

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 2024 FOR

Children & Families in Grief LIMITED



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REPORT OF THE TRUSTEES AND
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ENDED 31 AUGUST 2024 FOR
CHILDREN AND FAMILIES IN GRIEF LIMITED

CHILDREN AND FAMILIES IN GRIEF LIMITED

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For the Year Ended 31 August 2024

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CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES For the Year Ended 31 August 2024

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 2024. 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).

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. South West in Grief Support Limited was registered with the Charity Commission as a charity on 3rd September 2003 (RCN 1099255), being renamed and relaunched as Children and Families in Grief in 2010.

Organisational Structure

A board of directors, who are all trustees of the charity, has control of the company and meet quarterly as a whole board with subcommittee 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 and Chair

S Cole - Director

S Newman - Director & Vice Chair

R Gilliam - Director & Treasurer

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

REPORT OF THE TRUSTEES
For the Year Ended 31 August 2024

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 Limited'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 professional counselling by telephone, Zoom or home visits and weekend Family Workshop Days 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 families are invited, to encourage children and families to meet others and provide peer support and to stay in touch with the charity for a period of a couple of years after their closing visit. 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 support 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.

REPORT OF THE TRUSTEES
For the Year Ended 31 August 2024

OBJECTIVES AND ACTIVITIES

Review of Activities and Current Developments

The Our main charitable activity is the provision of support we provide to bereaved children (primary school age), young people (secondary school age) and their families through our “family work” and our “school and college work”.

Our services are provided free of charge to all our families, schools and colleges (except where requested by a school or college following the death of a pupil, where the school or college will fund the cost of our support). Many of the families we work with are from some of the most socially and economically deprived wards in England and Wales and are some of the most vulnerable in South Devon, often having existing complex dynamics and multiple challenges in addition to their bereavement.

Demand continues to be strong for our services and referral numbers have started to increase again this year after a slight dip in the previous year. As many charities have been finding, funding continues to be a challenge but we have managed to secure sufficient income to provide support to all families referred to us and resources to provide an increased number of schools and colleges groups this year.

This year we launched a new dynamic and easy to use website to enhance the experience of those visiting our website to find out more about our work or to self-refer. We will continue to develop and add to it. We are very grateful to everyone who assisted with and facilitated its creation.

1. Family Work

The majority of families are referred to us by Social Services, Children's Services, Schools and GP Surgeries but may also self-refer. Having adapted the provision of our service during the Covid-19 pandemic to be online, we have continued to give the families the option of having virtual meetings. Some families still prefer virtual meetings which are more cost effective for our charity but we still offer in person meetings for those families who prefer this approach.

We have further adapted our service this year, to blend these options, for example after the initial assessment by our Lead Therapist (which is always virtual) having a mix of in person and virtual meetings, which again helps with cost. We really do tailor our service to meet each family's particular needs and preferences. The outcome is that our families feel more in control and often more engaged with resulting lower dropout rates for our weekend work, making that aspect better value as we will only run the weekend groups when we have sufficient numbers to fill the places and maximise the value of the cost of running the workshops. We are always looking for ways of improving our service and making the best use of our income. 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.

This year we provided our service to 63 families (56 in 2023; 87 in 2022, 67 in 2021, 96 in 2020, 88 in 2019 and 74 in 2018) comprising:-

- 67 children (61 in 2023, 106 in 2022, 79 in 2021, 129 in 2020, 120 in 2019, 98 in 2018)
- 32 young people (41 in 2023, 72 in 2022, 42 in 2021, 68 in 2020, 78 in 2019, 46 in 2018)
- 91 adults (82 in 2023; 152 in 2022, 101 in 2021, 159 in 2020, 134 in 2019 and 110 in 2018)
- 20 families with children and young adults with special educational needs (SENs)

We have a 3-tiered approach, Tier one is an initial assessment session over zoom and resources sent to the family, Tier two includes sessions at home or over zoom following the initial assessment session (usually 3 sessions), and Tier three involves attendance at a Family Workshop Day, a closing session as well as the 3 sessions at home and the initial assessment.

Below is a breakdown of which tier of our service each of the 63 families had:-

- 20 families had Tier one
- 26 families had Tier two
- 17 families had Tier three

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES For the Year Ended 31 August 2024

OBJECTIVES AND ACTIVITIES

We This year we have held two Family Workshop Days at Rainbow House for the Tier 3 families:- one in October 2023 and second in June 2024.

October 2023 - 8 families attended comprising:-

- 10 adults
- 3 young people
- 9 children

June 2024 - 10 families attended comprising:-

- 15 adults
- 5 young people
- 12 children

Those families who choose to attend always benefit hugely, sharing their stories and experiences, often forming new, lasting friendships with other families providing ongoing peer support.

During this year we had 5 social events for our families:-

December 2023 - Santa's grotto at Fermoy's Garden Centre, Totnes courtesy of the Newton Abbot Rotary Club, where we had 32 children come to see Santa and experience the wonders of his arrival and visiting the grotto, receiving a gift of their choice and a chance for our families to catch up with each other and our team. This is the second year we have been invited by the Rotary Club to this event and it is an amazing day for all

We had 4 Forest schools, courtesy of and facilitated by Orchard Forest School, Brixham:-

- February 2024 - 6 families
- May 2024 - 7 families
- August 2024 - one with 8 families and the second with 6 families.

One of our volunteer therapists attended all of the forest schools and reported back what a wonderful time the families had. Such is their success, we will continue to run these as often as we are able to.

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 ensure all families know that they can contact us at any time after we have finished working with them, should they require further help. Indeed, some families do come back to us for further support, often following a further bereavement.

2. School and College Work

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. We provide weekly sessions over 6 weeks, each for 1.5 hours

During this financial year we ran 8 bereavement groups in schools:-

Autumn term 2023:

- Paignton Academy (Waterleat site) - 5 young people
- Cockington Primary School, Torquay - 6 children
- Haytor View Primary School, Newton Abbot - 8 children
- We included an extra school group this term as we had had one school cancel their group

REPORT OF THE TRUSTEES
For the Year Ended 31 August 2024

OBJECTIVES AND ACTIVITIES

Spring term 2024:

- Paignton Academy (Borough Road site), Paignton - 8 young people
- Combe Pafford, SEN school, Torquay - 7 young people

Summer term 2024:

- Eden Park Primary School, Brixham - 8 children
- South Dartmoor College, Ashburton - 10 young people
- Decoy Primary School, Newton Abbot - 8 children

One of these was an additional group requested and funded by the school, following the tragic death of one of their pupils.

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.

Please see Case Studies at the end of this report.

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.

We have been fortunate to recruit 3 new volunteer therapists to join our team. Our volunteer therapists, some of whom are student therapists, work alongside our sessional therapists, gaining valuable experience and training, helping their professional development.

Safeguarding training is kept up to date, not just for our therapists but also our trustees who facilitate the running of our weekend Family Workshop Days.

4. Management

The 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, cost efficient and often more convenient, way of managing our charity. The trustees meet every 3 months with sub-committee meetings held in the intervening months.

The use of a sub-committee enables us to consider in detail certain time consuming aspects, for example funding applications, review of our policies, review of our working practices. Recommendations of the sub-committee are made to the main Board meetings for decision.

Receiving no statutory funding means that we have to raise all the funds we require to carry out our services. Historically grant making trusts have been the main source of our income but like so many other grass-roots charities, we have found that the landscape which changed dramatically during the Covid-19 pandemic has not returned to pre-Covid times. Accordingly, our focus this year has been to further enhance the number of volunteer therapists in our team and ensure we are maximising our resources to benefit as many families as possible. We are also looking at other sources of funding and in this regard have had some very much appreciated support from individuals raising money for our work, for which we are extremely thankful.

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES For the Year Ended 31 August 2024

OBJECTIVES AND ACTIVITIES

Fortunately, we do not have any premises to maintain and are incredibly grateful to the trustees of Rowcroft Hospice who continue to permit us to use Rainbow House free of charge for our weekend Family Workshop Days and when we need office space, for example for interviewing. We recognise that our team of exceptionally talented sessional and volunteer therapists lead by our lead therapist are our greatest asset and their commitment and dedication to our work is phenomenal. Putting our families first is our primary concern and we will continue to look for ways to evolve and improve our services, whilst driving efficiency to ensure value for money for our funders.

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 continues to work 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.

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

We remain resolutely committed to meeting the demands for our services, supporting some of the most vulnerable people in our community manage their grief and build more positive futures together. The importance of good mental health and the negative impact childhood bereavement can have on mental health in later years and how this can manifest itself is now more in the public domain than ever before. We anticipate demand for our services will continue to increase in the coming year. As we work to increase our visibility and profile locally we must ensure that we receive sufficient income to meet demand for our services.

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 will continue to look for opportunities to increase our sources of funding and provide our service as economically as we possibly can. Having endured an austere previous financial year, we are endeavouring to rebuild our reserves to ensure future sustainability.

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES For the Year Ended 31 August 2024

OBJECTIVES AND ACTIVITIES

We will also continue to actively look for ways of providing our services as economically as possible, to maximise the value of our very valuable income.

We are looking to recruit additional trustees in the coming year, to enhance our number and diversity, with sustainability in mind.

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 regular trustees' meetings to review activities and finances including cash flow projections;
- holding additional subcommittee meetings to address key areas for development quickly and effectively;
- having clear, monthly financial budgeting and management reports;
- having clear, current, written policies including a safeguarding policy, which are kept under review;
- making sure all our procedures are carried out to ensure protection of children and vulnerable adults;
- having "safeguarding" as a standing item on our meeting agendas to ensure any safeguarding concerns are discussed and reported or dealt with as appropriate (no safeguarding issues this year);
- 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.

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 2024

OBJECTIVES AND ACTIVITIES

Risk Management and Reserves Policy

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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, young adults 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 and Children in Need. 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 2024

OBJECTIVES AND ACTIVITIES

Case Studies

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

Case Study 1

We were contacted by a local primary school in the summer of 2023 asking for support for a child at their school whose dad had died at the end of the previous year. The child was 10 years old now, and experiencing a lot of confusing feelings following her dad's death and her mum felt she would benefit from some grief counselling.

Following the initial chat with the school Pastoral Worker a referral form was sent to our Lead Therapist who phoned the family to arrange an initial zoom call with the mum and daughter. At the initial zoom call the mum did a lot of the talking to begin with, until the daughter felt more comfortable to express how she was feeling. During this one hour call the girl opened up that she felt sad and worried about the death of her dad as she had not had a good relationship with him, and it had caused her to not want to go to school or play with friends as she just wanted to be at home with her mum since he had died. Her mum said this was unusual and that she felt concerned that her daughter was becoming depressed and withdrawn. School attendance had become difficult and mum was worried that the girl would lose friends if she continued to be so withdrawn.

We discussed what had happened leading up to dad's death and how this had impacted the family. I told the family how we work, and the family opted for zoom sessions as they felt that would be better for the daughter than having us come to the home, at least to begin with.

One of our therapists was assigned to work the family and she contacted the family to arrange the first session; the family had a series of 3 sessions online with our therapist before coming to our Family Day to meet other families who had been bereaved.

During the sessions the daughter was able to open up about how she had felt about dad before he died; they had not seen a lot of each other just ahead of him dying unexpectedly, the daughter felt guilt about this and was very clingy to mum in case something happened to her. The therapist used a therapeutic game we have called 'the grief game' to help the child open up and share her feelings with mum. This also gave mum a chance to share her conflicted feelings about dad and his death.

After they had the sessions at home, they were keen to come to our Family Workshop Day with other bereaved families. We had a group of 10 families attend the day at Rowcroft, the hospice in Torquay, which gave the family the opportunity of hearing other people's stories which they said really helped. We also did some specific work on memories, making a memory jar using a mix of coloured chalk and sand, which helped the daughter to remember some of the happier memories when she was small and lived with her dad and this was something she could take home to keep.

At the closing session, that took place online, the family said they felt they had travelled a long way during the course of our work; the feedback they gave showed a clear change in how they felt and how they were functioning. The daughter said she felt more able to talk about dad and more able to go to school and see friends without worrying about something happening to mum.

The family asked to keep in touch and came to our Christmas social, where mum said she had noticed a big change since our work with her daughter and how grateful she was for the sessions and coming to the Family Workshop

REPORT OF THE TRUSTEES
For the Year Ended 31 August 2024

OBJECTIVES AND ACTIVITIES

Case Study 2

We were approached by a secondary school in South Devon to run a bereavement group for a group of their pupils who had been through a close bereavement. We agreed to run the group in the Spring term over a course of 6 weeks, each session would last for 1.5 hours and we would run this during the school day, at the school. Two of our highly skilled and experienced therapists would facilitate the group and we said to the school that we could have been 6 and 12 pupils attend.

We had 8 students attend this group, aged between 11 and 16 and one of the girls referred into the group, we will call her Maddie, was 12 years old at the time and was struggling with her grief.

Maddie had lost her dad when she was 6 years old, and since starting at secondary school 18 months ago, had been experiencing a lot of mental health issues that her mum felt had all come from this tragic loss.

In the first session the young people were all a little quiet and the session started with a drink and a biscuit and then a getting to know you game, which helped the young people to start to relax. The group were then invited to talk about the person who had died and within this group there was a mix of loss of parents and grandparents. Maddie was last to share with the group but managed to say that her dad had died when she was small and that she felt very sad a lot of the time.

Each week a different aspect of grief was focused on, the group bonded well together and there was a lot of mutual support as the young people shared their stories with each other.

One of the weeks that really helped Maddie was the week that the group shared memories of their special person. Maddie made a beautiful salt jar (a mix of salt and coloured chalk, layered together in a jam jar with each colour representing the different memories) and when Maddie spoke of her memories to the group she was able to laugh as she remembered some really happy times just before her dad died.

As the group neared to an end the group were invited to make memory flags, highlighting the things that they had learned from their special person, again this exercise was helpful to Maddie as she realised how much of the things she enjoyed had come from her dad, including her love of playing the piano.

At the final session, the young people all shared how they had found the group and filled in our feedback forms. One of the questions is aimed at trying to scale how the young person felt they were managing their grief before the group started, compared to at the end of the group and Maddie felt that she had moved from a 2/5 to a 4.5, which was an amazing shift in the 6 weeks that she had been attending the group. The group said they would all keep in touch with each other and continue to offer support to each other, and the Pastoral worker at the school was also going to keep in touch with them.

At the end of the group each young person took home what they had made and a letter to their families explaining that if they needed any support as a family they could contact our charity and we could visit them at home.

Francesca Rayment
Lead Therapist
August 2024

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES For the Year Ended 31 August 2024

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.

Risk management

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 regular trustees' meetings to review activities and finances including cash flow projections;
- holding additional subcommittee meetings to address key areas for development quickly and effectively;
- having clear, monthly financial budgeting and management reports;
- having clear, current, written policies including a safeguarding policy, which are kept under review;
- making sure all our procedures are carried out to ensure protection of children and vulnerable adults;
- having "safeguarding" as a standing item on our meeting agendas to ensure any safeguarding concerns are discussed and reported or dealt with as appropriate (no safeguarding issues this year);
- 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.

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES For the Year Ended 31 August 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

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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
Mrs S P Cole
Mrs S A Newman - Vice Chair
Mrs R Gilliam Treasurer (resigned 11.9.24)
Mrs S Debney (appointed 11.9.24)

Company Secretary


Mrs P A Goss

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 23rd April 2024 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 2024.

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

1 May 2025

CHILDREN AND FAMILIES IN GRIEF LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) For the Year Ended 31 August 2023

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		31,218	-	31,218	19,261
Investment income	2	370	-	370	304
Total		31,588	-	31,588	19,565
EXPENDITURE ON					
Raising funds		3,240	-	3,240	3,240
Charitable activities					
Charitable Activities		35,599	-	35,559	38,992
Total		38,839	-	38,839	42,232
NET INCOME/(EXPENDITURE)					
Transfers between funds	6	(7,251)	-	(7,251)	(22,667)
		5,00	(500)	-	-
Net movement in funds		(6,751)	(500)	(7,251)	(22,667)
RECONCILIATION OF FUNDS					
Total funds brought forward		18,530	500	19,030	41,697
TOTAL FUNDS CARRIED FORWARD		11,779	-	11,779	19,030

The notes form part of these financial statements

CHILDREN AND FAMILIES IN GRIEF LIMITED

BALANCE SHEET

31 August 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Cash at bank		11,779	-	11,779	19,030
NET CURRENT ASSETS		11,779	-	11,779	19,030
TOTAL ASSETS LESS CURRENT LIABILITIES		11,779	-	11,779	19,030
NET ASSETS		11,779	-	11,779	19,030
FUNDS	6				
Unrestricted funds				11,779	18,530
Restricted funds				-	500
TOTAL FUNDS				11,779	19,030

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 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.

The notes form part of these financial statements

CHILDREN AND FAMILIES IN GRIEF LIMITED

BALANCE SHEET - continued

31 August 2024

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 23 April 2025 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 2024

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

	2023 £	2022 £
Deposit account interest	370	304

CHILDREN AND FAMILIES IN GRIEF LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued

For the Year Ended 31 August 2024

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

Four (2023: One) trustees received reimbursed expenses totalling £690 (2023: £13).

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	19,261	-	19,261
Investment income	304	-	304
Total	19,565	-	19,565
EXPENDITURE ON			
Raising funds	3,240	-	3,240
Charitable activities			
Charitable Activities	38,992	-	38,992
Total	42,232	-	42,232
NET INCOME/(EXPENDITURE)	(22,667)	-	(22,667)
Transfers between funds	5,853	(5,853)	-
Net movement in funds	(16,814))	5,853	(22,667)
RECONCILIATION OF FUNDS	35,344	6,353	41,697
Total funds brought forward			
TOTAL FUNDS CARRIED FORWARD	18,530	500	19,030

CHILDREN AND FAMILIES IN GRIEF LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued

For the Year Ended 31 August 2024

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2022 and 31 August 2023	1,063
Disposals	1,063
At 31 August 2024	-
DEPRECIATION	
At 1 September 2022 and 31 August 2023	1,063
Disposals	(1,063)
At 31 August 2024	-
NET BOOK VALUE	
At 31 August 2024	-
At 31 August 2023	-

6. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
General fund	18,530	(7,251)	500	11,779
Restricted funds				
Trauma Training	500	-	(500)	-
TOTAL FUNDS	19,030	(7,251))	-	11,779

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,588	(38,839)	(7,251))
TOTAL FUNDS	31,588	(38,839)	(7,251)

CHILDREN AND FAMILIES IN GRIEF LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued

For the Year Ended 31 August 2024

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

6. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
Unrestricted funds				
General fund	35,344	(22,667)	5,853	18,530
Restricted funds				
Farringdon Trust	5,853	-	(5,853)	-
Trauma Training	500	-	-	500
	6,353	-	(5,853)	500
TOTAL FUNDS	41,697	(22,667)-	-	19,030

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,565	(42,232)	(22,667))
TOTAL FUNDS	19,565	(42,232)	(22,667)

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 2024.

CHILDREN AND FAMILIES IN GRIEF LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31 August 2024

	2024	2023
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	29,718	9,561
Grants	1,500	9,700
	31,218	19,261
Investment income		
Deposit account interest	370	304
Total incoming resources	31,588	19,565
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	3,240	3,240
Charitable activities		
Weekend counselling, schools work and home visits	30,198	33,799
Activity day costs	1,586	1,616
	31,784	35,415
Support costs		
Governance costs		
Insurance	1,179	1,084
Telephone	290	307
Postage and stationery	430	398
Sundries	261	482
Accountancy and legal fees	420	420
Subscriptions	385	375
Design costs and printing	371	89
Bank charges	66	65
Website and advertising	413	359
	3,815	3,577
Total resources expended	38,839	42,232
Net (expenditure)/income	(7,251)	22,667



**Children &
Families in
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