

REGISTERED COMPANY NUMBER:
04736907 (England and Wales)
REGISTERED CHARITY NUMBER:
1099255



**Barretts Chartered
Accountants and
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS**

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED**

31 AUGUST 2021 FOR

Children & Families in Grief LIMITED



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REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 AUGUST 2021
FOR
CHILDREN AND FAMILIES IN GRIEF LIMITED



CHILDREN AND FAMILIES IN GRIEF LIMITED

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CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES For the Year Ended 31 August 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The charity is a charitable company limited by guarantee and has no share capital. In the event of a winding up the liability of the members is limited to £10 each and is governed by a memorandum and articles of association. The charity is also a registered charity (RCN 1099255).

South West in Grief Support Limited (SWinGS) became a registered charity on 3rd September 2003, being renamed and relaunched as Children & Families in Grief in 2010.

Organisational Structure

A board of directors, who are all trustees of the charity, has control of the company and meets bi-monthly as a whole board with sub committee meetings held in the intervening months (except December and August).

The officers who served during the period are:

Name & Position

P Goss	Director & Company Secretary
S Honey	Director & Chair
S Bell	Director & Vice Treasurer
S Cole	Director
S Newman	Director & Vice Chair

Governance and Internal Control

Company and charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees have:

- Selected suitable accounting policies and then applied them consistently;
- Made judgements and estimates that are reasonable and prudent;
- Prepared the financial statements on the going concern basis.

The trustees have overall responsibility for ensuring that the charity has appropriate systems of control, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention of fraud and other irregularities.

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES For the Year Ended 31 August 2021

OBJECTIVES AND ACTIVITIES

Objectives and Aims

Objects

As defined in the Central Register of Charities maintained by the Charity Commission for England and Wales, Children and Families in Grief's Objects are:

- 1) The preservation and protection of good health of families and in particular the children who have experienced the loss of a significant family member. Through therapeutic play and where appropriate, counselling.
- 2) To advance the education and training of staff and volunteers in the needs of those who have suffered recent bereavement and loss.

Aims

- A) To give creative support for children and young people and their families, providing them with safe ways and a safe environment in which to remember the loved one whom they have lost;
- B) Promoting, advancing, encouraging and assisting in the sharing of experiences as the children and family members move through the grieving and healing process;
- C) Promoting peer support by introducing bereaved children and families to each other, to break the isolation which bereavement more often than not creates and by teaching the children and adults to communicate again within their family unit and with other families;
- D) To help families build more positive futures by giving them the toolkits to do this.

Our primary focus is achieving the best possible outcomes for each and every person who comes to us for help. At the centre of all our work are bereaved children and young people and their wellbeing, progress and safety are our primary concerns when they engage with our services.

We believe our approach of bringing bereaved children, young people and their families together to break isolation is unique in the South West, if not nationally. We wholeheartedly believe that our fundamental approach to bereavement and grief achieves the best possible outcomes for our beneficiaries.

Ordinarily, the charity achieves its aims and fulfils its charitable objects by:-

- providing home visits and weekend family Bereavement Groups free of charge to each and every family;
- tailoring provision for families who are not able to engage with our weekend work;
- holding at least two social events each year to which all families are invited, to encourage children and families to meet others and provide peer support and to stay in touch with the charity. Attendance is free of charge for all families;
- making sure all families know that they can contact us at any time after we have finished working with them, should they require further help;
- engaging with schools and colleges in South Devon to provide an outreach programme aimed at supporting small groups of bereaved children and young people in each school or college who would not otherwise engage with our core service provision of working with families. This supports the children and young people and their families, as well as the staff at the respective schools and colleges who learn how to recognise the changes in behaviour often displayed by children and young people who are not able to cope with bereavement. This area of work has continued to grow significantly since its introduction and is now a well established service line for which we have a constant demand; and
- providing tailored training programmes to those professionals who engage with bereaved children and young people, to educate them about recognising signs of the effects of bereavement; and
- providing training, support and experience to volunteer student therapists and volunteer therapists.

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES For the Year Ended 31 August 2021

OBJECTIVES AND ACTIVITIES

Review of Activities and Current Developments

The ongoing Covid-19 pandemic has unfortunately continued to dominate and shape everyone's lives and, for us, the delivery of our services. Last year, ahead of the first lockdown on March 23 2020, we made a wholesale move to delivery of our core family service via telephone and online platforms, such as Zoom and Facetime, rather than our therapists delivering support at face to face home visits. Our overriding priority during lockdown has been to ensure that we continue to operate safely and effectively, supporting the children and families who come to us for help at the most difficult time in their lives. The families we work with are some of the most vulnerable in South Devon, often having existing complex dynamics and multiple challenges in addition to their bereavement.

1. Family Work

This year we provided our service to 67 families (compared with 96 last year, 88 in 2019, 74 in 2018 and 39 in 2017) comprising 79 children (compared with 129 last year, in 2019, 98 in 2018 and 59 in 2017), 42 young adults (compared with 68 last year, 46 in 2019, 46 in 2018 and 20 in 2017) and 101 adults (compared with 159 last year, 134 in 2019, 110 in 2018 and 59 in 2017). Our referral numbers were significantly reduced after March 2020, as most of our referrals come via schools which were predominantly shut.

Since lockdown in March 2020, our referral numbers have dipped; we attribute this primarily to schools being closed and children being home educated and families concentrating on other aspects of their lives. Our sister charities working across Devon and Cornwall have been similarly affected. As schools return to normal, we anticipate the levels of referrals quickly rising with a period of catchup being inevitable.

We have been unable to hold any bereavement days this year but hope to resume these in the future, as they form an important part of our service, helping families to make new connections and share their grief in a safe environment. (at the time of writing this report, we have held the first bereavement day since lockdown, in November 2021).

Unfortunately, we have been unable to offer any social events for our families due to restrictions. Social events are always very special occasions, bonding new families together and providing an opportunity to catch up with therapists, to update them on how their lives have progressed since our previous contact. We shall resume our social events as soon as we are permitted, and it is safe to do so. We hope that summer 2022 might present the first opportunity.

However, we were able to invite some of the families we have worked with to a Forest School in Totnes for the day in August 2021, which 14 families enjoyed and found very beneficial. We are planning another forest school day in our next financial year.

Two years ago, following on from our successful piloting of our "Rapid Response" programme, we developed a new 3-tiered approach, in recognition that all families are different and wish to engage with us in different ways to suit them and their individual family's needs; we further adapted our service approach last year in response to Covid-19 restrictions, replacing home visits with telephone or online support sessions. As such, we have continued to offer some initial support very soon after referral by way of a "Rapid Response" telephone assessment by our lead therapist (tier 1) and then, if required by the family, put in place three home visits (online or by telephone only during this year and Covid-19 restrictions) (tier 2) and, where required by the family, invite families to our bereavement day and have a closing visit (tier 3). We will continue to offer telephone/online support as an alternative to home visits even after restrictions have ended, as we recognise that many families now prefer this format, finding it more convenient, less invasive and easier to manage.

During the year we kept our service delivery under constant review but Covid-19 rates have been particularly high in Devon during the summer months, with an influx of tourists to the south-west. As such, for the safety of the families we support, our therapists and volunteers, we have not resumed face to face meetings. However, we did take the decision to engage our volunteer therapists in the online meetings with the consent of the families, so that their learning and development continues, and their valued connection to our charity is maintained.

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES For the Year Ended 31 August 2021

OBJECTIVES AND ACTIVITIES

Volunteer therapists have played an important part in the development of our services over the last couple of years, working alongside our team of sessional therapists. Using volunteer therapists has helped us deliver our family and schools services more cost effectively, with families being assigned one sessional therapist and one volunteer therapist, rather than two sessional therapists for home visits.

Delivering support to families online rather than face to face has also enabled us to deliver our service at a reduced cost as travel time and expenses are saved.

The reduced costs and savings we have made in not holding our weekend bereavement days due to Covid-19 restrictions have in any event been necessary, as funding opportunities have been restricted over the past year, with many smaller grant funders not operating and many others dedicating support to emergency Covid-19 responses, such as food banks or paying for costs associated with maintain premises, which we do not have,

For the safety of the families we work with, even after restrictions were lifted, we continued to deliver our support by telephone and using online platforms, such as Zoom and Facetime, depending on each family's preference. We have worked extremely hard to further develop and tailor our service as far as possible to each family's individual needs, to be as effective as possible.

We ensure online meetings are as private and secure as possible and the therapists remain vigilant and alive to any safeguarding issues which become apparent, although this is more challenging than with home visits.

We will continue to constantly review our services and no doubt need to adapt further as required. Our development is family-led and in response to feedback from the children, young people and families whom we support.

Our services are provided free of charge to all our families, many of whom are from some of the most socially and economically deprived wards in England and Wales.

We ensure all families know that they can contact us at any time after we have finished working with them, should they require further help.

(Please see Case Study at the end of this report).

2. School and College Work

Our second sphere of activity is our outreach schools work programme, which has unfortunately had to be put on hold since the first lockdown; our schools work brings together bereaved children from different year groups, to make up the numbers we require to run a group at a school or college, or sometimes we bring children together from two or three small schools to make up the numbers. Covid-19 restrictions around year group "bubbles" and schools, quite understandably, not really having capacity to facilitate external activities such as ours, has meant that we have not been able to run any schools groups under our outreach programme this year. The funding we had in place has been carried over to our next financial year.

Over the year, we have kept the situation under review and maintained contact with the schools and colleges with which we had groups arranged, collaborating with them to agree when it would be safe to resume our work (at the time of writing this report in November 2021, we have just resumed our schools work in 2 schools).

3. Training

We continue to develop tailored training programmes to those who engage with bereaved children and young people and their families, to educate them about recognising signs of the effects of bereavement.

This year we have not delivered any external training but we will be looking to promote this in the coming year and perhaps offer online training.

We have, however, continued to train and develop our volunteer therapists, some of whom are student therapists and the experience they gain from working alongside our sessional therapists is invaluable to them.

REPORT OF THE TRUSTEES
For the Year Ended 31 August 2021

OBJECTIVES AND ACTIVITIES

4. Management

Our entire operation and management of our charity, from trustees' meetings to supervision meetings for our therapists, has all been conducted online. We have found this to be an effective, and often more convenient, way of managing our charity. The trustees have continued to meet bi-monthly with sub-committee meetings held in the intervening months, as before lockdown.

Our focus has been the continued effective delivery of our core family service, remaining "open for business" and ensuring we have had sufficient income to cover our work.

We were delighted to be joined by Rachael Hatton-Smooker this year, who has joined our team as Treasurer. Rachael's expertise as an accountant is proving a valuable asset for our management of the charity.

5. Supervision

Every sessional therapist and volunteer therapist has regular individual supervision in addition to group supervision, to ensure that all are fully supported as well as our lead therapist, with clear lines of supervision and accountability established, which is working well. We value all our therapists and strive to ensure they are fully supported and feel valued in their work and as individuals. There continues to be a very close working relationship between the board of trustees and the team of therapists, with our lead therapist attending monthly trustee meetings and a trustee attending the monthly group supervision meetings with the team of therapists. This fosters maximum trust and transparency between the management board and the team of therapists in the delivery of our services and enables us to react and adapt quickly where required. As a result of the Covid-19 pandemic and a move to online meetings and supervision, we increased the level of 1 to 1 supervision last year, to help all our therapists feel supported during these extremely challenging times. We will continue with this enhanced level of supervision.

6. Collaboration

We continue to collaborate with our "sister charities", which operate in Plymouth, Exeter North Devon and Cornwall, referring families to each other, where our boundaries meet as appropriate, as we each have an agreed, defined geographical operating area. We also share ideas and best practice and this level of collaboration has increased and improved as we have all moved to online meetings, which have made our collaboration much more accessible and will be a permanent change.

However, the way in which we each work is very different, and with our unique group approach to therapy, we do not feel it is possible for any greater collaboration at this time; our commitment to our approach is wholly justified by the outcomes we help our beneficiaries achieve and the very positive feedback we receive from them.

We also hope to collaborate again with Rowcroft Hospice, who very generously allow us to use their premises for our meetings and bereavement days and training at their Rainbow House, once these face to face meetings are resumed. We reciprocate by providing bereavement support to any families they refer to us.

Future Developments

The Covid-19 pandemic has endured far longer than anyone probably envisaged back in early 2020 and it is clear that as time has elapsed, returning to what was normal is not going to happen. Instead, everyone will need to continue to adapt and find a "new normal".

We recognise that we will need to continue to adapt our service provision over the coming year and beyond. We have learnt a great deal during the lockdown that more than ever before, remote, online communication has become a necessity for everyone and is likely to stay as a permanent alternative to face to face meetings; we are learning that this method of communication has become normal for our children and families, with remote schooling and home working. We found that as restrictions were lifted in June 2021, many families still elected to receive online support even though they were offered face to face meetings. This could be because families still feel uncertain as to safety or that online support is less invasive and perhaps easier for them to manage. Whatever the reason, we will continue to offer alternative methods of support.

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES For the Year Ended 31 August 2021

OBJECTIVES AND ACTIVITIES

We anticipate that we will supporting families affected by Covid-19 deaths for many years to come and that the mental health fall out and need for support in this regard will be enormous.

To build future sustainability, we are managing our finances carefully, taking the opportunity to learn and share ideas with our sister charities, being transparent with our team of sessional and volunteer therapists as the Covid-19 situation evolves and working hard to ensure all our therapists remain engaged with our work and aspirations. We have ensured that our referrers know we are “open for business” and continue to use social media to promote our visibility.

In order to deliver our service as cost effectively as possible, we will continue to:-

- have a volunteer therapist working alongside a sessional therapist (rather than having two sessional therapists assigned to each family);
- offer remote support to all families as an alternative to face to face meetings (when permitted), with the choice (which reduces therapists costs by half);
- offer a menu of service levels so that families can decide on the interaction they have with us and the amount of support they wish to receive from us (which reduces missed appointments as we recognise that one size does not fit all).

Although the majority of our activity in terms of time and expenditure is still our family work, our school and college outreach programme is now well established and demand for this support is continuing to grow. We anticipate demand for our support will be high as children and young adults return to schools and colleges for lessons.

We believe that we are in a strong position for the year ahead, both financially and in personnel, with a strong management board and committed team of sessional and volunteer therapists to enable us to continue to serve our community effectively and professionally and offer good value for service to our funders.

At the time of writing this report, the new omicron variant of Covid-19 has just been reported and is a concern as to how this might affect the delivery of our service yet again over the coming year. The main disruption is likely to be to our schools work, as we are unable to deliver this remotely. However, our family work will be able to continue online. It is not yet clear as to how transmissible omicron is, how serious the symptoms are or whether the current vaccines will be effective against it. We will be monitoring developments and their likely impact on our charity.

Public Benefit

The trustees have given consideration to the Charity Commission's general guidance on public benefit when making all relevant decisions.

Risk Management and Reserves Policy

The trustees are responsible for the careful management of risks potentially affecting the charity, and the main ways in which risks are managed are by:-

- holding bi-monthly trustee meetings to review activities and finances including cash flow projections;
- holding additional sub committee meetings to address key areas for development quickly and effectively;
- having clear, monthly financial budgeting and management reports;
- having clear, current, written policies which are kept under review;
- making sure all our procedures are carried out to ensure protection of children and vulnerable adults;
- ensuring up to date DBS checks are in place and all therapists, volunteer student therapists and trustees are trained in key areas including safeguarding and child protection issues; and
- investing in the induction, training and supervision of all our therapists, volunteer student therapists and trustees.

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES For the Year Ended 31 August 2021

OBJECTIVES AND ACTIVITIES

The trustees are satisfied that any risks affecting the charity are managed and monitored through the management processes and reviews set out above, allowing for effective mitigation of risk to service users, staff, volunteers and the organisation. Considering the absence of property or any such material liability the trustees consider that a reserves policy of three to six months working capital is sufficient and in line with guidance issued by the Charity Commission.

Ethical Policy

We have considered the need for an ethical policy and at the current time the trustees do not consider that we require such a policy, particularly as we do not hold any investments. We will continue to monitor this but always strive to run our charity as ethically as possible, considering our environment, for example by car sharing for meetings and visits where possible.

Thank You

The trustees would like to take this opportunity to thank everyone who has supported the work of the charity this year, in gifts of time, money and resources. We rely entirely on donations and our own fundraising efforts, as we receive no government funding. We are truly grateful to every one of our supporters. In the past year, this has included major grants from trusts and foundations including BBC Children in Need, Joyce Fletcher Charitable Trust, BMAD, Charities Aid Foundation and Farringdon Schools Charitable Trust. We are also grateful to individuals for their generous support and donations, including the ongoing fundraising support of Paul Courtney. We would also like to take this opportunity to thank our patrons Dr Sarah Wollaston, Mr Chris Murray of Pennywell Farm, Devon and Mrs Luke, for their continued support and encouragement in all that we do and seek to achieve. Finally, we would like to thank our fantastic minute secretary, Sarah, our treasurer Rachael and our wonderful team of sessional therapists, volunteer therapists and our lead therapist, Francesca Raymont who ensures the delivery of our services so proficiently.

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES For the Year Ended 31 August 2021

OBJECTIVES AND ACTIVITIES

CASE STUDY

Family Work - Family seen during Covid-19 restrictions (October 2021)

When lockdown first came in March 2020, we decided to move all our work onto online platforms with immediate effect, so that we could continue to work with families offering bereavement support and counselling whilst not endangering them or our team members and not going outside of Government guidelines for our work with bereaved families.

Families who we were currently seeing were offered to switch to sessions via online platforms or the telephone, we recommended Zoom as our preferred way of undertaking sessions, but we also offered Facetime, Skype, WhatsApp Video call or the telephone as alternatives. New families referred to us during this time were offered online sessions and we explained why we couldn't offer face to face during this uncertain period.

We put our bereavement days on hold until it was safe to meet as a large group and this ended up to be a period of 20 months.

We received a referral from a local primary school in Feb 2021 regarding a family we had seen previously a few years ago. This family had come to us after the grandad in the family had died suddenly and we had worked with mum and her teenage daughter at the time, but the youngest son was only a toddler then, so he didn't get the full benefit of our work.

This toddler, now 6 years of age, we will call him Tom, had since started to grieve for his grandad and so the school had suggested the family were re-referred to us so that he could receive help along with his mum, his teenage sister felt she was in a good place now and didn't want to be included again in our work.

The initial introductory session took place in March 2021 where our Lead Therapist spent time with mum and Tom over zoom discussing their family life generally and hearing a little about Grandad and the relationship they had had with him. Tom spoke of having few memories of grandad but also realising he was missing from their family, and this made him sad, and angry at times.

Mum was concerned that some of the behaviour that she was seeing displayed by Tom was due to the bereavement and the big impact grandad's death had had on their family. Grandad had been a big part of their everyday life, living locally and supporting the family with childcare each week.

Since Tom had started to become sad especially at night and displayed anger at school, mum felt this could be linked to the loss and although Tom was not able to articulate this himself it felt very clear at the introductory session that this was more than likely the case and therefore 3 further online sessions were offered to the family with one of our Sessional Therapists and supported by a Volunteer Therapist, the sessions would take place over Zoom.

A book was sent to family as a resource about supporting children who are grieving and mum filled in and returned a consent form, consenting to the work going ahead and agreeing to our confidentiality policy.

The two therapists that worked with mum and Tom had 3 useful sessions over the coming months, ending in July 2021. They used therapeutic games to help Tom to open up about his feelings and one of his big fears was the fear of others dying, this was useful to explore and help to settle that anxiety for Tom.

At the end of the sessions mum said that she felt they would all benefit in coming to one of our bereavement days and asked to be informed when they restarted. A feedback sheet was filled in during the last session, and mum was reminded that she could ring at any time if she needed our support in any way.

Since this our sessional therapist arranged a telephone call to mum in way of a check-in session (we have put these in for all families during this period) to see how they were doing, and mum and Tom have been invited to attend our bereavement day in November 2021. They have accepted the offer and I am sure they will both greatly benefit in Tom meeting other young children who have had the death of someone close to them.

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES For the Year Ended 31 August 2021

OBJECTIVES AND ACTIVITIES

At the bereavement day we are taking special measures to keep everyone safe. Our team will all take a lateral flow test the night before, families will be asked to not attend if they have any symptoms and they will be offered the opportunity of wearing a mask, we will always keep our rooms well ventilated, hand sanitizer will be available in every room, which everyone will be encouraged to use between all activities. Lunches will be provided in individual boxes, noting any dietary requirements, and we will limit the number of families attending the day so that we are not in each other's space and can keep everyone safe.

This new way of working has been a learning experience for us as a charity, and we now intend to offer sessions over online platforms as well as face to face going forward, so that families have more choice even when we can return to face to face we realise some families may prefer this way of working over online platforms, so we are adding it to our 'menu' of options for ways of working so that families have that choice.

Francesca Raymont
Lead Therapist
October 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is a charitable company limited by guarantee and has no share capital. In the event of a winding up the liability of the members is limited to £10 each and is governed by a memorandum and articles of association. The charity is also a registered charity (RCN 1099255).

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S Honey	Director & Chair
S Bell	Director & Vice Treasurer
S Cole	Director
S Newman	Director & Vice Chair

Registered Company number

04736907 (England and Wales)

Registered Charity number

1099255

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES For the Year Ended 31 August 2021

Registered office

22 Union Street
Newton Abbot
Devon
TQ12 2JS

Trustees

Mrs S J Honey Chair
Mrs P A Goss
S J Bell Acting treasurer
Mrs S P Cole
Mrs S A Newman Vice Chair

Company Secretary

Mrs P A Goss

Independent Examiner

Ian Barrett
FCA FCIE
Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS



Approved by order of the board of trustees on 17 May 2022 and signed on its behalf by:

Mrs S J Honey - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHILDREN AND FAMILIES IN GRIEF LIMITED

Independent examiner's report to the trustees of Children and Families in Grief Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ian Barrett
FCA FCIE
Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS
18 May 2022

CHILDREN AND FAMILIES IN GRIEF LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
For the Year Ended 31 August 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		45,496	-	45,496	26,040
Investment income	2	4	-	4	55
Total		45,500	-	45,500	26,095
EXPENDITURE ON					
Raising funds		3,000	-	3,000	1,500
Charitable activities					
Counselling & training sessions		22,099	-	22,099	45,126
Total		25,099	-	25,099	46,626
NET INCOME/(EXPENDITURE)		20,401	-	20,401	(20,531)
RECONCILIATION OF FUNDS					
Total funds brought forward		22,742	4,000	26,742	27,273
TOTAL FUNDS CARRIED FORWARD		43,143	4,000	47,143	26,742

The notes form part of these financial statements

CHILDREN AND FAMILIES IN GRIEF LIMITED

BALANCE SHEET

31 August 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Cash at bank		43,143	4,000	47,143	26,742
NET CURRENT ASSETS		43,143	4,000	47,143	26,742
TOTAL ASSETS LESS CURRENT LIABILITIES		43,143	4,000	47,143	26,742
NET ASSETS		43,143	4,000	47,143	26,742
FUNDS	6				
Unrestricted funds				43,143	22,742
Restricted funds				4,000	4,000
TOTAL FUNDS				47,143	26,742

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 May 2022 and were signed on its behalf by:

S J Honey - Trustee

P A Goss – Trustee

The notes form part of these financial statements

CHILDREN AND FAMILIES IN GRIEF LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 August 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	4	55

CHILDREN AND FAMILIES IN GRIEF LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued

For the Year Ended 31 August 2021

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

One (2020: two) trustee received reimbursed expenses totalling £32 (2020: £218).

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26,040	-	26,040
Investment income	55	-	55
Total	26,095	-	26,095
EXPENDITURE ON			
Raising funds	1,500	-	1,500
Charitable activities			
Counselling & training sessions	45,126	-	45,126
Total	46,626	-	46,626
NET INCOME (EXPENDITURE)	(20,531)	-	(20,531)
Transfers between funds	(4,000)	4,000	-
Net movement in funds	(24,531)	4,000	(20,531)
RECONCILIATION OF FUNDS			
Total funds brought forward	47,273	-	47,273
TOTAL FUNDS CARRIED FORWARD	22,742	4,000	26,742

CHILDREN AND FAMILIES IN GRIEF LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued

For the Year Ended 31 August 2021

5. TANGIBLE FIXED ASSETS

COST

At 1 September 2020 and 31 August 2021

DEPRECIATION

At 1 September 2020 and 31 August 2021

NET BOOK VALUE

At 31 August 2021

At 31 August 2020

			Computer equipment £
			1,063
			1,063
			-
			-

6. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	22,742	20,401	43,143
Restricted funds			
Farringdon Trust	4,000	-	4,000
TOTAL FUNDS	26,742	20,401	47,143

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,500	(25,099)	20,401
TOTAL FUNDS	45,500	(25,099)	20,401

CHILDREN AND FAMILIES IN GRIEF LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued

For the Year Ended 31 August 2021

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	47,273	(20,531)	(4,000)	22,742
Restricted funds				
Farringdon Trust	-	-	4,000	4,000
TOTAL FUNDS	47,273	(20,531)	-	26,742

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,095	(46,626)	(20,531)
TOTAL FUNDS	26,095	(46,626)	(20,531)

The restricted funds from Farringdon Trust is for schools work.

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

CHILDREN AND FAMILIES IN GRIEF LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31 August 2021

	2021	2020
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	36,496	6,420
Grants	9,000	19,620
	45,496	26,040
Investment income		
Deposit account interest	4	55
Total incoming resources	45,500	26,095
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	3,000	1,500
Charitable activities		
Weekend counselling, schools work and home visits	19,267	42,408
Support costs		
Governance costs		
Insurance	886	849
Telephone	321	333
Postage and stationery	392	353
Sundries	154	255
Accountancy and legal fees	804	540
Subscriptions	275	388
	2,832	2,718
Total resources expended	25,099	46,626
Net (expenditure)/income	20,401	(20,531)

This page does not form part of the statutory financial statements





**Children &
Families in
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