

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

REPORT OF THE DIRECTORS AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025



**CHILDREN’S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED 31 MARCH 2025**

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**CHILDREN’S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025**

DIRECTORS	S. Shaw J.A. Percy A. Watson C.J. Lawrenson H.L. Kemp J.E. Ferguson
CHIEF EXECUTIVE	K.L.Baxter
REGISTERED OFFICE:	3 King’s Road Newark Nottinghamshire NG24 1EW
REGISTERED NUMBER:	4747134 (England and Wales)
CHARITY REGISTERED NUMBER:	1098935

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their report with the financial statements of the charitable company for the year ended 31 March 2025.

DIRECTORS AND TRUSTEES

The directors, who are also the trustees of the charity, during the year under review were and to the date of this report were:

A. Watson	Chairman
S Shaw	Treasurer
J.A. Percy	
A.L. Codd (resigned 22 May 2025)	
C.J. Lawrenson	
H.L. Kemp (appointed 22 April 2024)	
J.E. Ferguson (appointed 24 April 2024)	

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Children's Bereavement Centre is a charitable company limited by guarantee and does not have any share capital. It was incorporated on 28 April 2003 as Newark & Notts Child Bereavement and Loss Centre and registered as a charity on 11 August 2003; the name was changed on 10 January 2014. Every member of the company has limited liability in the form of a guarantee up to £1.

The Children's Bereavement Centre is managed by a voluntary Executive Committee (trustees) that meets quarterly to focus in particular on policy, risk management, people and strategy, and to delegate responsibility to staff and/or members of the Executive Committee.

In selecting individuals as trustees of the charity, skills, knowledge and experience are considered for effective governance. The Chairman and Chief Executive are responsible for their induction which includes the awareness of trustee responsibilities including risk management and legal duties, the work and history of the charity, references, safeguarding training and DBS checks.

ORGANISATION

The trustees delegate the day-to-day running of the charity to the Chief Executive (Kate Baxter). The trustees and CEO are jointly responsible for the strategic direction of the charity and ensuring that suitable planning and forecasting takes place.

At the end of the year, the charity employed 13 part-time staff with a full-time equivalent of nine. This includes Chief Executive, 2 x administrators, 3 x fundraisers, 1 volunteer co-ordinator/grant officer and 6 bereavement counsellors including the Bereavement Service Manager and Bereavement Team Lead.

Staff work with 20+ bereavement support volunteers/counsellors who give their time and expertise regularly each week and/or support therapeutic group activities. Other volunteers bring more vital skills and experience to support fundraising, awareness raising and administration. The group of Young Ambassadors, all of whom previously benefitted from the service, continues to grow and have contributed to developing promotional materials, fundraising, interviewing staff and development of service delivery and resources.

A highly talented and dedicated team of staff and volunteers provide a range of specialist skills including play therapy, filial therapy, youth work, neurodiversity specialism, each of whom further enhance the quality of our service delivery and the capacity of the charity to meet the growing demand for services.

OBJECTIVES AND ACTIVITIES OF THE CHARITY

Objectives and Aims

The Children's Bereavement Centre remains the only service of its kind in the area. It serves a population of 1.2 million people with a range of free services and raises most of its income by through fundraising, donations, events and grants.

CHILDREN'S BEREAVEMENT CENTRE (LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025 (continued)

Objectives and Aims (continued)

Our key objective is to relieve the distress and suffering of those children, and their families, who have experienced the death or terminal-illness of someone important to them, by providing accessible information, guidance, and support.

In the last year, we again supported over 1500 children as young as three years old and their families from Nottinghamshire and South Lincolnshire. They are all experiencing life-changing trauma due to the death or terminal illness of someone important to them.

Our services consist of:

- Direct bereavement support/counselling, including in person, telephone or online, where each child receives approximately 8 free sessions (parents/carers 6)
- A comprehensive 2-hour assessment to understand the unique needs of the individual
- Therapeutic group support including an annual bereavement residential for children and young people, workshops, bereaved family programme, peer support group and community remembrance events
- Telephone advice for families and training to speak with an experienced Bereavement Counsellor, including guidance on supporting children's needs in the early days immediately following a death
- Training service for professionals and parents/carers to develop their skills and confidence in supporting bereaved children
- Placement providers for counsellors in training where volunteers receive in-house training, mentoring and support.
- Free resources relevant to bereaved children and their families available digitally on our website

The Children's Bereavement Centre recognises the important role schools and colleges have in supporting bereaved children but from the feedback received, we know that many staff members do not feel they have the skills, knowledge or confidence to provide effective support. This can impact on staff wellbeing and the emotional and educational outcomes for children and young people. In recognition of this, in early 2025, we launched a new "School Grief Awareness Partnership" to provide a range of free services and support to help schools be proactive in preparing for the impact of a death within their community as well as empowering staff with advice and relevant training. Our aim is to provide a network of effective, holistic support around every bereaved child, to ensure the best outcomes for all.

Our service is focused on prevention and our internal monitoring shows significant improvements such as increased self-esteem, confidence, concentration, relationships, sleep and reductions in self-harm, suicidal thoughts, sadness and depression. We help to prevent sustained suffering, prevent prolonged mental health challenges, and empower every child with hope for the future. We equip children and their families with the tools and knowledge needed for them to build resilience, bolster their mental health and grow up healthier and happier.

All our achievements are due to the hard work and commitment of an amazing team of staff and volunteers who continually go above and beyond to inspire the generosity of people within our community. We are, as ever, so grateful to everyone for giving their time, expertise and financial support to achieve this. It's thanks to them that so many bereaved children and families get the specialist support they need, when they need it.

PLANS FOR FUTURE PERIODS

The Children's Bereavement Centre is forecasting that costs will continue to rise in 2025-26, particularly due to an increase in Employer National Insurance contributions, energy prices and salaries, whilst demand for services will remain high. To maintain and grow capacity, a key focus will be to develop income through fundraising, donations and grants through expanding existing activities and piloting new ones. Thanks to a grant from the National Lottery, we will be increasing the depth of support throughout the region to bring more accessible services based on local need and developing our 1:1 bereavement support and counselling in Broxtowe and Gedling.

We will be preparing for the retirement of our Chief Executive in 2026 who will have been in post for 10+ years through effective recruitment, strategic reviews and organisational audits to ensure an effective handover and continued momentum of development and growth. In line with our succession planning strategy, we will also be recruiting more Trustees to extend the skill set of the Board.

PUBLIC BENEFIT

The Trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to public benefit in determining the activities undertaken by the charity. Our services are available to children and their families affected by the death or terminal-illness of someone important to them and the professionals that support them.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025 (continued)**

FINANCIAL REVIEW

Treasurer's Report

During the year ending 31 March 2025 income totalled £388,141 (2024 - £394,374) and outgoings totalled £421,389 (2024 - £390,595) giving a deficit for the year of £33,248 (2024 – surplus £3,779).

Income was achieved via:

- Corporate fundraising £50,438 (2024 - £47,324)
- Grants £126,848 (2024 - £131,932)
- Statutory Sector Funding £22,309 (2024 - £34,392)
- Donations & Fundraising £186,066 (2024 - £177,017)
- Earned income from Professional Training £2,480 (2024 - £3,709)

In the current period, the charity saw a reduction in statutory funding and grants, the latter being particularly challenging as most income needed was for existing salaries with few new projects planned. This was at a time when the long-serving Fundraising and Marketing Manager left the charity, investment was made in new fundraising activities and new fundraisers were recruited which meant salary costs increased. The deficit was forecasted based on this, but it was felt considering the above, investment in fundraising was essential for the long-term sustainability of the charity. Plans for 2025-26 will see the benefits from a more established fundraising team and it is forecast that the charity will achieve at least a break-even outcome at the end of the next financial year, with longer-term plans to increase income further and develop more services.

Reserves Policy

Our retained reserves at 31st March 2025 were £179,920 (2024 - £213,168).

The charity is heavily reliant on voluntary donations, the majority of which, must be newly generated each year. The Trustees duly consider the uncertainties around funding when setting the charity's reserves and as such it is the policy of the charity to maintain unrestricted free reserves at a level to provide sufficient funds to cover a minimum of 6 months operating expenditure and any emergency situations that may arise. The charity currently holds £179,920 free reserves, which is a planned short-term reduction below 6 months, but with known income for 2025-26, the plan is to begin to increase this as the longer-term level of funding and support remains uncertain. The Trustees will continue to regularly monitor the level of reserves held.

Investment policy

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit. The charity has a policy of keeping liquid funds in accounts that can be accessed readily.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025 (continued)**

FINANCIAL REVIEW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date on its incoming resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently,
- Make judgements and estimates that are reasonable and prudent,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) (effective January 2016) and in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

ON BEHALF OF THE TRUSTEES:

A. WATSON – DIRECTOR AND TRUSTEE

9 September 2025

DocuSigned by:
Andrew Watson
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**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

		<u>2025</u>	<u>2024</u>
	Notes	£	£
INCOME			
Donations, grants, and other income	3	388,141	394,374
Other operating expenses	4	<u>421,389</u>	<u>390,595</u>
OPERATING (DEFICIT)/SURPLUS		(33,248)	3,779
Interest receivable and similar income		<u>-</u>	<u>-</u>
(DEFICIT)/SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION		(33,248)	3,779
Tax on surplus on ordinary activities	6	<u>-</u>	<u>-</u>
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR AFTER TAXATION		(33,248)	3,779
Retained surplus brought forward		<u>213,168</u>	<u>209,389</u>
RETAINED SURPLUS CARRIED FORWARD		<u><u>179,920</u></u>	<u><u>213,168</u></u>

The notes form part of these financial statements

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted Funds	2025 Restricted funds	Total funds	Unrestricted funds	2024 Restricted funds	Total funds
Income and endowments from:	Note 3						
Donations and legacies		325,339	60,322	385,661	373,775	16,890	390,665
Charitable activities		2,480	-	2,480	3,709	-	3,709
		-----	-----	-----	-----	-----	-----
Total		327,819	60,322	388,141	377,484	16,890	394,374
		-----	-----	-----	-----	-----	-----
Expenditure on:	4						
Raising funds		24,024	2,322	26,346	30,040	-	30,040
Charitable activities		334,842	50,736	385,578	346,517	6,138	352,655
Other		9,465	-	9,465	7,900	-	7,900
		-----	-----	-----	-----	-----	-----
Total		368,331	53,058	421,389	384,457	6,138	390,595
		-----	-----	-----	-----	-----	-----
Net surplus/(deficit)		(40,512)	7,264	(33,248)	(6,973)	10,752	3,779
Transfers between funds		-	-	-	-	-	-
Net movement in funds		(40,512)	7,264	(33,248)	(6,973)	10,752	3,779
Reconciliation of funds:							
Total funds brought forward		201,960	11,208	213,168	208,933	456	209,389
		-----	-----	-----	-----	-----	-----
Total funds carried forward		161,448	18,472	179,920	201,960	11,208	213,168
		-----	-----	-----	-----	-----	-----

The notes form part of these financial statements

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**BALANCE SHEET
31 MARCH 2025**

		2025		2024	
	Note	£	£	£	£
FIXED ASSETS:					
Tangible assets	8		1,348		2,220
CURRENT ASSETS:					
Prepayments		27,241		15,967	
Cash at bank and in hand		<u>166,823</u>		<u>198,082</u>	
		194,064		214,049	
CREDITORS: Amounts falling due within one year	9	<u>15,492</u>		<u>3,101</u>	
NET CURRENT ASSETS:			178,572		210,948
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>179,920</u>		<u>213,168</u>
FUNDS:					
Brought forward			213,168		209,389
Net surplus/(deficit)			<u>(33,248)</u>		<u>3,779</u>
TOTAL FUNDS			<u>179,920</u>		<u>213,168</u>

The directors are satisfied that the company was entitled to exemption under s.477 of the Companies Act 2006 and that members have not required an audit in accordance with s.476.

The directors acknowledge their responsibilities for:

Ensuring that the company keeps accounting records which comply with section 386; and

preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of s.396 and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and with the provisions of Section 1A "Small entities" of Financial Reporting Standard 102.

ON BEHALF OF THE TRUSTEES:

A. WATSON
DIRECTOR AND TRUSTEE

DocuSigned by:
Andrew Watson
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Approved by the Trustees on 9 September 2025

Company Number 4747134

The notes form part of these financial statements

**CHILDREN’S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the provisions of Section 1A “Small Entities” of Financial Reporting Standard 102 and the Companies Act 2006.

The financial statements are also prepared in accordance with the Statement of Recommended Practice for Charities (FRS 102) which was issued in 2016.

Incoming resources

Grant income and conference income are accounted for as they become receivable.

Voluntary income and donations are accounted for as received by the charity.

Resources expended

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer equipment – 33% on cost
Office furniture – 33% on cost

Taxation

These financial statements are prepared on the basis that the company is exempt under Sections 478 to 489 of the Corporation Tax Act 2010 and that no charge to taxation applies.

Funds accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. STAFF COSTS

The average number of employees during the year was 13 (2024 – 12)

Staff costs were as follows:

	2025	2024
	£	£
Salaries and social security costs	289,103	274,161
Pension contributions	<u>7,351</u>	<u>7,639</u>
	<u>296,454</u>	<u>281,800</u>

No employee received emoluments of more than £60,000.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3. INCOME AND EDOWMENTS

	Unrestricted funds	2025 Restricted funds	Total funds	Unrestricted funds	2024 Restricted funds	Total funds
(a) <u>Donations and legacies</u>						
Grants - Statutory funding	22,309	-	22,309	34,392	-	34,392
Others	66,526	60,322	126,848	115,042	16,890	131,932
Donations	41,878	-	41,878	22,185	-	22,185
Fundraising	144,188	-	144,188	154,832	-	154,832
Corporate fundraising	50,438	-	50,438	47,324	-	47,324
	-----	-----	-----	-----	-----	-----
	325,339	60,322	385,661	373,775	16,890	390,665
	-----	-----	-----	-----	-----	-----
(b) <u>Charitable activities</u>						
Training	2,480	-	2,480	3,709	-	3,709
	-----	-----	-----	-----	-----	-----
Total	327,819	60,322	388,141	377,484	16,890	394,374
	-----	-----	-----	-----	-----	-----

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

4. EXPENDITURE

	Unrestricted funds	2025 Restricted funds	Total funds	Unrestricted funds	2024 Restricted funds	Total funds
(a) <u>Raising funds</u>						
Awareness raising	703	200	903	212	-	212
Fundraising activities	23,321	2,122	25,443	29,828	-	29,828
	-----	-----	-----	-----	-----	-----
	24,024	2,322	26,346	30,040	-	30,040
	-----	-----	-----	-----	-----	-----
(b) <u>Charitable activities</u>						
Wages	265,180	31,274	296,454	278,205	3,595	281,800
Group Activities	1,248	6,967	8,215	7,245	193	7,438
Training	4,625	3,186	7,811	3,527	-	3,527
Play equipment etc.	-	444	444	9	1,156	1,165
Insurance	2,357	-	2,357	2,192	-	2,192
Rent	27,706	-	27,706	24,832	-	24,832
Light and heat	3,010	3,534	6,544	2,089	-	2,089
Premises repairs	4,608	4,818	9,426	4,006	-	4,006
Stationery	2,911	-	2,911	3,109	-	3,109
IT Equipment and repairs	3,731	-	3,731	4,169	1,194	5,363
Telephone	4,471	-	4,471	4,108	-	4,108
Other	14,995	513	15,508	13,026	-	13,026
	-----	-----	-----	-----	-----	-----
	334,842	50,736	385,578	346,517	6,138	352,655
	-----	-----	-----	-----	-----	-----
(c) <u>Other</u>						
Accountancy and professional costs	7,669	-	7,669	6,051	-	6,051
Depreciation	1,796	-	1,796	1,849	-	1,849
	-----	-----	-----	-----	-----	-----
	9,465	-	9,465	7,900	-	7,900
	-----	-----	-----	-----	-----	-----
Total expenditure	368,331	53,058	421,389	384,457	6,138	390,595
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**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

5. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

	2025 £	2024 £
The charity has paid Duncan and Toplis Limited, a firm in which trustee S. Shaw is a director:		
Payroll services	<u>1,200</u>	<u>946</u>

6. TAXATION

Analysis of the tax charge

No liability to UK corporation tax arose on ordinary activities for the year ended 31 March 2025 nor for the year ended 31 March 2024.

7. CHARITABLE ACTIVITIES

	2025 £	2024 £
Staff costs	296,454	281,800
Office costs	<u>89,124</u>	<u>70,855</u>
	<u>385,578</u>	<u>352,655</u>

8. FIXED ASSETS

	Computer Equipment £	Office Furniture £	Total £
<u>Cost</u>			
1 April 2024	9,722	1,328	11,050
Additions	<u>924</u>	<u>-</u>	<u>924</u>
31 March 2025	<u>10,646</u>	<u>1,328</u>	<u>11,974</u>
<u>Depreciation</u>			
1 April 2024	8,388	442	8,830
Charged	<u>1,354</u>	<u>442</u>	<u>1,796</u>
31 March 2025	<u>9,742</u>	<u>884</u>	<u>10,626</u>
<u>Net book value</u>			
31 March 2025	<u>904</u>	<u>444</u>	<u>1,348</u>
31 March 2024	<u>1,334</u>	<u>886</u>	<u>2,220</u>

**9. CREDITORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade creditors	585	1,099
Creditors and accruals	-	-
Grants received in advance	<u>14,907</u>	<u>2,002</u>
	<u>15,492</u>	<u>3,101</u>

10. LEASE COMMITMENT

The charity has rented its premises at £16,000 a year under a lease which expires November 2028.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11. OUTLINE SUMMARY OF FUND MOVEMENTS

<u>Fund name</u>	<u>Balance b/f</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Balance c/f</u>
	£	£	£	£	£
<u>Restricted funds</u>					
Bassetlaw DC Community Grant	454	10,962	11,416	-	-
Chetwode Foundation	964	-	964	-	-
Global Make Some Noise	1,390	-	1,390	-	-
Hays Travel	300	-	300	-	-
Mansfield Building Society	3,186	-	3,186	-	-
Westfield Health	4,914	-	4,914	-	-
Bassetlaw CVS	-	1,218	1,218	-	-
Big Lottery	-	29,814	11,342	-	18,472
B&Q Foundation	-	2,646	2,646	-	-
Gilstrap Charity	-	2,002	2,002	-	-
Hobson Charity	-	858	858	-	-
Lashes Foundation	-	800	800	-	-
Newark and Sherwood District Council	-	2,172	2,172	-	-
Newark Youth Trust	-	320	320	-	-
Nottinghamshire County Council	-	9,530	9,530	-	-
<u>Unrestricted funds</u>					
Bassetlaw CCG	-	12,779	12,779	-	-
Nottinghamshire CC – Local Improvement	-	11,674	11,674	-	-
General	201,960	303,366	343,878	-	161,448
	-----	-----	-----	-----	-----
Total funds	213,168	388,141	421,389	-	179,920
	-----	-----	-----	-----	-----

**INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF CHILDREN'S BEREAVEMENT CENTRE**

I report on the accounts of Children's Bereavement Centre, for the year ended 31 March 2025 which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

As the Charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply, and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Pattinson, Chartered Accountant
233, London Road,
Balderton,
Newark,
Nottinghamshire.
NG24 3HA

23 September 2025

This page does not form part of the statutory financial statements

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

	2025		2024	
	£	£	£	£
Income				
Donations	41,878		22,185	
Fundraising	144,188		154,832	
Corporate fundraising	50,438		47,324	
Grants	149,157		166,324	
Training	<u>2,480</u>		<u>3,709</u>	
		388,141		394,374
Other income:				
Interest		<u>-</u>		<u>-</u>
		388,141		394,374
Staff and office costs:				
Wages	296,454		281,800	
Group activities	8,215		7,438	
Training	7,811		3,527	
Activities and awareness raising	26,346		30,040	
Play equipment etc.	444		1,165	
Insurance	2,357		2,192	
Rent	27,706		24,832	
Light and heat	6,544		2,089	
Premises repairs	9,426		4,006	
Stationery	2,911		3,109	
IT equipment and repairs	3,731		5,363	
Telephone	4,471		4,108	
Other	15,508		13,026	
Accountancy and professional costs	7,669		6,051	
Depreciation	<u>1,796</u>		<u>1,849</u>	
		<u>421,389</u>		<u>390,595</u>
NET (DEFICIT)/SURPLUS		<u>(33,248)</u>		<u>3,779</u>

This page does not form part of the statutory financial statements