

**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 2022 FOR**

**Children & Families in Grief LIMITED**



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

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31 AUGUST 2022  
FOR  
**CHILDREN AND FAMILIES IN GRIEF LIMITED**

**CHILDREN AND FAMILIES IN GRIEF LIMITED**

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For the Year Ended 31 August 2022

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## CHILDREN AND FAMILIES IN GRIEF LIMITED

### REPORT OF THE TRUSTEES For the Year Ended 31 August 2022

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 2022. 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
R Gilliam	Appointed as treasurer and subsequently appointed as a trustee/director on 11th January 2023

#### 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 2022

#### 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;
- 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 2022

#### 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. 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 was to ensure that we continued 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. Since the lifting of restrictions, we have continued to offer virtual meetings which is more cost effective than face to face meetings. However, some families still prefer in person meetings and often these are more effective, particularly where there are younger children in the family group. We firmly believe in giving families choice and them deciding how to engage with our services and to what degree. This helps us to ensure our funds are well spent.

#### 1. Family Work

Family work remains our main sphere of activity and this year we provided our service to:-

- 87 families (67 in 2021, 96 in 2020, 88 in 2019, 74 in 2018 and 39 in 2017) comprising:-
- 106 children (79 in 2021, 129 in 2020, 120 in 2019, 98 in 2018 and 59 in 2017),
- 72 young adults (42 in 2021, 68 in 2020, 78 in 2019, 46 in 2018 and 20 in 2017), and
- 152 adults (101 in 2021, 159 in 2020, 134 in 2019, 110 in 2018 and 59 in 2017).

As anticipated last year, our referral numbers rose quickly and significantly from Spring onwards this year, as restrictions were lifted and schools and colleges re-opened, returning almost to pre-pandemic level with a period of catchup being inevitable. In addition, we believe that families who had put grief on the back-burner, were now starting to consider their mental health, including that of their children.

We continue to operate in a family focussed way, giving the families control and decisions as to how they engage with us. We have a 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 adapted our service approach 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 or online / telephone sessions as required by the family (tier 2) and, where required by the family, invite families to our weekend family bereavement days and have a closing visit (tier 3). We have continued to offer telephone/online support as an alternative to home visits even after restrictions ended, as we recognise that many families now prefer this format, finding it more convenient, less invasive and easier to manage. It is also a more cost effective way for the charity to deliver the service.

We are delighted to have been able to resume our weekend family Bereavement Group days this year, having held none since the Covid restrictions were put in place. We have held two family days at Rainbow House, the first being in November 2021, attended by 7 families (comprising 10 children, 2 young adults and 12 adults). The second was held in February 2022 which was attended by 9 families (comprising 13 children, 4 young adults and 13 adults). We also started to plan face to face meetings with families towards the end of this year; we found that many families preferred to meet virtually but some would still prefer in person meetings and were prepared to wait until we could offer these again. We had a waiting list of 18 families which we planned to start to work through after the school summer holidays so in September 2022.

Unfortunately, we have been unable to offer any social events again for our families this year 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.

REPORT OF THE TRUSTEES  
For the Year Ended 31 August 2022

## OBJECTIVES AND ACTIVITIES

However, we were able to invite some of the families we have worked with this year to the Forest School at Lupton House for the day in August, which 5 families enjoyed, coming together to build dens and engage with each other in a safe and fun way and enjoy some food together. The families who attended provided some really positive feedback and one of the children who was autistic really engaged well and so it was a really rewarding day for everyone who attended. Next year we plan to run a forest school event again and perhaps avoid school holidays to get a greater take up.

We have kept our service delivery under constant review and will continue to do so; our development is family-led and in response to feedback from the children, young people and families whom we support. For example, virtual meetings with therapists have become more popular and are therefore a permanent option for our families, having the benefit of being less costly for our charity than face to face home visits, due to savings of travelling time and fuel.

Volunteer therapists have played an important part in the development of our services over the recent 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. Our volunteer therapists also join 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.

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.

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 Studies at the end of this report.

## 2. School and College Work

Our second sphere of activity is our outreach schools work programme, which we are pleased to advise has resumed this year as restrictions have been lifted. 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. The funding we had in place prior to lockdown when we had to pause this service was carried over to this financial year and we have re-engaged with schools and colleges to provide this much needed support.

In the Autumn term, we worked in two small primary schools in Newton Abbot and Torquay, supporting 13 children in total.

The Spring term saw our therapists working in a primary school in Totnes and a college in Newton Abbot, supporting 10 children and young adults in total.

Finally in the Winter term, we supported 13 children in total in two primary schools, one in Shaldon and the other in Newton Abbot.

Our work in schools and colleges is always well received and we often receive repeat requests to return to schools and colleges in South Devon to support further cohorts of bereaved children and young adults.

## CHILDREN AND FAMILIES IN GRIEF LIMITED

### REPORT OF THE TRUSTEES For the Year Ended 31 August 2022

#### OBJECTIVES AND ACTIVITIES

##### 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.

##### 4. Management

Our entire operation and management of our charity, from trustees' meetings to supervision meetings for our therapists, continues to be 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 this year has been to find a "new normal" for the delivery of our service, being acutely aware of the huge shift across society to dealing with every day life on-line rather than face to face and the more cautious approach many people now take to face to face meetings. Our overarching aim continues to be the effective delivery of our core family service and schools work, remaining "open for business" and ensuring we deliver our services as cost effectively as possible.

Rachael Gilliam has settled in well to her role as our Treasurer following her appointment last year, providing us with professional and sophisticated advice, to help our sustainability.

##### 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 providing monthly reports on the delivery of our service as well as attending trustee meetings and sub-committee meetings. Conversely, one of our trustees attends 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, to help all our therapists feel supported during these extremely challenging times. We have continued with this enhanced level of supervision.

##### 6. Collaboration

We continue to collaborate with our "sister charities", which provide child bereavement support 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, with the convenience of on-line meetings.

The sister charities all work in different ways and are financially independent of each other. With our unique group approach to therapy, we do not anticipate any greater collaboration currently; our commitment to our approach is wholly justified by the outcomes we help our beneficiaries achieve evidenced by the very positive feedback we receive from them.



## CHILDREN AND FAMILIES IN GRIEF LIMITED

### REPORT OF THE TRUSTEES For the Year Ended 31 August 2022

#### OBJECTIVES AND ACTIVITIES

We also continue to collaborate with Rowcroft Hospice, who very generously allow us to use their Rainbow House in the grounds of the hospice for our weekend family bereavement days, interviews and training. We reciprocate by providing bereavement support to any families they refer to us.

#### Future Developments

The Covid-19 pandemic 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.

We anticipate that we will be 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 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. However, being a grass roots charity receiving no statutory funding, we rely heavily on grant making trusts for our income and we are still finding that many trusts have either changed their focus to covid-relief or have suspended operating. We attribute the drop in our income to this challenging situation which we hope will improve over the coming year. We are keeping our spending under constant review to ensure we are sustainable.

#### Public Benefit

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

## CHILDREN AND FAMILIES IN GRIEF LIMITED

### REPORT OF THE TRUSTEES For the Year Ended 31 August 2022

#### OBJECTIVES AND ACTIVITIES

##### **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.

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**

On behalf of us all at Children and Families in Grief and the children and families we support, the trustees would like to take this opportunity to thank everyone who has contributed to the running and the work of the charity this year, in gifts of time, money and resources. Being a grass roots charity, we are run by volunteers, and 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 Farringdon Schools Charitable Trust. We are also grateful to individuals for their generous support and donations, including the ongoing fundraising support of Paul Courtney.

REPORT OF THE TRUSTEES  
For the Year Ended 31 August 2022

## OBJECTIVES AND ACTIVITIES

### CASE STUDY

All names and identifying features have been changed to protect the identities of those these case studies are about.

During the time of Covid we were working online over Zoom with families, as we were unable to meet them face to face. Below are two case studies that show the work that we did during this time.

#### Case Study 1

I met mum, Debbie, and son, Ralph back in January 2021 following a referral from Ralph's school. Ralph was 14 when his nan had died very suddenly from a heart attack. The death of nan had occurred in front of Ralph, and he was feeling traumatised after witnessing his nan's death. Ralph and his nan were very close, and Nan had been like a second mum to Ralph, helping with childcare throughout his life.

After the death of nan Debbie had noted that Ralph had become very withdrawn and didn't want to attend school or do his homework. Ralph had stopped engaging with his friends and would lock himself away in his bedroom, which was very different than before his nan had died.

I met Debbie and Ralph over Zoom, due to Covid, and we talked for an hour about how they were both coping with the death and had a general conversation about their life and how that had changed since nan had died. Ralph and Debbie were both keen to have some online sessions and so we arranged for one of the counsellors from our charity to do 3 online sessions over the coming months.

During the sessions, Ralph opened up about how he felt responsible for his nan's death, as he couldn't save her. The counsellor helped him to explore these feelings of guilt and Ralph was able to get to a place where he could understand that there was nothing he could have done to have saved his nan. Debbie felt that she had not been able to grieve for her mum as she had been so concerned with how Ralph was coping and had put her own grief of the backburner.

Ralph and Debbie came to our Family Bereavement Day in February 2022 (this had been delayed due to Covid preventing us meeting in person as a group). They were pleased to meet others who had experienced similar losses and soon felt at ease in the group.

At the Family Day we work creatively to help families to express their grief, look at their feelings and find ways to remember the person who has died. Ralph said he especially liked meeting other teens and hearing their experiences, as he could relate to a lot of what they said.

After the Family Day the counsellor did a closing visit with the family, and they said they felt they were now in a very different place. Ralph was back at school and could talk more freely about his nan's death. He was keen to remember her at the anniversaries they were facing, including her birthday and the anniversary of nan's death. Debbie felt she had now started the process of grieving for her mum and found the time with others like herself, helped significantly in her allowing herself to grieve.

The family have asked to keep in touch through our social events

#### Case Study 2

I met mum, Jo and her son of 10, Billy, back in August 2021, during Covid so the sessions were done online. We met over Zoom for the introductory session where I heard about how Billy had recently felt impacted by the death of his sister, when he was just a toddler and she died when only a few months old. As he had grown, he felt that some pieces of the family were missing and as his awareness came clearer about the loss of his sister, he was now wanting to know about her and understand what had happened.

Jo was now remarried after a divorce from Billy and her daughter's dad, soon after the death. Jo felt she had grieved for her daughter but was concerned that Billy hadn't been able to, and she didn't know how best to support him with this.

## CHILDREN AND FAMILIES IN GRIEF LIMITED

### REPORT OF THE TRUSTEES For the Year Ended 31 August 2022

#### OBJECTIVES AND ACTIVITIES

We agreed for them to have 3 online sessions with one of our counsellors and I told them about our Family Bereavement Day that they said they would like to attend.

During the 3 Zoom sessions the counsellor helped Jo to talk about her daughter and her death to Billy and supported Billy to ask the questions that he had been holding around his sister and her death.

The family came to our Family Bereavement Day, and we were able to give them space to think about their memories as they created 'Memory Jars' using salt and coloured chalk mixed to create different coloured layers, that represented different memories of their daughter/sister. Billy said it really helped to have shared in mum's memories of his sister and he could now look at her photos and feel he had a connection to her.

At the closing session online, Jo said that she had noticed a big difference in how Billy was around his sister's death since the sessions and attending the Family Day. Billy was able to talk about his sister and seemed much happier in his everyday life since they had come. The family asked to keep in touch with us and wanted to attend our Social Events.

Francesca Raymont  
Lead Therapist  
October 2022

#### 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).

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

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

04736907 (England and Wales)

##### Registered Charity number

1099255

##### Registered office

22 Union Street, Newton Abbot, Devon TQ12 2JS

##### Trustees

Mrs S J Honey	Chair
Mrs P A Goss	
S J Bell	
Mrs S P Cole	
Mrs S A Newman	Vice Chair
Mrs R Gilliam (appointed 11.1.23)	

##### Company Secretary

Mrs P A Goss

**CHILDREN AND FAMILIES IN GRIEF LIMITED**

**REPORT OF THE TRUSTEES**  
**For the Year Ended 31 August 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

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

Approved by order of the board of trustees on 24 May 2023 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 2022.

**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  
Barretts  
Chartered Accountants &  
Chartered Tax Advisers  
22 Union Street  
Newton Abbot  
Devon  
TQ12 2JS  
  
25 May 2023

# CHILDREN AND FAMILIES IN GRIEF LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) For the Year Ended 31 August 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		19,035	7,976	27,011	45,496
Investment income	2	15	-	15	4
<b>Total</b>		<b>19,050</b>	<b>7,976</b>	<b>27,026</b>	<b>45,500</b>
<b>EXPENDITURE ON</b>					
Raising funds		3,000	-	3,000	3,000
<b>Charitable activities</b>					
Counselling & training sessions		24,759	4,713	29,472	22,099
<b>Total</b>		<b>27,759</b>	<b>4,713</b>	<b>32,472</b>	<b>25,099</b>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	6	(8,709)	3,263	20,401	(20,531)
Net movement in funds		1,410	(1,410)	-	-
		(7,299)	1,853	(5,446)	20,401
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>42,643</b>	<b>4,500</b>	<b>47,143</b>	<b>26,742</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>35,344</b>	<b>6,353</b>	<b>41,697</b>	<b>47,143</b>

The notes form part of these financial statements

# CHILDREN AND FAMILIES IN GRIEF LIMITED

## BALANCE SHEET

31 August 2022

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		35,344	6,353	41,697	47,143
<b>NET CURRENT ASSETS</b>		35,344	6,353	41,697	47,143
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		35,344	6,353	41,697	47,143
<b>NET ASSETS</b>		35,344	6,353	41,697	47,143
<b>FUNDS</b>	6				
Unrestricted funds				35,344	42,643
Restricted funds				6,353	4,500
<b>TOTAL FUNDS</b>				<b>41,697</b>	<b>47,143</b>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 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 24 May 2023 and were signed on its behalf by:

S J Honey - Trustee

P A Goss - Trustee



## CHILDREN AND FAMILIES IN GRIEF LIMITED

### NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 August 2022

#### 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

	2022 £	2021 £
Deposit account interest	15	4

NOTES TO THE FINANCIAL STATEMENTS - continued  
For the Year Ended 31 August 2022

### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

#### Trustees' expenses

Two (2021: one) trustees received reimbursed expenses totalling £98 (2021: £32).

### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	44,996	500	45,496
Investment income	4	-	4
<b>Total</b>	<b>45,000</b>	<b>500</b>	<b>45,500</b>
<b>EXPENDITURE ON</b>			
Raising funds	3,000	-	3,000
<b>Charitable activities</b>			
Counselling & training sessions	22,099	-	22,099
<b>Total</b>	<b>25,099</b>	<b>-</b>	<b>25,099</b>
<b>NET INCOME</b>	19,901)	500	20,401
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	22,742	4,000	26,742
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>42,643</b>	<b>4,500</b>	<b>47,143</b>

### 5. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
At 1 September 2021 and 31 August 2022	1,063
<b>DEPRECIATION</b>	
At 1 September 2021 and 31 August 2022	1,063
<b>NET BOOK VALUE</b>	
At 31 August 2022	-
At 31 August 2021	-

NOTES TO THE FINANCIAL STATEMENTS - continued  
For the Year Ended 31 August 2022

**6. MOVEMENT IN FUNDS**

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.22 £
<b>Unrestricted funds</b>				
General fund	42,643	(8,709)	1,410	35,344
<b>Restricted funds</b>				
Farringdon Trust	4,000	3,263	(1,410)	5,853
Trauma Training	500	-	-	500
	4,500	3,263	(1,410)	6,353
<b>TOTAL FUNDS</b>	<b>47,143</b>	<b>(5,446)</b>	<b>-</b>	<b>41,697</b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	19,050	(27,759)	(8,709)
<b>Restricted funds</b>			
Farringdon Trust	7,976	(4,713)	3,263
<b>TOTAL FUNDS</b>	<b>27,026</b>	<b>(32,472)</b>	<b>(5,446)</b>

**Comparatives for movement in funds**

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	22,742	19,901	42,643
<b>Restricted funds</b>			
Farringdon Trust	4,000	-	4,000
Trauma Training	-	500	500
	4,000	500	4,500
<b>TOTAL FUNDS</b>	<b>26,742</b>	<b>20,401</b>	<b>47,143</b>

**CHILDREN AND FAMILIES IN GRIEF LIMITED**

NOTES TO THE FINANCIAL STATEMENTS - continued  
For the Year Ended 31 August 2022

**6. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	45,000	(25,099)	19,901
<b>Restricted funds</b>			
Farringdon Trust	500	-	500
<b>TOTAL FUNDS</b>	<b>45,500</b>	<b>(25,099)</b>	<b>20,401</b>

The restricted fund from Farringdon Trust is for schools work.

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2022.

**CHILDREN AND FAMILIES IN GRIEF LIMITED**

# DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31 August 2022

	2022	2021
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	36,496	6,420
Grants	9,000	19,620
	45,496	26,040
<b>Investment income</b>		
Deposit account interest	4	55
<b>Total incoming resources</b>	45,500	26,095
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	3,000	1,500
<b>Charitable activities</b>		
Weekend counselling, schools work and home visits	19,267	42,408
Activity day costs	19,267	42,408
<b>Support costs</b>		
<b>Governance costs</b>		
Insurance	1,123	886
Telephone	307	321
Postage and stationery	378	392
Sundries	41	154
Accountancy and legal fees	450	804
Subscriptions	275	275
Design costs and printing	284	-
Bank charges	51	-
Website costs	82	-
	2,991	2,832
<b>Total resources expended</b>	32,472	25,099
<b>Net (expenditure)/income</b>	(5,446)	20,401

This page does not form part of the statutory financial statements



**Children &  
Families in  
Grief**

