LINCOLNSHIRE CENTRE FOR GRIEF AND LOSS

England & Wales · Charity number 1100421

Details

Status	Registered
Legal form	Charitable company
Company number	04558811
Registered	2003-10-30
Register	View on the Charity Commission register

Contact

Address	Stanley Bett House 15-23 Tentercroft Street Lincoln LN5 7DB
Phone	01522781194
Email	email@lcgl.org.uk
Website	www.lcgl.org.uk

Activities

Objects: TO RELIEVE THE MENTAL AND PHYSICAL SICKNESS AND DISTRESS OF PERSONS SUFFERING FROM BEREAVEMENT OR LOSS BY THE PROVISION OF COUNSELLING AND SUPPORT FOR SUCH PERSONS.

Activities: To provide counselling to children, adolescents & adults who reside within Lincolnshire who are experiencing unmanageable symptoms of grief & loss following a significant life event.To provide training to statutory, voluntary & private sectors engaged in direct care within Lincolnshire in Understanding & Responding to Grief & Loss & associated issues.

Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

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Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE LINCOLNSHIRE, NORTH LINCOLNSHIRE, NORTH-EAST LINCOLNSHIRE AND NORTH NOTTINGHAMSHIRE.
- Lincolnshire
- North East Lincolnshire
- North Lincolnshire
- Nottinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£130,680	£145,069	-	-
2023-08-31	£126,821	£114,501	-	-
2022-08-31	£124,974	£116,587	-	-
2021-08-31	£112,505	£85,043	-	-
2020-08-31	£126,862	£92,944	-	-

Trustees

Name	Role	Appointed
Claudia Nel		2018-06-09
David Cowell		2022-10-03
Julia Anne Romney		2022-10-03

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LINCOLNSHIRE CENTRE FOR GRIEF AND LOSS

England & Wales - Charity number 1100421

Accounts

LINCOLNSHIRE CENTRE FOR GRIEF AND LOSS
(A Company Limited by Guarantee)

Report and Financial Statements

For the year ended 31 August 2024

CHARITY NUMBER : 1100421

COMPANY NUMBER : 04558811

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A18 04/04/2025 #130
COMPANIES HOUSE

LINCOLNSHIRE CENTRE FOR GRIEF AND LOSS

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Lincolnshire Centre for Grief and Loss

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).

Reference and Administrative Details

Charity Name:	Lincolnshire Centre for Grief and Loss ("LCGL")
Charity Registration:	1100421
Company Registration:	04558811
Registered Office:	Stanley Bett House 15-23 Tentercroft Street Lincoln LN5 7DB
Operation Address:	Unit 5, 19 Carlton Mews Lincoln LN2 4FJ
Company Secretary:	Mr R Allen
Bank:	National Westminster Bank plc 225 High St Lincoln LN2 1AZ
Auditors:	Wright Vigar 15 Newland Lincoln LN1 1XG
Solicitors:	Andrew & Co St Swithin's Court 1 Flavian Rd Nettleham Rd Lincoln LN2 4GR
Trustees:	D. Dernley (resigned 05.01.24) C. Nel (Chairman) B. Hutchinson (resigned 23.10.24) D. Cowell J. Romney A. Hands (appointed 14.10.24)

Structure, Governance and Management
The organisation is a charitable company, limited by guarantee, incorporated on 10 October 2002 and registered as a charity on 30 October 2003. It is governed by a Memorandum and Articles of Association which were last amended on 12 October 2024.

Recruitment and Appointment of Trustees
Trustees are recruited from the local community, one Trustee appointment to the Board was made post year end and approved by the other Trustees. The minimum requirement for the number of Trustees is 3.

Induction and Training of Trustees
The new Trustee, appointed 14th October 2024 is experienced in their role as Trustee by their involvement in other organisations, although an informal induction into the workings, and the key risk and assurance factors of the Charity was undertaken at the time of their appointment.

Organisational Structure
The Charity is run by the Trustee Board, which is responsible for setting the objectives, as well as overseeing the correct implementation of the policies and procedures of the Charity. The Trustees are responsible for the management and control of the Charity and ensure that it satisfies its contractual and legal obligations.

The Trustee Board meets approximately every three months, but the frequency is increased when issues arise.

The day to day running of the Charity is delegated to the Management Committee which during the year comprised:

Mrs J Romney (Trustee)
Mrs L. Durward (Counsellor Representative)
Mr J. Cargill (Counsellor Representative)
Miss E Thorpe (Finance Representative)
Mrs M Kirton (Centre Administrator)

The Board of Trustees continues to govern the activities of the Charity in collaboration with the Management Committee. The Board and Management acknowledge that its greatest challenge is the securing of funding to continue delivering its highly valued counselling service (henceforth referred to simply as service), and various activities are planned for the coming year including training courses and school visits to improve the organisation's appeal to potential funders.

The Trustees have received no expenses during the year. J Romney received remuneration of £12,371 during the year in respect of covering an employee due to illness. No other Trustees nor any person connected with them received any remuneration.

Objectives and Activities for the public benefit
During the year the Charity operated services within the remit of its core business and overall aims per the governing document for the benefit of the community of Lincolnshire (the area of benefit). The objectives are to "to relieve the mental and physical sickness and distress of persons suffering bereavement or loss, by the provision of counselling and support for such persons". These objectives are achieved by the following activities:

1. To provide therapeutic counselling to children, adolescents and adults who reside within the communities of Lincolnshire who are experiencing unmanageable symptoms of grief and loss following a significant life event.

2. To provide training to the statutory, voluntary and private sectors engaged in direct care within the communities of Lincolnshire in "Understanding and Responding to the Grief and Loss Process" and associated issues.

Ensuring our work delivers our aims
The activities of the organisation are reviewed each year to ensure they meet the aims and objectives set out above. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing existing and planning future activities to ensure these contribute to the overall aims and objectives set.

How our activities deliver public benefit
The main activities of the Charity are described below. All the charitable activities focus on either providing help to people facing significant problems in their lives or educating agencies and individuals on how to help those suffering from a significant loss in their lives. They are undertaken specifically to provide public benefit through improving the lives of those helped, their families and the wider community. The Board of Trustees ensure that they continue to carry out the charity's aims for the public benefit and confirm they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance as published by the Commission.

Counselling Services
LCGL continues to provide an effective and highly valued counselling and training service to both adults, and children and young people during the year, who have been referred from a variety of agencies including schools, GPs and Health Workers, and Lincolnshire Co-operative Limited Funeral Services. The clinical team at LCGL comprises of 6 counsellors, 2 of which share the role of Clinical Supervisors/Safeguarding Leads, 2 volunteer counsellors and 5 student placement counsellors. In September 2024 Michaela Ardley will join LCGL as Centre Manager. In addition, 2 children's counsellors are joining LCGL in September 2024 and a further 5 student placement counsellors have been appointed to start January/February 2025. 1 counsellor completed her placement hours in September 2024 and 1 counsellor/Clinical Supervisor is taking retirement in December 2024.

The adult support group 'Support for All' continues to be a valued aspect of the LCGL service provision and is regularly attended by around eight service users and is run by volunteers.

Counselling Services (cont'd)

Feedback from those who have accessed and used the service and those who have referred users to the service continues to be extremely positive and includes reports of users' emotional wellbeing improving significantly as a result.

The website is still a successful medium for people to gain access to our referral forms and represents a professional and informative resource for existing and potential users of the service as well as prospective team members.

Volunteers
It is recorded that the Board and Management of LCGL are extremely grateful to the volunteer counsellors who freely give of their own time to work for the Charity without payment. Approximately 319 (2023: 486) sessions relating to adults were undertaken by these counsellors, which would have required additional funding of approximately £7,975 (2023: £9,720).

The Board of Trustees wish to acknowledge the input of the management, staff and counselling team throughout the year maintaining the excellent reputation of the service in the eyes of all its stakeholders.

The Board is grateful to and remains indebted to Lincolnshire Co-operative Limited for its continued support in terms of finance and management expertise.

Risk Review
The Trustees recognise that any major risks to which the Charity is exposed need to be kept under review.

A review of the business continuity plan has taken place which now provides for a greater degree of resilience in the event of widespread illness within the team.

Principal income streams continue to be limited to Lincolnshire Co-operative Ltd and Lincolnshire Partnership Foundation Trust and loss of either or both represents the most significant risk to the organisation.

Financial Review
This year has seen a net decrease of resources amounting to £14,389 (2023: increase of £12,320). This is mainly in relation to increased other premises costs to improve the centre premises. The Board recognises that funding from Lincolnshire Co-operative Ltd is not guaranteed, and other sources of funding continue to be sought.

Future Plans
Lincolnshire Co-operative Ltd has pledged support for the service until at least August 2025. The charity continues to consider the appointment or engagement of a professional fundraiser to explore potential funding opportunities.

LCGL has been successful with its provision of online and telephone counselling and as an aid to mitigating the difficulty in recruiting counsellors in certain geographic areas of the county, it intends making these methods of delivering the service a permanent option for users.

A successful relationship has been established with LPFT as sponsors of the Children and Young People's work which will increase the likelihood of a longer-term funding of this highly valued and much needed work.

Going Concern
The financial statements have been prepared on a going concern basis which the Trustees believe to be appropriate for the following reasons. The Trustees have considered the future income of the charitable company and its ability to continue as a going concern and have prepared surplus and cash flow forecasts into the future. Lincolnshire Co-operative Limited has provided the charitable company with an undertaking that for the foreseeable future it will continue to make available such funds as are needed by the charitable company.

This should enable the charitable company to continue in operational existence for the immediate future by meeting its liabilities as they fall due for payment. As with any charitable company placing reliance on other entities for financial support, the Trustees acknowledge that there can be no certainty that this support will continue although, at the date of approval of these financial statements, they have no reason to believe that it will not do so.

Reserves Policy
The Trustees do not envisage an accumulation of reserves other than to allow for the timing between receiving certain restricted funds and the related expenditure, thus three months operating costs.

The general overheads of the Charity are approximately £36,000 (2023: £35,000) per year and these are covered from funding provided by Lincolnshire Co-operative Limited, and any outstanding liabilities in the event of closure would be met from this funding thus the organisation does not need to hold a high level of reserves.

At the year end unrestricted funds decreased by £27,606 (2023: increased by £210). The increase on restricted reserves amounted to £13,217 (2023: £12,110), all of which relates to monies received from the main Children's Fund Project. These amounts are expected to be fully utilised during the next 12 months with the appointment of another counsellor and further counsellor training. Sufficient funds are held to meet the obligations of the service as they currently stand.

Investment Policy
At present the Charity, only having very low reserves, requires investments to be held in readily accessible accounts. This policy is to be held under review.

Disclosure of information to auditors
The Trustees who held office at the date of approval of this Trustees' report confirm that, so far as they are each aware, there is no relevant audit information of which the Charity's auditors are unaware; and each Trustee has taken all the steps that they ought to have taken and to establish that the Company's auditors are aware of that information.

Auditors
Pursuant to Section 487 of the Companies Act 2006, the auditors will be deemed to be reappointed, and therefore Wright Vigar will continue in office.

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' REPORT AND THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice) including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- assess the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets and to prevent and detect fraud and other irregularities.

Approved by the Trustees on 17 March 2025 and signed on their behalf by:



Mr D Cowell

INDEPENDENT AUDITOR's REPORT TO THE MEMBERS of LINCOLNSHIRE CENTRE FOR GRIEF AND LOSS LIMITED

Opinion

We have audited the financial statements of Lincolnshire Centre for Grief and Loss ("the charitable company") for the year ended 31 August 2024 which comprise the Statement of Financial Activities, Balance sheet and related notes, including the accounting policies in note 1. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

As per note 5 of the financial statements the charity had employed and remunerated a trustee to cover a staff member who was off on long term sick. The terms and remuneration levels of the employment were consistent with the staff member they were covering so there was no additional financial cost to the charity. However, in administering the employment the charity did not follow the requirements of the Charities Act 2011 or gain the required approval from the Charity Commission.

Going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information
The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees
As explained more fully in the Board's responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed under the Companies Act 2006 and report in accordance with this.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our work is performed to include an assessment of the susceptibility of the entity's financial statements to material misstatement, including the risk of fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:
- We plan our work to gain an understanding of the significant laws and regulations that are of significance to the entity and the sector in which they operate. We perform our work to ensure that the entity is complying with its legal and regulatory framework.
- We obtained an understanding of how the company is complying with those legal and regulatory frameworks by making inquiries to the management and people charged with governance.

We assessed the susceptibility of the Company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
- Substantive procedures performed in accordance with the ISAs (UK).
- Challenging assumptions and judgments made by management in its significant accounting estimates.
- Identifying and testing journal entries, in particular material journal entries and an assessment of year end journals.
- Assessing the extent of compliance with the relevant laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and its Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Colcomb (Senior Statutory Auditor)
For and on behalf of Wright Vigar Limited
Statutory Auditors, Chartered Accountants and Business Advisors
15 Newland,
Lincoln
LN1 1XG
17 March 2025

Lincolnshire Centre for Grief and Loss
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 August 2024

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Income from:					
Donations	2	72,705	7,975	80,680	76,821
Charitable activities	3	--	50,000	50,000	50,000
Total income		**72,705**	**57,975**	**130,680**	**126,821**
Expenditure on:					
Counselling activities		100,311	44,151	144,462	114,321
Training activities		--	607	607	180
Total expenditure	4	**100,311**	**44,758**	**145,069**	**114,501**
Net income/(expenditure)		**(27,606)**	**13,217**	**(14,389)**	**12,320**
Funds brought forward at 31st August 2023		**72,888**	**40,015**	**112,903**	**100,583**
Funds carried forward at 31 August 2024		**45,282**	**53,232**	**98,514**	**112,903**

There were no other recognised gains or losses for the year except for the net movement in funds for the year disclosed above. Income and expenditure all relate to continuing operations and activities. The Charity had no endowment funds at any time during the year.

The notes on pages 14 to 22 form part of these financial statements.

Charity Registration: 1100421

Company Registration: 04558811

Lincolnshire Centre for Grief and Loss

Balance Sheet as at 31 August 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible Assets	*6*	973	750
Current Assets			
Debtors	*7*	60,538	133,511
Cash at Bank and in hand		115,270	64,349
		175,808	197,860
Liabilities			
Creditors: Amounts falling due within one year	*8*	(78,267)	(85,707)
Net current assets		97,541	112,153
Net assets		**98,514**	**112,903**
The funds of the charity:			
Restricted funds		53,232	40,015
Unrestricted income funds		45,282	72,888
Total charity funds	*9*	**98,514**	**112,903**

The financial statements on pages 12 to 22 were approved by the Trustees on 17 March 2025 and signed on their behalf by:



Mr D Cowell

Lincolnshire Centre for Grief and Loss (Company Number 04558811), Charity Number 1100421

The notes on pages 14 to 22 form part of the financial statements.

Lincolnshire Centre for Grief and Loss
Notes to the Financial Statements

1. Accounting policies

Company Status
The Charity is a company limited by guarantee. The members of the Charity and Company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The financial statements are filed annually with the Charities Commission and at Companies House.

Basis of Preparation
The financial statements have been prepared in accordance with 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Lincolnshire Centre for Grief and Loss meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The presentational currency of these financial statements is sterling.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements. The financial statements are filed annually with the Registrar of Companies.

Under FRS 102, the company is exempt from the requirement to prepare a cash flow statement on the grounds of its size.

1. Accounting policies (cont'd)

Going Concern

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.

The business model of the charity is such that its charitable activities are limited to those which it has sufficient funds to support from the excess of funding received over the costs of administering the charity. The charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in note 4.

The Trustees have reviewed the cash flow forecasts for a period of 12 months from the date of approval of these financial statements which indicate that the charity will have sufficient funds to meet its liabilities as they fall due for that period. The Trustees have also considered the ongoing impacts from the current economic challenges on the effect on cash flow forecasts, and consider that as a result of its operating model explained above, even if no further funding is received in the 12 month period, the charity has sufficient cash reserves to pay all committed costs.

Consequently, the Trustees are confident that the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements.

Incoming Resources

Grants and other income are accounted for in the statement of financial activities in accordance with SORP (FRS 102). Donations received by the charity are accounted for when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Administrative recharges paid by the Lincolnshire Co-operative are recognised in income and expenditure when the costs are incurred. Donated services are recognised in income and expenditure when the services are provided and are valued using expected rates that would be charged by counsellors for the sessions.

Resources Expended

Amounts expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. The expenditure incurred in undertaking the activities of the Charity are allocated and apportioned to the restricted funds only as appropriate and as authorised by the funder. All other costs are allocated to the unrestricted fund.

Funds

Unrestricted funds are applicable for use in the day to day operations of the Charity. Restricted funds represent those amounts donated to the charity and available for the specific purposes set out in note 10.

1. **Accounting policies (cont'd)**

Fixed Assets and Depreciation
Fixed assets are stated at their acquisition cost and are depreciated over their expected useful lives to their estimated residual values by equal instalments on the following minimum rates:

Fixtures and fittings	5-25% pa

Assets leased to the Company
Operating lease rentals are charged to the accounts on a straight line basis over the period of the lease.

Taxation
LCGL as a registered charity is exempt from taxation on its income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to this charitable objective. No tax charge has arisen in the year. LCGL is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. Voluntary income

	Unrestricted	Restricted	Total 2024
	£	£	£
Donations from individuals	205	--	205
Grant: Lincolnshire Co-operative Ltd	72,500	--	72,500
Donated services	--	7,975	7,975
	72,705	**7,975**	**80,680**

Voluntary income previous year

	Unrestricted	Restricted	Total 2023
	£	£	£
Donations from individuals	1,595	--	1,595
Grant : Lincolnshire Co-operative Ltd	65,506	--	65,506
Donated services	--	9,720	9,720
	67,101	**9,720**	**76,821**

3. Incoming resources from charitable activities

	Unrestricted	Restricted	Total 2024
Grants	£	£	£
Lincolnshire Partnership Foundation Trust	--	50,000	50,000
	--	**50,000**	**50,000**

Incoming resources from charitable activities previous year

	Unrestricted	Restricted	Total 2023
Grants	£	£	£
Children's Services, Lincolnshire	--	50,000	50,000
	--	**50,000**	**50,000**

No fund raising activities or prize draws were held during the year.

4. Expenditure:

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Charitable Activities Expenditure				
Direct Costs				
Counselling Activities				
Counselling fees	--	31,177	31,177	36,170
Supervision	1,379	2,327	3,706	3,545
Travelling	--	4,253	4,253	2,613
Sub Total – Counselling	1,379	37,757	39,136	42,328
Training Activities				
Training delivery	--	607	607	135
Sub Total – Training	--	607	607	135
Total Direct Costs	**1,379**	**38,364**	**39,743**	**42,463**
Support Costs				
Counselling Activities				
Support & Co-ordination	7,371	5,738	13,109	5,016
Employee Costs	23,861	--	23,861	17,850
Publicity and Recruitment	82	--	82	83
Office costs	3,374	--	3,374	1,315
Property lease	27,336	--	27,336	27,160
Rates and insurance	3,086	--	3,086	2,796
Telephone and utilities	4,044	--	4,044	4,226
Other premises costs	22,630	421	23,051	7,068
Depreciation	472	--	472	383
Sundry expenditure	461	--	461	417
Subscriptions	90	--	90	285
Legal and Professional Fees	485	235	720	1,194
Audit	5,640	--	5,640	4,200
Sub Total – Counselling	**98,932**	**6,394**	**105,326**	**71,993**
Training Activities				
Office costs	--	--	--	45
Sub Total – Training	--	--	--	45
Total Support Costs	**98,932**	**6,394**	**105,326**	**72,038**
Charitable Activities Costs				
Counselling Activities	100,311	44,151	144,462	114,321
Training Activities	--	607	607	180
Total Charitable Activities Costs	**100,311**	**44,758**	**145,069**	**114,501**

4. Expenditure (cont'd)

Expenditure in previous year

	Unrestricted	Restricted	Total 2023
Charitable Activities Expenditure	£	£	£
Total Direct Costs	580	41,748	42,328
Training Activities	45	135	180
Total Support Costs	66,266	5,727	71,993
Total Charitable Activities Costs	**66,891**	**47,610**	**114,501**
Total expenditure	**66,891**	**47,610**	**114,501**

The auditor's remuneration is £5,640 (2023: £4,200) shown in unrestricted expenditure.

5. Staff Costs

	2024	2023
	£	£
Salary Cost	23,441	17,151
Other pension costs	420	699
	23,861	**17,850**

The average number of people employed during the year was 2 (2023: 1). There are no higher paid employees.

The Trustees have received no expenses during the year. J Romney received remuneration of £12,371 during the year in respect of covering an employee due to illness. The Trustees decided it was in the best interests of the charity to ensure the ongoing activities were maintained and there was no negative impact on beneficiaries by employing the trustee in the role. No other Trustee's nor any person connected with them received any remuneration.

6. Tangible Fixed Assets

	Fixture & Fittings Total 2024	Total 2023
Cost	£	£
As at 31 August 2023	6,651	6,651
Additions	694	--
Disposals	--	--
As at 31 August 2024	**7,345**	**6,651**
Depreciation		
Accumulated depreciation as at 31 August 2023	5,901	5,518
Charge for the year	471	383
Eliminated on disposal	--	--
Accumulated depreciation as at 31 August 2024	**6,372**	**5,901**
Net book value at 31 August 2024	**973**	**750**
Net book value at 31 August 2023	750	1,133

7. Debtors

	2024	2023
	£	£
Prepayments and accrued income	60,538	133,511
	60,538	**133,511**

8. Creditors amounts falling due within one year

	2024	2023
	£	£
Amounts owed to Lincolnshire Co-operative Limited	72,581	6,392
Accruals	5,686	79,315
	78,267	**85,707**

9. Analysis of net assets between funds

	General Funds	Restricted Funds	Total Funds 2024
	£	£	£
Total assets	123,549	53,232	176,781
Current liabilities	(78,267)	--	(78,267)
	45,282	**53,232**	**98,514**

9. Analysis of net assets between funds (cont'd)

Analysis of net assets between funds – previous year

	General Funds	Restricted Funds	Total Funds 2023
	£	£	£
Total assets	158,595	40,015	198,610
Current liabilities	(85,707)	--	(85,707)
	72,888	**40,015**	**112,903**

10. Movement in funds

	As at 31.08.23 £	Incoming Resources £	Outgoing Resources £	As at 31.08.24 £
Restricted funds				
Lincolnshire Partnership Foundation Trust	40,015	50,000	36,783	53,232
Volunteers – Adult Work	--	7,975	7,975	--
Total Restricted funds	40,015	57,975	44,758	53,232
Unrestricted funds				
General funds	72,888	72,705	100,311	45,282
Total funds	**112,903**	**130,680**	**145,069**	**98,514**

Movement in funds – previous year

	As at 31.08.22 £	Incoming Resources £	Outgoing Resources £	As at 31.08.23 £
Restricted funds				
Lincolnshire Partnership Foundation Trust	27,905	50,000	37,890	40,015
Volunteers – Adult Work	--	9,720	9,720	--
Total Restricted funds	27,905	59,720	47,610	40,015
Unrestricted funds				
General funds	72,678	67,101	66,891	72,888
Total funds	**100,583**	**126,821**	**114,501**	**112,903**

10. Movement in funds (cont'd)

Purpose of restricted funds:
Children's Services for Lincolnshire provides Lincolnshire Centre for Grief and Loss with funding for the provision of one-to-one counselling to 8-19 year olds within the remit of the 'Grief, Loss and Children's Project', additionally to provide training in 'Understanding and Responding to the Grief and Loss Process' key to personnel in schools identified by the Children's Fund to be in areas vulnerable to social exclusion.

The volunteers fund is the donation of time from volunteer counsellors who freely give of their own time to work for the service without payment. Approximately 319 (2023: 486) sessions relating to adults were undertaken by these counsellors, which would have required additional funding of approximately £7,975 (2023: £9,720).

11. Related Party Transactions

As noted in the Trustees report starting on page 1, the Charity is reliant on the continued support of Lincolnshire Co-operative Limited. The Charity has two Trustees who are Directors for Lincolnshire Co-operative Limited, and leases property from a company controlled by Lincolnshire Co-operative Limited, the rent being £27,336 per annum.

During the year, the Charity received £72,500 (2023: £65,506) as a grant from Lincolnshire Co-operative Limited.

Expenditure paid on behalf of the Charity by Lincolnshire Co-operative Society was £138,688 (2023: £113,259).

Amounts owed to Lincolnshire Co-operative Limited are included in creditors and detailed in Note 8 of these accounts.

LINCOLNSHIRE CENTRE FOR GRIEF AND LOSS

England & Wales - Charity number 1100421

Accounts

LINCOLNSHIRE CENTRE FOR GRIEF AND LOSS
(A Company Limited by Guarantee)

Report and Financial Statements

For the year ended 31 August 2023

CHARITY NUMBER : 1100421

COMPANY NUMBER : 04558811

LINCOLNSHIRE CENTRE FOR GRIEF AND LOSS

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Lincolnshire Centre for Grief and Loss

Report of the Trustees
for the year ended 31 August 2023

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 2023.

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).

Reference and Administrative Details

Charity Name:	Lincolnshire Centre for Grief and Loss ("LCGL")
Charity Registration:	1100421
Company Registration:	04558811
Registered Office:	Stanley Bett House 15-23 Tentercroft Street Lincoln LN5 7DB
Operation Address:	Unit 5, 19 Carlton Mews Lincoln LN2 4FJ
Company Secretary:	Mr R Allen (appointed 03.01.23) Mr M Borrill (appointed 01.04.22, resigned 30.01.23)
Bank:	National Westminster Bank plc 225 High St Lincoln LN2 1AZ
Auditors:	Wright Vigar 15 Newland Lincoln LN1 1XG
Solicitors:	Andrew & Co St Swithin's Court 1 Flavian Rd Nettleham Rd Lincoln LN2 4GR

The following people were Trustees of the Charity during the year and up to the date of signing:

Mr D Dernley (resigned 05.01.24)
Mrs Claudia Nel
Mrs B Hutchinson (Chairman)
Mr D Cowell (appointed 05.09.22)
Mrs J Romney (appointed 05.09.22)
Mr A Farquhar (resigned 05.09.22)

Lincolnshire Centre for Grief and Loss

Report of the Trustees (Cont'd)
for the year ended 31 August 2023

Structure, Governance and Management
The organisation is a charitable company, limited by guarantee, incorporated on 10 October 2002 and registered as a charity on 30 October 2003. It is governed by a Memorandum and Articles of Association which were last amended on 22 August 2003.

Recruitment and Appointment of Trustees
Trustees are recruited from the local community, a further two Trustee appointments to the Board were made early in this financial year and approved by the other Trustees. The minimum requirement for the number of Trustees is 3.

Induction and Training of Trustees
The Secretary, appointed on 3rd January 2023 and the two new Trustees, appointed 5th September 2022 are all experienced in their respective roles as Secretary and Trustees by their involvement in other organisations, although an informal induction into the workings, and the key risk and assurance factors of the Charity was undertaken at the time of their respective appointments. The new Trustee candidate under consideration is not believed to be experienced in Trustee and governance matters, and so a more in-depth induction and director training will be arranged.

Organisational Structure
The Charity is run by the Trustee Board, which is responsible for setting the objectives, as well as overseeing the correct implementation of the policies and procedures of the Charity. The Trustees are responsible for the management and control of the Charity and ensure that it satisfies its contractual and legal obligations.

The Trustee Board meets approximately every three months, but the frequency is increased when issues arise.

The day to day running of the Charity is delegated to the Management Committee which during the year comprised:

Mr D. Dernley (Trustee)
Mrs L. Durward (Counsellor Representative)
Mr J. Cargill (Counsellor Representative)
Mr N Daniels (Finance Representative)
Mrs H. Wilson (Centre Administrator)

The Board of Trustees continues to govern the activities of the Charity in collaboration with the Management Committee. The Board and Management acknowledge that its greatest challenge is the securing of funding to continue delivering its highly valued counselling service (henceforth referred to simply as service), and various activities are planned for the coming year including training courses and school visits to improve the organisation's appeal to potential funders.

No Trustees received remuneration or directly benefitted from the company's charitable activities.

Objectives and Activities for the public benefit

During the year the Charity operated services within the remit of its core business and overall aims per the governing document for the benefit of the community of Lincolnshire (the area of benefit). The objectives are to "to relieve the mental and physical stress and distress of persons suffering bereavement or loss, by the provision of counselling and support for such persons". These objectives are achieved by the following activities:

1. To provide therapeutic counselling to children, adolescents and adults who reside within the communities of Lincolnshire who are experiencing unmanageable symptoms of grief and loss following a significant life event.

2. To provide training to the statutory, voluntary and private sectors engaged in direct care within the communities of Lincolnshire in "Understanding and Responding to the Grief and Loss Process" and associated issues.

Ensuring our work delivers our aims

The activities of the organisation are reviewed each year to ensure they meet the aims and objectives set out above. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing existing and planning future activities to ensure these contribute to the overall aims and objectives set.

How our activities deliver public benefit

The main activities of the Charity are described below. All the charitable activities focus on either providing help to people facing significant problems in their lives or educating agencies and individuals on how to help those suffering from a significant loss in their lives. They are undertaken specifically to provide public benefit through improving the lives of those helped, their families and the wider community. The Board of Trustees ensure that they continue to carry out the charity's aims for the public benefit and confirm they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance as published by the Commission.

Counselling Services

LCGL continues to provide an effective and highly valued counselling and training service to both adults, and children and young people during the year, who have been referred from a variety of agencies including schools, GPs and Health Workers, and Lincolnshire Co-operative Limited Funeral Services. The clinical team comprises 12 counsellors of which 2 also undertake clinical supervision duties, and two of those supervisors are also Safeguarding Officers. 1 counsellor left during the year to seek alternative employment. Meanwhile the organisation is currently seeking applications for replacement trainees and are in the process of recruiting for a new Children's Counsellor

The adult support group 'Support for All' continues to be a valued aspect of the LCGL service provision and is regularly attended by around eight service users.

Counselling Services (cont'd)

Feedback from those who have accessed and used the service and those who have referred users to the service continues to be extremely positive and includes reports of users' emotional wellbeing improving significantly as a result.

The website is still a successful medium for people to gain access to our referral forms and represents a professional and informative resource for existing and potential users of the service as well as prospective team members.

Training Courses

During the year the counselling team have undertaken CPD development courses, including Making Sense of Autism, Safeguarding workshop and Raising Awareness in Gender and Sexuality

Volunteers

It is recorded that the Board and Management of LCGL are extremely grateful to the volunteer counsellors who freely give of their own time to work for the Charity without payment. Approximately 486 (2022: 402) sessions relating to adults were undertaken by these counsellors, which would have required additional funding of approximately £9,720 (2022: £8,040).

The Board of Trustees wish to acknowledge the input of the management, staff and counselling team throughout the year maintaining the excellent reputation of the service in the eyes of all its stakeholders.

The Board is grateful to and remains indebted to Lincolnshire Co-operative Limited for its continued support in terms of finance and management expertise.

Risk Review

The Trustees recognise that any major risks to which the Charity is exposed need to be kept under review.

A review of the business continuity plan has taken place which now provides for a greater degree of resilience in the event of widespread illness within the team.

Principal income streams continue to be limited to Lincolnshire Co-operative Ltd and Lincolnshire Partnership Foundation Trust and loss of either or both represents the most significant risk to the organisation.

Financial Review
This year has seen a net increase of resources amounting to £12,320 (2022: £8,387). This is mainly in relation to the loss of a counsellor in unrestricted funding. The Board recognises that funding from Lincolnshire Co-operative Ltd is not guaranteed, and other sources of funding continue to be sought.

Future Plans
Lincolnshire Co-operative Ltd has pledged support for the service until at least August 2024. The charity continues to consider the appointment or engagement of a professional fundraiser to explore potential funding opportunities.

LCGL has been successful with its provision of online and telephone counselling and as an aid to mitigating the difficulty in recruiting counsellors in certain geographic areas of the county, it intends making these methods of delivering the service a permanent option for users.

A successful relationship has been established with LPFT as sponsors of the Children and Young People's work which will increase the likelihood of a longer-term funding of this highly valued and much needed work.

There are plans of holding teacher training events for both Primary and Secondary school staff in the first quarter of the new year with dates currently being discussed.

Going Concern
The financial statements have been prepared on a going concern basis which the Trustees believe to be appropriate for the following reasons. The Trustees have considered the future income of the charitable company and its ability to continue as a going concern and have prepared profit and cash flow forecasts into the future. Lincolnshire Co-operative Limited has provided the charitable company with an undertaking that for the foreseeable future it will continue to make available such funds as are needed by the charitable company.

This should enable the charitable company to continue in operational existence for the immediate future by meeting its liabilities as they fall due for payment. As with any charitable company placing reliance on other entities for financial support, the Trustees acknowledge that there can be no certainty that this support will continue although, at the date of approval of these financial statements, they have no reason to believe that it will not do so.

Reserves Policy
The Trustees do not envisage an accumulation of reserves other than to allow for the timing between receiving certain restricted funds and the related expenditure, thus three months operating costs.

The general overheads of the Charity are approximately £35,000 (2022: £33,000) per year and these are covered from funding provided by Lincolnshire Co-operative Limited, and any outstanding liabilities in the event of closure would be met from this funding thus the organisation does not need to hold a high level of reserves.

At the year end unrestricted funds were increased by £210 (2022: £13,515). The increase on restricted reserves amounted to £12,110 (2022: £5,128), all of which relates to monies received from the main Children's Fund Project. These amounts are expected to be fully utilised during the next 12 months with the appointment of another counsellor, an increase to the hourly pay paid and further counsellor training. Sufficient funds are held to meet the obligations of the service as they currently stand.

Investment Policy
At present the Charity, only having very low reserves, requires investments to be held in readily accessible accounts. This policy is to be held under review.

Disclosure of information to auditors
The Trustees who held office at the date of approval of this Trustees' report confirm that, so far as they are each aware, there is no relevant audit information of which the Charity's auditors are unaware; and each Trustee has taken all the steps that they ought to have taken and to establish that the Company's auditors are aware of that information.

Auditors
Pursuant to Section 487 of the Companies Act 2006, the auditors will be deemed to be reappointed, and therefore Wright Vigar will continue in office.

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' REPORT AND THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

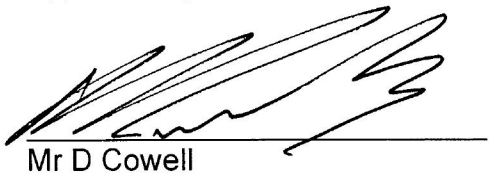
Company law requires the Trustees to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice) including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- assess the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets and to prevent and detect fraud and other irregularities.

Approved by the Trustees on 21 March 2024 and signed on their behalf by:



Mr D Cowell

INDEPENDENT AUDITOR's REPORT TO THE MEMBERS of LINCOLNSHIRE CENTRE FOR GRIEF AND LOSS LIMITED

Opinion

We have audited the financial statements of Lincolnshire Centre for Grief and Loss ("the charitable company") for the year ended 31 August 2023 which comprise the Statement of Financial Activities, Balance sheet and related notes, including the accounting policies in note 1. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a

material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Board's responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed under the Companies Act 2006 and report in accordance with this.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably

be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our work is performed to include an assessment of the susceptibility of the entity's financial statements to material misstatement, including the risk of fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We plan our work to gain an understanding of the significant laws and regulations that are of significance to the entity and the sector in which they operate. We perform our work to ensure that the entity is complying with its legal and regulatory framework.
- We obtained an understanding of how the company is complying with those legal and regulatory frameworks by making inquiries to the management and people charged with governance.

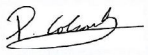
We assessed the susceptibility of the Company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

- Substantive procedures performed in accordance with the ISAs (UK).
- Challenging assumptions and judgments made by management in its significant accounting estimates.
- Identifying and testing journal entries, in particular material journal entries and an assessment of year end journals.
- Assessing the extent of compliance with the relevant laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and its Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Colcomb (Senior Statutory Auditor)

For and on behalf of Wright Vigar Limited

Statutory Auditors, Chartered Accountants and Business Advisors

15 Newland,

Lincoln

LN1 1XG

21 March 2024

Lincolnshire Centre for Grief and Loss

Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 August 2023

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income from:					
Donations	2	67,101	9,720	76,821	82,379
Charitable activities	3	--	50,000	50,000	42,595
Total income		**67,101**	**59,720**	**126,821**	**124,974**
Expenditure on:					
Counselling activities		66,846	47,475	114,321	116,132
Training activities		45	135	180	455
Total expenditure	4	**66,891**	**47,610**	**114,501**	**116,587**
Net income		**210**	**12,110**	**12,320**	**8,387**
Funds brought forward at 31st August 2022		**72,678**	**27,905**	**100,583**	**92,196**
Funds carried forward at 31 August 2023		**72,888**	**40,015**	**112,903**	**100,583**

There were no other recognised gains or losses for the year except for the net movement in funds for the year disclosed above. Income and expenditure all relate to continuing operations and activities. The Charity had no endowment funds at any time during the year.

The notes on pages 13 to 21 form part of these financial statements.

Charity Registration: 1100421

Company Registration: 04558811

Lincolnshire Centre for Grief and Loss

Balance Sheet as at 31 August 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible Assets	6	750	1,133
Current Assets			
Debtors	7	133,511	182,195
Cash at Bank and in hand		64,349	63,634
		197,860	245,829
Liabilities			
Creditors: Amounts falling due within one year	8	(85,707)	(146,379)
Net current assets		112,153	99,450
Net assets		**112,903**	**100,583**
The funds of the charity:			
Restricted funds		40,015	27,905
Unrestricted income funds		72,888	72,678
Total charity funds	9	**112,903**	**100,583**

The financial statements on pages 11 to 21 were approved by the Trustees on 21 March 2024 and signed on their behalf by:

Mr D Cowell

Lincolnshire Centre for Grief and Loss (Company Number 04558811), Charity Number 1100421

The notes on pages 13 to 21 form part of the financial statements.

Lincolnshire Centre for Grief and Loss
Notes to the Financial Statements

1. Accounting policies

Company Status
The Charity is a company limited by guarantee. The members of the Charity and Company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The financial statements are filed annually with the Charities Commission and at Companies House.

Basis of Preparation
The financial statements have been prepared in accordance with 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Lincolnshire Centre for Grief and Loss meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The presentational currency of these financial statements is sterling.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements. The financial statements are filed annually with the Registrar of Companies.

Under FRS 102, the company is exempt from the requirement to prepare a cash flow statement on the grounds of its size.

1. Accounting policies (cont'd)

Going Concern

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.

The business model of the charity is such that its charitable activities are limited to those which it has sufficient funds to support from the excess of funding received over the costs of administering the charity. The charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in note 4.

The Trustees have reviewed the cash flow forecasts for a period of 12 months from the date of approval of these financial statements which indicate that the charity will have sufficient funds to meet its liabilities as they fall due for that period. The Trustees have also considered the ongoing impacts from the current economic challenges on the effect on cash flow forecasts, and consider that as a result of its operating model explained above, even if no further funding is received in the 12 month period, the charity has sufficient cash reserves to pay all committed costs.

Consequently, the Trustees are confident that the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements.

Incoming Resources

Grants and other income are accounted for in the statement of financial activities in accordance with SORP (FRS 102). Donations received by the charity are accounted for when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Administrative recharges paid by the Lincolnshire Co-operative are recognised in income and expenditure when the costs are incurred. Donated services are recognised in income and expenditure when the services are provided and are valued using expected rates that would be charged by counsellors for the sessions.

Resources Expended

Amounts expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. The expenditure incurred in undertaking the activities of the Charity are allocated and apportioned to the restricted funds only as appropriate and as authorised by the funder. All other costs are allocated to the unrestricted fund.

Funds

Unrestricted funds are applicable for use in the day to day operations of the Charity. Restricted funds represent those amounts donated to the charity and available for the specific purposes set out in note 10.

1. Accounting policies (cont'd)

Fixed Assets and Depreciation

Fixed assets are stated at their acquisition cost and are depreciated over their expected useful lives to their estimated residual values by equal instalments on the following minimum rates:

Fixtures and fittings	5-25% pa

Assets leased to the Company

Operating lease rentals are charged to the accounts on a straight line basis over the period of the lease.

Taxation

LCGL as a registered charity is exempt from taxation on its income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to this charitable objective. No tax charge has arisen in the year. LCGL is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. Voluntary income

	Unrestricted	Restricted	Total 2023
	£	£	£
Donations from individuals	1,595	--	1,595
Grant : Lincolnshire Co-operative Ltd	65,506	--	65,506
Donated services	--	9,720	9,720
	67,101	**9,720**	**76,821**

Voluntary income previous year

	Unrestricted	Restricted	Total 2022
	£	£	£
Donations from individuals	2,345	--	2,345
Grant : Lincolnshire Co-operative Ltd	71,994	--	71,994
Donated services	--	8,040	8,040
	74,339	**8,040**	**82,379**

3. Incoming resources from charitable activities

	Unrestricted	Restricted	Total 2023
Grants	£	£	£
Lincolnshire Partnership Foundation Trust	--	50,000	50,000
	--	**50,000**	**50,000**
Other			
Income from Training Courses	--	--	--
	--	**50,000**	**50,000**

Incoming resources from charitable activities previous year

	Unrestricted	Restricted	Total 2022
Grants	£	£	£
Children's Services, Lincolnshire	--	41,995	41,995
	--	**41,995**	**41,995**
Other			
Income from Training Courses	600	--	600
	600	**41,995**	**42,595**

No fund raising activities or prize draws were held during the year.

4. Expenditure:

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Charitable Activities				
Expenditure				
Direct Costs				
Counselling Activities				
Counselling fees	--	36,170	36,170	44,465
Supervision	580	2,965	3,545	3,094
Travelling	--	2,613	2,613	3,530
Sub Total – Counselling	580	41,748	42,328	51,089
Training Activities				
Training delivery	--	135	135	455
Sub Total – Training	--	135	135	455
Total Direct Costs	**580**	**41,883**	**42,463**	**51,544**
Support Costs				
Counselling Activities				
Support & Co-ordination	1,818	3,198	5,016	6,736
Employee Costs	15,850	2,000	17,850	17,024
Publicity and Recruitment	48	35	83	82
Office costs	1,187	128	1,315	1,967
Property lease	27,160	--	27,160	25,991
Rates and insurance	2,796	--	2,796	2,644
Telephone and utilities	4,226	--	4,226	2,322
Other premises costs	6,905	163	7,068	2,527
Depreciation	383	--	383	383
Sundry expenditure	417	--	417	289
Subscriptions	285	--	285	275
Legal and Professional Fees	991	203	1,194	309
Audit	4,200	--	4,200	4,494
Sub Total – Counselling	**66,266**	**5,727**	**71,993**	**65,043**
Training Activities				
Office costs	45	--	45	--
Sub Total – Training	45	--	45	--
Total Support Costs	**66,891**	**47,610**	**114,501**	**116,587**
Charitable Activities Costs				
Counselling Activities	66,846	47,475	114,321	116,132
Training Activities	45	135	180	455
Total Charitable Activities Costs	**66,891**	**47,610**	**114,501**	**116,587**

4. Expenditure (cont'd)

Expenditure in previous year

	Unrestricted	Restricted	Total 2022
Charitable Activities Expenditure	£	£	£
Total Direct Costs	1,590	49,499	51,089
Training Activities	200	255	455
Total Support Costs	59,634	5,409	65,043
Total Charitable Activities Costs			
Total expenditure	**61,424**	**55,163**	**116,587**

The auditor's remuneration is £4,200 (2022: £4,494) shown in unrestricted expenditure.

5. Staff Costs

	2023	2022
	£	£
Salary Cost	17,850	17,024
National Insurance	--	--
	17,850	**17,024**

The average number of people employed during the year was 1 (2022: 1). There are no higher paid employees.

The Trustees have received no expenses during the period and neither Trustee nor any person connected with them has received any remuneration.

6. Tangible Fixed Assets

	Fixture & Fittings Total 2023	Total 2022
Cost	£	£
As at 31 August 2022	6,651	6,651
Additions	--	--
Disposals	--	--
As at 31 August 2023	**6,651**	**6,651**
Depreciation		
Accumulated depreciation as at 31 August 2022	5,518	5,135
Charge for the year	383	383
Eliminated on disposal	--	--
Accumulated depreciation as at 31 August 2023	**5,901**	**5,518**
Net book value at 31 August 2023	**750**	**1,133**
Net book value at 31 August 2022	1,133	1,516

7. Debtors

	2023	2022
	£	£
Amounts owed by Lincolnshire Co-operative Limited	--	36,867
Prepayments and accrued income	133,511	145,328
	133,511	**182,195**

8. Creditors amounts falling due within one year

	2023	2022
	£	£
Amounts owed to Lincolnshire Co-operative Limited	6,392	--
Accruals	79,315	146,379
	85,707	**146,379**

9. Analysis of net assets between funds

	General Funds	Restricted Funds	Total Funds 2023
	£	£	£
Total assets	158,595	40,015	198,610
Current liabilities	(85,707)	--	(85,707)
	72,888	**40,015**	**112,903**

9. Analysis of net assets between funds (cont'd)

Analysis of net assets between funds – previous year

	General Funds	Restricted Funds	Total Funds 2022
	£	£	£
Total assets	76,557	27,905	104,462
Current liabilities	(3,879)	--	(3,879)
	72,678	**27,905**	**100,583**

10. Movement in funds

	As at 31.08.22 £	Incoming Resources £	Outgoing Resources £	As at 31.08.23 £
Restricted funds				
Lincolnshire Partnership Foundation Trust	27,905	50,000	37,890	40,015
Volunteers – Adult Work	--	9,720	9,720	--
Total Restricted funds	27,905	59,720	47,610	40,015
Unrestricted funds				
General funds	72,678	67,101	66,891	72,888
Total funds	**100,583**	**126,821**	**114,501**	**112,903**

Movement in funds – previous year

	As at 31.08.21 £	Incoming Resources £	Outgoing Resources £	As at 31.08.22 £
Restricted funds				
Children's Services Lincolnshire	33,033	41,995	47,123	27,905
Volunteers – Adult Work	--	8,040	8,040	--
Total Restricted funds	33,033	50,035	55,163	27,905
Unrestricted funds				
General funds	59,163	74,939	61,424	72,678
Total funds	**92,196**	**124,974**	**116,587**	**100,583**

10. Movement in funds (cont'd)

Purpose of restricted funds:
Children's Services for Lincolnshire provides Lincolnshire Centre for Grief and Loss with funding for the provision of one-to-one counselling to 8-16 year olds within the remit of the 'Grief, Loss and Children's Project', additionally to provide training in 'Understanding and Responding to the Grief and Loss Process' key to personnel in schools identified by the Children's Fund to be in areas vulnerable to social exclusion.

The volunteers fund is the donation of time from volunteer counsellors who freely give of their own time to work for the service without payment. Approximately 486 (2022: 402) sessions relating to adults were undertaken by these counsellors, which would have required additional funding of approximately £9,720 (2022: £8,040).

11. Related Party Transactions

As noted in the Trustees report starting on page 1, the Charity is reliant on the continued support of Lincolnshire Co-operative Limited. The Charity has two Trustees who are Directors for Lincolnshire Co-operative Limited, and leases property from a company controlled by Lincolnshire Co-operative Limited, the rent being £27,160 per annum.

During the year, the Charity received £65,506 (2022: £67,500) as a grant from Lincolnshire Co-operative Limited.

Expenditure paid on behalf of the Charity by Lincolnshire Co-operative Society was £113,259 (2022: £102,492).

Amounts owed to Lincolnshire Co-operative Limited are included in creditors and detailed in Note 8 of these accounts.

12. Guarantees and other financial commitments

There were no capital commitments at the year end.

LINCOLNSHIRE CENTRE FOR GRIEF AND LOSS

England & Wales - Charity number 1100421

Accounts

LINCOLNSHIRE CENTRE FOR GRIEF AND LOSS
(A Company Limited by Guarantee)

Report and Financial Statements

For the year ended 31 August 2022

CHARITY NUMBER : 1100421

COMPANY NUMBER : 04558811

LINCOLNSHIRE CENTRE FOR GRIEF AND LOSS

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Lincolnshire Centre for Grief and Loss

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).

Reference and Administrative Details

Charity Name:	Lincolnshire Centre for Grief and Loss ("LCGL")
Charity Registration:	1100421
Company Registration:	04558811
Registered Office:	Stanley Bett House 15-23 Tentercroft Street Lincoln LN5 7DB
Operation Address:	Unit 5, 19 Carlton Mews Lincoln LN2 4FJ
Company Secretary:	Mr R Allen (appointed 03.01.23) Mr M Borrill (appointed 01.04.22, resigned 30.01.23) Mr A Holmes (appointed 01.01.22, resigned 01.04.22) Mrs J Powell (resigned 01.01.22)
Bank:	National Westminster Bank plc 225 High St Lincoln LN2 1AZ
Auditors:	Wright Vigar 15 Newland Lincoln Ln1 1XG
Solicitors:	Andrew & Co St Swithin's Court 1 Flavian Rd Nettleham Rd Lincoln LN2 4GR

The following people were Trustees of the Charity during the year and up to the date of signing:

Mr D Dernley
Mrs Claudia Nel
Mrs B Hutchinson (Chairman)
Mr D Cowell (appointed 05.09.22)
Mrs J Romney (appointed 05.09.22)
Mr A Farquhar (resigned 05.09.22)

Report of the Trustees (Cont'd) for the year ended 31 August 2022

Structure, Governance and Management

The organisation is a charitable company, limited by guarantee, incorporated on 10 October 2002 and registered as a charity on 30 October 2003. It is governed by a Memorandum and Articles of Association which were last amended on 22 August 2003.

Recruitment and Appointment of Trustees

Trustees are recruited from the local community, a further Trustee appointment in early 2023 is expected with any elections to the Board being approved by the Trustees. The minimum requirement for the number of Trustees is 3.

Induction and Training of Trustees

The Secretary, appointed on 1st April 2022 and the two new Trustees, appointed 5th September 2022 are all experienced in their respective roles as Secretary and Trustees by their involvement in other organisations, although an informal induction into the workings, and the key risk and assurance factors of the Charity was undertaken at the time of their respective appointments. The new Trustee candidate under consideration is not believed to be experienced in Trustee and governance matters, and so a more in depth induction and director training will be arranged.

Organisational Structure

The Charity is run by the Trustee Board, which is responsible for setting the objectives, as well as overseeing the correct implementation of the policies and procedures of the Charity. The Trustees are responsible for the management and control of the Charity and ensure that it satisfies its contractual and legal obligations.

The Trustee Board meets approximately every three months, but the frequency is increased when issues arise.

The day to day running of the Charity is delegated to the Management Committee which during the year comprised:

Mr D. Dernley (Trustee)
Mrs L. Durward (Counsellor Representative)
Mr J. Cargill (Counsellor Representative)
Ms N Poucher (Finance Representative)
Mrs H. Wilson (Centre Administrator)

The Board of Trustees continues to govern the activities of the Charity in collaboration with the Management Committee. The Board and Management acknowledge that its greatest challenge is the securing of funding to continue delivering its highly valued counselling service (henceforth referred to simply as service), and various activities are planned for the coming year including training courses and school visits to improve the organisation's appeal to potential funders.

No Trustees received remuneration or directly benefitted from the company's charitable activities.

Objectives and Activities for the public benefit
During the year the Charity operated services within the remit of its core business and overall aims per the governing document for the benefit of the community of Lincolnshire (the area of benefit). The objectives are to "to relieve the mental and physical stress and distress of persons suffering bereavement or loss, by the provision of counselling and support for such persons". These objectives are achieved by the following activities:

1. To provide therapeutic counselling to children, adolescents and adults who reside within the communities of Lincolnshire who are experiencing unmanageable symptoms of grief and loss following a significant life event.

2. To provide training to the statutory, voluntary and private sectors engaged in direct care within the communities of Lincolnshire in "Understanding and Responding to the Grief and Loss Process" and associated issues.

Ensuring our work delivers our aims
The activities of the organisation are reviewed each year to ensure they meet the aims and objectives set out above. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing existing and planning future activities to ensure these contribute to the overall aims and objectives set.

How our activities deliver public benefit
The main activities of the Charity are described below. All the charitable activities focus on either providing help to people facing significant problems in their lives or educating agencies and individuals on how to help those suffering from a significant loss in their lives. They are undertaken specifically to provide public benefit through improving the lives of those helped, their families and the wider community. The Board of Trustees ensure that they continue to carry out the charity's aims for the public benefit and confirm they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance as published by the Commission.

Counselling Services
LCGL continues to provide an effective and highly valued counselling and training service to both adults, and children and young people during the year, who have been referred from a variety of agencies including schools, GP's and Health Workers, and Lincolnshire Co-operative Limited Funeral Services. The clinical team comprises 13 counsellors of which 3 also undertake clinical supervision duties, and two of those supervisors are also Safeguarding Officers. The organisation lost 3 counsellors during the year. 2 of the placement counsellors completed their time with the organisation and moved on, and a 3rd counsellor left to seek alternative employment. Meanwhile the organisation is currently seeking applications for replacement trainees.

LCGL was called upon to provide an immediate response to a critical incident in Nottinghamshire which outside the usual area of coverage. Through Lincolnshire Co-op's financial support for the service, a response was provided to children and young people who were impacted.

Counselling Services (cont'd)
The adult support group 'Support for All' continues to be a valued aspect of the LCGL service provision and is regularly attended by around eight service users.

Feedback from those who have accessed and used the service and those who have referred users to the service continues to be extremely positive and includes reports of users' emotional wellbeing improving significantly as a result.

During the year the LCGL website has been overhauled and now represents a much more professional and informative resource for existing and potential users of the service as well as prospective team members. This has since been complemented by presence on social media channels including Facebook and Twitter.

Training Courses
During the year, the counselling team have undertaken CPD development courses covering a range of subjects including Anti-bullying, and Diversity/LGBTQ+. There are plans to reintroduce delivery of training to external organisations to enhance provision of support in schools and the care sector, and to generate much needed revenue for the charity.

Volunteers
It is recorded that the Board and Management of LCGL are extremely grateful to the volunteer counsellors who freely give of their own time to work for the Charity without payment. Approximately 402 (2021: 288) sessions relating to adults were undertaken by these counsellors, which would have required additional funding of approximately £8,040 (2021: £5,760).

The Board of Trustees wish to acknowledge the input of the management, staff and counselling team throughout the year, particularly in the resilient manner they have continued to support service users throughout the pandemic, all of which has continued to maintain the excellent reputation of the service in the eyes of all its stakeholders.

The Board is grateful to and remains indebted to Lincolnshire Co-operative Limited for its continued support in terms of finance and management expertise.

Risk Review
The Trustees recognise that any major risks to which the Charity is exposed need to be kept under review.

A review of the business continuity plan has taken place which now provides for a greater degree of resilience in the event of widespread illness within the team.

Risk Review (cont'd)
Principal income streams continue to be limited to Lincolnshire Co-operative Ltd and Lincolnshire County Council and loss of either or both represents the most significant risk to the organisation.

Financial Review
This year has seen a net increase of resources amounting to £8,387 (2021: £27,462). This is mainly in relation to savings in spending against the unrestricted funding and an increased grant from Lincolnshire Co-operative Ltd, however restricted fund spending has increased. The Board recognises that funding is not guaranteed, and other sources of funding continue to be sought.

Future Plans
Lincolnshire Co-operative Ltd has pledged support for the service until at least 2024. The charity is also considering the appointment or engagement of a professional fundraiser to explore potential funding opportunities.

LCGL has been successful throughout the pandemic period with its provision of video and telephone counselling and as an aid to mitigating the difficulty in recruiting counsellors in certain geographic areas of the county, it intends making these methods of delivering the service a permanent option for users.

It is hoped that a successful relationship will be established with LPFT as sponsors of the Children and Young People's work which will increase the likelihood of a longer-term funding of this highly valued and much needed work.

The reintroduction of attended training events to external agencies is intended to provide additional revenue to support delivery of the service.

Going Concern
The financial statements have been prepared on a going concern basis which the Trustees believe to be appropriate for the following reasons. The Trustees have considered the future income of the charitable company and its ability to continue as a going concern and have prepared profit and cash flow forecasts into the future. Lincolnshire Co-operative Limited has provided the charitable company with an undertaking that for the foreseeable future it will continue to make available such funds as are needed by the charitable company.

This should enable the charitable company to continue in operational existence for the immediate future by meeting its liabilities as they fall due for payment. As with any charitable company placing reliance on other entities for financial support, the Trustees acknowledge that there can be no certainty that this support will continue although, at the date of approval of these financial statements, they have no reason to believe that it will not do so.

Reserves Policy
The Trustees do not envisage an accumulation of reserves other than to allow for the timing between receiving certain restricted funds and the related expenditure, thus three months operating costs.

The general overheads of the Charity are approximately £33,000 (2021: £30,000) per year and these are covered from funding provided by Lincolnshire Co-operative Limited, and any outstanding liabilities in the event of closure would be met from this funding thus the organisation does not need to hold a high level of reserves. At the year end unrestricted funds were increased by £13,515 (2021: £25,330). The decrease on restricted reserves amounted to £5,128 (2021: increase £2,132), all of which relates to monies received from the main Children's Fund Project. These amounts are expected to be fully utilised during the next 12 months. Sufficient funds are held to meet the obligations of the service as they currently stand.

Investment Policy
At present the Charity, only having very low reserves, requires investments to be held in readily accessible accounts. This policy is to be held under review.

Disclosure of information to auditors
The Trustees who held office at the date of approval of this Trustees' report confirm that, so far as they are each aware, there is no relevant audit information of which the Charity's auditors are unaware; and each Trustee has taken all the steps that they ought to have taken and to establish that the Company's auditors are aware of that information.

Auditors
Pursuant to Section 487 of the Companies Act 2006, the auditors will be deemed to be reappointed, and therefore Wright Vigar will continue in office.

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' REPORT AND THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice) including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- assess the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the group and to prevent and detect fraud and other irregularities.

Approved by the Trustees on 6|3|2023 and signed on their behalf by:

B. A. Hutchinson

Mrs B Hutchinson (Chairman)

INDEPENDENT AUDITOR's REPORT TO THE MEMBERS of LINCOLNSHIRE CENTRE FOR GRIEF AND LOSS LIMITED

Opinion

We have audited the financial statements of Lincolnshire Centre for Grief and Loss ("the charitable company") for the year ended 31 August 2022 which comprise the Statement of Financial Activities, Balance sheet and related notes, including the accounting policies in note 1. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a

material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Board's responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed under the Companies Act 2006 and report in accordance with this.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably

be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our work is performed to include an assessment of the susceptibility of the entity's financial statements to material misstatement, including the risk of fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We plan our work to gain an understanding of the significant laws and regulations that are of significance to the entity and the sector in which they operate. We perform our work to ensure that the entity is complying with its legal and regulatory framework.
- We obtained an understanding of how the company is complying with those legal and regulatory frameworks by making inquiries to the management and people charged with governance.

We assessed the susceptibility of the Company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

- Substantive procedures performed in accordance with the ISAs (UK).
- Challenging assumptions and judgments made by management in its significant accounting estimates.
- Identifying and testing journal entries, in particular material journal entries and an assessment of year end journals.
- Assessing the extent of compliance with the relevant laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and its Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Colcomb

Paul Colcomb (Senior Statutory Auditor)

For and on behalf of Wright Vigar Limited

Statutory Auditors, Chartered Accountants and Business Advisors

15 Newland,

Lincoln

LN1 1XG

6 March 2023

Lincolnshire Centre for Grief and Loss

Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 August 2022

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income from:					
Donations	*2*	74,339	8,040	82,379	75,005
Charitable activities	*3*	600	41,995	42,595	37,500
Total income		**74,939**	**50,035**	**124,974**	**112,505**
Expenditure on:					
Counselling activities		61,224	54,908	116,132	84,603
Training activities		200	255	455	440
Total expenditure	*4*	**61,424**	**55,163**	**116,587**	**85,043**
Net income		**13,515**	**(5,128)**	**8,387**	**27,462**
Funds brought forward at 31st August 2021		**59,163**	**33,033**	**92,196**	**64,734**
Funds carried forward at 31 August 2022		**72,678**	**27,905**	**100,583**	**92,196**

There were no other recognised gains or losses for the year except for the net movement in funds for the year disclosed above. Income and expenditure all relate to continuing operations and activities. The Charity had no endowment funds at any time during the year.

The notes on pages 13 to 21 form part of these financial statements.

Charity Registration: 1100421

Company Registration: 04558811

Lincolnshire Centre for Grief and Loss

Balance Sheet as at 31 August 2022

	Notes	2022	2021
		£	£
Fixed Assets			
Tangible Assets	6	1,133	1,516
Current Assets			
Debtors	7	182,195	2,640
Cash at Bank and in hand		63,634	117,958
		245,829	120,598
Total Assets		**246,962**	**122,114**
Liabilities			
Creditors: Amounts falling due within one year	8	(146,379)	(29,918)
Net current assets		100,583	92,196
Net assets		**100,583**	**92,196**
The funds of the charity:			
Restricted funds		27,905	33,033
Unrestricted income funds		72,678	59,163
Total charity funds	9	**100,583**	**92,196**

The financial statements on pages 11 to 21 were approved by the Trustees on 6/3/2023 ... and signed on their behalf by:

B. A. Hutchinson

Mrs B Hutchinson (Chairman)

Lincolnshire Centre for Grief and Loss (Company Number 04558811), Charity Number 1100421

The notes on pages 13 to 21 form part of the financial statements.

Lincolnshire Centre for Grief and Loss
Notes to the Financial Statements

1. Accounting policies

Company Status
The Charity is a company limited by guarantee. The members of the Charity and Company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The financial statements are filed annually with the Charities Commission and at Companies House.

Basis of Preparation
The financial statements have been prepared in accordance with 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Lincolnshire Centre for Grief and Loss meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The presentational currency of these financial statements is sterling.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements. The financial statements are filed annually with the Registrar of Companies.

Under FRS 102, the company is exempt from the requirement to prepare a cash flow statement on the grounds of its size.

1. Accounting policies (cont'd)

Going Concern

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.
The business model of the charity is such that its charitable activities are limited to those which it has sufficient funds to support from the excess of funding received over the costs of administering the charity. The charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in note 4.
The Trustees have reviewed the cash flow forecasts for a period of *12* months from the date of approval of these financial statements which indicate that the charity will have sufficient funds to meet its liabilities as they fall due for that period. The Trustees have also considered the ongoing impacts from the current economic challenges on the effect on cash flow forecasts, and consider that as a result of its operating model explained above, even if no further funding is received in the 12 month period, the charity has sufficient cash reserves to pay all committed costs.
Consequently, the Trustees are confident that the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements.

Incoming Resources

Grants and other income are accounted for in the statement of financial activities in accordance with SORP (FRS 102). Donations received by the charity are accounted for when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Administrative recharges paid by the Lincolnshire Co-operative are recognised in income and expenditure when the costs are incurred. Donated services are recognised in income and expenditure when the services are provided and are valued using expected rates that would be charged by counsellors for the sessions.

Resources Expended

Amounts expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. The expenditure incurred in undertaking the activities of the Charity are allocated and apportioned to the restricted funds only as appropriate and as authorised by the funder. All other costs are allocated to the unrestricted fund.

Funds

Unrestricted funds are applicable for use in the day to day operations of the Charity. Restricted funds represent those amounts donated to the charity and available for the specific purposes set out in note 10.

1. Accounting policies (cont'd)

Fixed Assets and Depreciation

Fixed assets are stated at their acquisition cost and are depreciated over their expected useful lives to their estimated residual values by equal instalments on the following minimum rates:

Fixtures and fittings	5-25% pa

Assets leased to the Company

Operating lease rentals are charged to the accounts on a straight line basis over the period of the lease.

Taxation

LCGL as a registered charity is exempt from taxation on its income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to this charitable objective. No tax charge has arisen in the year. LCGL is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. Voluntary income

	Unrestricted	Restricted	Total 2022
	£	£	£
Donations from individuals	2,345	--	2,345
Grant : Lincolnshire Co-operative Ltd	71,994	--	71,994
Donated services	--	8,040	8,040
	74,339	**8,040**	**82,379**

Voluntary income previous year

	Unrestricted	Restricted	Total 2021
	£	£	£
Donations from individuals	245	--	245
Grant : Lincolnshire Co-operative Ltd	69,000	--	69,000
Donated services	--	5,760	5,760
	69,245	**5,760**	**75,005**

3. Incoming resources from charitable activities

	Unrestricted	Restricted	Total 2022
Grants	£	£	£
Children's Services, Lincolnshire	--	41,995	41,995
	--	**41,995**	**41,995**
Other			
Income from Training Courses	600	--	600
	600	**41,995**	**42,595**

Incoming resources from charitable activities previous year

	Unrestricted	Restricted	Total 2021
Grants	£	£	£
Children's Services, Lincolnshire	--	37,500	37,500
	--	37,500	37,500
Other			
Income from Training Courses	--	--	--
	--	**37,500**	**37,500**

No fund raising activities or prize draws were held during the year.

4. Expenditure:

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Charitable Activities Expenditure				
Direct Costs				
Counselling Activities				
Counselling fees	675	43,790	44,465	32,175
Supervision	818	2,276	3,094	2,407
Travelling	97	3,433	3,530	1,602
Sub Total – Counselling	1,590	49,499	51,089	36,184
Training Activities				
Training delivery	200	255	455	440
Sub Total – Training	200	255	455	440
Total Direct Costs	**1,790**	**49,754**	**51,544**	**36,624**
Support Costs				
Counselling Activities				
Support & Co-ordination	3,485	3,251	6,736	5,219
Employee Costs	15,124	1,900	17,024	17,394
Publicity and Recruitment	82	--	82	82
Office costs	1,967	--	1,967	951
Property lease	25,991	--	25,991	8,748
Rates and insurance	2,644	--	2,644	2,125
Telephone and utilities	2,322	--	2,322	2,052
Other premises costs	2,527	--	2,527	6,411
Depreciation	383	--	383	468
Sundry expenditure	289	--	289	590
Subscriptions	275	--	275	275
Legal and Professional Fees	51	258	309	104
Audit	4,494	--	4,494	4,000
Sub Total – Counselling	**59,634**	**5,409**	**65,043**	**48,419**
Training Activities				
Office costs	--	--	--	--
Sub Total – Training	--	--	--	--
Total Support Costs	**61,424**	**55,163**	**116,587**	**85,043**
Charitable Activities Costs				
Counselling Activities	61,224	54,908	116,132	84,603
Training Activities	200	255	455	440
Total Charitable Activities Costs	**61,424**	**55,163**	**116,587**	**85,043**

4. Expenditure (cont'd)

Expenditure in previous year

	Unrestricted	Restricted	Total 2021
Charitable Activities Expenditure	£	£	£
Total Direct Costs	269	35,915	36,184
Training Activities	--	440	440
Total Support Costs	43,646	4,773	48,419
Training Activities	--	--	--
Total Charitable Activities Costs			
Total expenditure	**43,915**	**41,128**	**85,043**

The auditor's remuneration is £4,494 (2021: £4,000) and is refunded by Lincolnshire Co-operative Limited. It is shown as unrestricted voluntary income and unrestricted expenditure.

5. Staff Costs

	2022	2021
	£	£
Salary Cost	17,024	17,394
National Insurance	--	--
	17,024	**17,394**

The average number of people employed during the year was 1 (2021: 1). There are no higher paid employees.

The Trustees have received no expenses during the period and neither Trustee nor any person connected with them has received any remuneration.

6. Tangible Fixed Assets

	Fixture & Fittings Total 2022	Total 2021
Cost	£	£
As at 31 August 2021	6,651	6,651
Additions	--	--
Disposals	--	--
As at 31 August 2022	**6,651**	**6,651**
Depreciation		
Accumulated depreciation as at 31 August 2021	5,135	4,667
Charge for the year	383	468
Eliminated on disposal	--	--
Accumulated depreciation as at 31 August 2022	**5,518**	**5,135**
Net book value at 31 August 2022	**1,133**	**1,516**
Net book value at 31 August 2021	1,516	1,984

7. Debtors

	2022	2021
	£	£
Amounts owed by Lincolnshire Co-operative Limited	36,867	--
Prepayments and accrued income	145,328	2,640
	182,195	**2,640**

8. Creditors amounts falling due within one year

	2022	2021
	£	£
Amounts owed to Lincolnshire Co-operative Limited	--	27,928
Accruals	146,379	1,990
	146,379	**29,918**

9. Analysis of net assets between funds

	General Funds	Restricted Funds	Total Funds 2022
	£	£	£
Total assets	76,557	27,905	104,462
Current liabilities	(3,879)	--	(3,879)
	72,678	**27,905**	**100,583**

9. Analysis of net assets between funds (cont'd)

Analysis of net assets between funds – previous year

	General Funds	Restricted Funds	Total Funds 2021
	£	£	£
Total assets	89,081	33,033	122,114
Current liabilities	(29,918)	--	(29,918)
	59,163	**33,033**	**92,196**

10. Movement in funds

	As at 31.08.21 £	Incoming Resources £	Outgoing Resources £	As at 31.08.22 £
Restricted funds				
Children's Services Lincolnshire	33,033	41,995	47,123	27,905
Volunteers – Adult Work	--	8,040	8,040	--
Total Restricted funds	33,033	50,035	55,163	27,905
Unrestricted funds				
General funds	59,163	74,939	61,424	72,678
Total funds	**92,196**	**124,974**	**116,587**	**100,583**

Movement in funds – previous year

	As at 31.08.20 £	Incoming Resources £	Outgoing Resources £	As at 31.08.21 £
Restricted funds				
Children's Services Lincolnshire	30,901	37,500	35,368	33,033
Volunteers – Adult Work	--	5,760	5,760	--
Total Restricted funds	30,901	43,260	41,128	33,033
Unrestricted funds				
General funds	33,833	69,245	43,915	59,163
Total funds	**64,734**	**112,505**	**85,043**	**92,196**

10. Movement in funds (cont'd)

Purpose of restricted funds:
Children's Services for Lincolnshire provides Lincolnshire Centre for Grief and Loss with funding for the provision of one-to-one counselling to 8-16 year olds within the remit of the 'Grief, Loss and Children's Project', additionally to provide training in 'Understanding and Responding to the Grief and Loss Process' key to personnel in schools identified by the Children's Fund to be in areas vulnerable to social exclusion.

The volunteers fund is the donation of time from volunteer counsellors who freely give of their own time to work for the service without payment. Approximately 402 (2021: 288) sessions relating to adults where undertaken by these counsellors, which would have required additional funding of approximately £8,040 (2021: £5,760).

11. Related Party Transactions

As noted in the Trustees report starting on page 1, the Charity is reliant on the continued support of Lincolnshire Co-operative Limited. The Charity has two Trustees who are Directors for Lincolnshire Co-operative Limited, and leases property from a company controlled by Lincolnshire Co-operative Limited, the rent being £25,991 per annum.

During the year, the Charity received £67,500 (2021: £65,000) as a grant from Lincolnshire Co-operative Limited as well as additional refunded audit fee of £4,494 (2021: £4,000), together with administrative and other support.

Expenditure paid on behalf of the Charity by Lincolnshire Co-operative Society was £102,492 (2021: £80,622).

Amounts owed by Lincolnshire Co-operative Limited are included in debtors and detailed in Note 7 of these accounts. This balance will be used in the following financial year as Lincolnshire Co-operative Limited will continue to pay external suppliers and payroll costs on behalf of the Charity as part of their administration support.

12. Guarantees and other financial commitments

There were no capital commitments at the year end.

LINCOLNSHIRE CENTRE FOR GRIEF AND LOSS

England & Wales - Charity number 1100421

Accounts

LINCOLNSHIRE CENTRE FOR GRIEF AND LOSS
(A Company Limited by Guarantee)

Report and Financial Statements

For the year ended 31 August 2021

CHARITY NUMBER : 1100421

COMPANY NUMBER : 04558811

LINCOLNSHIRE CENTRE FOR GRIEF AND LOSS

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Lincolnshire Centre for Grief and Loss

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, submit their annual report and the audited financial statements for the year ended 31 August 2021.

The financial statements have been prepared in accordance with 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 published on 16 July 2014, and the Charities Act 2011 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland updated March 2018.

Reference and Administrative Details

Charity Name:	Lincolnshire Centre for Grief and Loss ("LCGL")
Charity Registration:	1100421
Company Registration:	04558811
Registered Office:	Stanley Bett House 15/23 Tentercroft Street Lincoln LN5 7DB
Operation Address:	Unit 5, 19 Carlton Mews Lincoln LN2 4FJ
Company Secretary:	Mr M Borrill
Bank:	National Westminster Bank plc 225 High St Lincoln LN2 1AZ
Auditors:	Wright Vigar 15 Newland Lincoln Ln1 1XG
Solicitors:	Andrew & Co St Swithin's Court 1 Flavian Rd Nettleham Rd Lincoln LN2 4GR

The following people were Trustees of the Charity during the year and up to the date of signing:

Mr D Dernley
Mr A Farquhar
Mrs Claudia Nel
Mrs B Hutchinson (Chairman)

Structure, Governance and Management
The organisation is a charitable company, limited by guarantee, incorporated on 10 October 2002 and registered as a charity on 30 October 2003. It is governed by a Memorandum and Articles of Association which were last amended on 22 August 2003.

Recruitment and Appointment of Trustees
Trustees are recruited from the local community and the board are currently trying to recruit new Board members with any elections to the Board being approved by the Trustees. The minimum requirement for the number of Trustees is 3.

Induction and Training of Trustees
New Trustees are invited to meet with the company secretary who, using her knowledge as a solicitor, gives an overview of Trustees' duties and responsibilities. This, together with the first formal Trustee meeting, comprises the current induction policy. Some Trustees receive ongoing training through their professional bodies and as a result of other directorships or external appointments.

Organisational Structure
The Charity is run by the Trustee Board, which is responsible for setting the objectives, as well as overseeing the correct implementation of the policies and procedures of the Charity. The Trustees are responsible for the management and control of the Charity and ensure that it satisfies its contractual and legal obligations.

The Trustee Board meets approximately every three months, but the frequency is increased when issues arise.

The day to day running of the Charity is delegated to the Management Committee which during the year comprised:

Mr D. Dernley (Trustee)
Mrs L. Durward (Counsellor Representative)
Mr J. Cargill (Counsellor Representative)
Mrs W. Maxted (Finance Representative)
Mrs H. Wilson (Centre Administrator)

The Board of Trustees continues to govern the activities of the Charity in collaboration with the Management Committee. The Board and Management acknowledge that its greatest challenge is the securing of funding to continue delivering its highly valued counselling service (henceforth referred to simply as service), and various activities are planned for the coming year including training courses and school visits to improve the organisation's appeal to potential funders.

No Trustees received remuneration or directly benefitted from the company's charitable activities.

Objectives and Activities for the public benefit
During the year the Charity operated services within the remit of its core business and overall aims per the governing document for the benefit of the community of Lincolnshire (the area of benefit). The objectives are to "to relieve the mental and physical stress and distress of persons suffering bereavement or loss, by the provision of counselling and support for such persons". These objectives are achieved by the following activities:

1. To provide therapeutic counselling to children, adolescents and adults who reside within the communities of Lincolnshire who are experiencing unmanageable symptoms of grief and loss following a significant life event.

2. To provide training to the statutory, voluntary and private sectors engaged in direct care within the communities of Lincolnshire in "Understanding and Responding to the Grief and Loss Process" and associated issues.

Ensuring our work delivers our aims
The activities of the organisation are reviewed each year to ensure they meet the aims and objectives set out above. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing existing and planning future activities to ensure these contribute to the overall aims and objectives set.

How our activities deliver public benefit
The main activities of the Charity are described below. All the charitable activities focus on either providing help to people facing significant problems in their lives or educating agencies and individuals on how to help those suffering from a significant loss in their lives. They are undertaken specifically to provide public benefit through improving the lives of those helped, their families and the wider community. The Board of Trustees ensure that they continue to carry out the charity's aims for the public benefit and confirm they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance as published by the Commission.

Counselling Services
LCGL continues to provide an effective and highly valued counselling and training service to both adults, and children and young people during the year, who have been referred from a variety of agencies including schools, GP's and Health Workers, and Lincolnshire Co-operative Limited Funeral Services. The clinical team comprises 11 counsellors of which two also undertake clinical supervision duties. Whilst the organisation lost 4 children's counsellors during the year, three replacement counsellors were engaged. In addition, 2 placement counsellors completed their time with the organisation and moved on whilst 3 more joined the service and there is a good degree of interest from other prospective placement counsellors including 3 applications from Lincoln University.

As an ongoing requirement of the grant funding from Lincolnshire County Council, LCGL is required to provide an immediate response to critical incidents where children or young people are impacted. During the year, the service responded to three such incidents including two separate incidents in schools involving the sudden death of a student, and the other for trauma connected to young people observing the collapse and subsequent death of a young person whilst playing football.

Throughout the lockdowns, remote counselling was offered to children, young people and adults in the form of telephone or video counselling. This proved more popular with younger service users than with the adult users. In April 2021 face to face counselling resumed in schools and at the LCGL premises, although remote counselling is still offered to any user who prefers this to face-to-face counselling. Enquiries for adult counselling are increasing and as a result, a short waiting list has developed.

The adult support group 'Support for All' continues to be a valued aspect of the LCGL service provision and is regularly attended by around 8 service users.

Feedback from those who have accessed and used the service and those who have referred users to the service continues to be extremely positive and includes reports of users' emotional wellbeing improving significantly as a result.

During the year the LCGL website has been overhauled and now represents a much more professional and informative resource for existing and potential users of the service as well as prospective team members.

Training Courses
During the year, a number of the counselling team have undertaken their own CPD development courses on-line covering a range of subjects including Safeguarding and Delivery of Remote Counselling. There are plans for an attended 'Anti-bullying Awareness course to be run early in 2022.

Volunteers
It is recorded that the Board and Management of LCGL are extremely grateful to the volunteer counsellors who freely give of their own time to work for the Charity without payment. Approximately 288 (2020: 390) sessions relating to adults were undertaken by these counsellors, which would have required additional funding of approximately £5,760 (2020: £7,800).

The Board of Trustees wish to acknowledge the input of the management, staff and counselling team throughout the year, particularly in the resilient manner they have continued to support service users throughout the pandemic, all of which has continued to maintain the excellent reputation of the service in the eyes of all its stakeholders.

The Board is grateful to and remains indebted to Lincolnshire Co-operative Limited for its continued support in terms of finance and management expertise.

Risk Review
The Trustees recognise that any major risks to which the Charity is exposed need to be kept under review.

A review of the business continuity plan has taken place which now provides for a greater degree of resilience in the event of widespread illness within the team.

Risk Review (con't)
Principal income streams continue to be limited to Lincolnshire Co-operative Ltd and Lincolnshire County Council and loss of either or both represents the most significant risk to the organisation.

Financial Review
This year has seen a net increase of resources amounting to £27,462 (2020: £33,918). This is mainly in relation to spending against the unrestricted funding brought forward for the Extended Services project and an increased grant from Lincolnshire Co-operative Ltd. The Board recognises that funding is not guaranteed, and other sources of funding continue to be sought.

Future Plans
LCGL continues to monitor the impact of the pandemic in respect of loss of employment, finance and freedom and is responding to the resultant increases in demand on its services. Discussions continue with Lincolnshire Co-op about the role each could play in supporting communities through this.

Options to share use of the centre with other compatible organisations remains an objective, but to date a suitable co-occupant has not been found. Increased rental costs of the premises mean that if the rental burden cannot be lessened by securing a co-occupant, alternative lower cost premises may need to be sought.

The service is seeking indications from Lincolnshire County Council regarding its intentions for continued funding for children's and young people's counselling as confidence in continuation of funding is a significant factor in retention of counsellors.

Going Concern
The financial statements have been prepared on a going concern basis which the Trustees believe to be appropriate for the following reasons. The Trustees have considered the future income of the charitable company and its ability to continue as a going concern and have prepared profit and cash flow forecasts into the future. Lincolnshire Co-operative Limited has provided the charitable company with an undertaking that for the foreseeable future it will continue to make available such funds as are needed by the charitable company.

This should enable the charitable company to continue in operational existence for the immediate future by meeting its liabilities as they fall due for payment. As with any charitable company placing reliance on other entities for financial support, the Trustees acknowledge that there can be no certainty that this support will continue although, at the date of approval of these financial statements, they have no reason to believe that it will not do so.

Reserves Policy
The Trustees do not envisage an accumulation of reserves other than to allow for the timing between receiving certain restricted funds and the related expenditure, thus three months operating costs.

The general overheads of the Charity are approximately £30,000 per year and these are covered from funding provided by Lincolnshire Co-operative Limited, and any outstanding liabilities in the event of closure would be met from this funding thus the organisation does not need to hold a high level of reserves. At the year end unrestricted funds (free reserves) were increased by £25,330 (2020: increase £15,253). The increase on restricted reserves amounted to £2,132 (2020: increase £18,665), all of which relates to monies received from the main Children's Fund Project. These amounts are expected to be fully utilised during the next 12 months. Sufficient funds are held to meet the obligations of the service as they currently stand.

Investment Policy
At present the Charity, only having very low reserves, requires investments to be held in readily accessible accounts. This policy is to be held under review.

Disclosure of information to auditors
The Trustees who held office at the date of approval of this Trustees' report confirm that, so far as they are each aware, there is no relevant audit information of which the Charity's auditors are unaware; and each Trustee has taken all the steps that they ought to have taken and to establish that the Company's auditors are aware of that information.

Auditors
Pursuant to Section 487 of the Companies Act 2006, the auditors will be deemed to be reappointed, and therefore Wright Vigar will continue in office.

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' REPORT AND THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice) including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- assess the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the group and to prevent and detect fraud and other irregularities.

Approved by the Trustees on 9/5/2022 and signed on their behalf by:

D Dernley (Trustee)

INDEPENDENT AUDITOR's REPORT TO THE MEMBERS of LINCOLNSHIRE CENTRE FOR GRIEF AND LOSS LIMITED

Opinion

We have audited the financial statements of Lincolnshire Centre for Grief and Loss ("the charitable company") for the year ended 31 August 2021 which comprise the Statement of Financial Activities, Balance sheet and related notes, including the accounting policies in note 1. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a

material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees
As explained more fully in the Board's responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed under the Companies Act 2006 and report in accordance with this.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably

be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our work is performed to include an assessment of the susceptibility of the entity's financial statements to material misstatement, including the risk of fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We plan our work to gain an understanding of the significant laws and regulations that are of significance to the entity and the sector in which they operate. We perform our work to ensure that the entity is complying with its legal and regulatory framework.
- We obtained an understanding of how the company is complying with those legal and regulatory frameworks by making inquiries to the management and people charged with governance.

We assessed the susceptibility of the Company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

- Substantive procedures performed in accordance with the ISAs (UK).
- Challenging assumptions and judgments made by management in its significant accounting estimates.
- Identifying and testing journal entries, in particular material journal entries and an assessment of year end journals.
- Assessing the extent of compliance with the relevant laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and its Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Colcomb

Paul Colcomb (Senior Statutory Auditor)
For and on behalf of Wright Vigar Limited
Statutory Auditors, Chartered Accountants and Business Advisors
15 Newland,
Lincoln
LN1 1XG

12 May 2022

Lincolnshire Centre for Grief and Loss

Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 August 2021

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Income from:					
Donations	2	69,245	5,760	75,005	74,535
Charitable activities	3	--	37,500	37,500	52,327
Total income		**69,245**	**43,260**	**112,505**	**126,862**
Expenditure on:					
Counselling activities		43,915	40,688	84,603	90,829
Training activities		--	440	440	2,115
Total expenditure	4	**43,915**	**41,128**	**85,043**	**92,944**
Net income		**25,330**	**2,132**	**27,462**	**33,918**
Reconciliation of funds		**33,833**	**30,901**	**64,734**	**30,816**
Funds carried forward at 31 August 2021		**59,163**	**33,033**	**92,196**	**64,734**

There were no other recognised gains or losses for the year except for the net movement in funds for the year disclosed above. Income and expenditure all relate to continuing operations and activities. The Charity had no endowment funds at any time during the year.

The notes on pages 13 to 21 form part of these financial statements.

Lincolnshire Centre for Grief and Loss

Balance Sheet as at 31 August 2021

	Notes	2021 £	2020 £
Fixed Assets			
Tangible Assets	6	1,516	1,984
Current Assets			
Debtors	7	2,640	860
Cash at Bank and in hand		117,958	80,110
		120,598	80,970
Total Assets		**122,114**	**82,954**
Liabilities			
Creditors: Amounts falling due within one year	8	(29,918)	(18,220)
Net current assets		92,196	64,734
Net assets		**92,196**	**64,734**
The funds of the charity:			
Restricted funds		33,033	30,901
Unrestricted income funds		59,163	33,833
Total charity funds	9	**92,196**	**64,734**

The financial statements on pages 11 to 21 were approved by the Trustees on ....9/5/2022..... and signed on their behalf by:

D Dernley (Trustee)

Lincolnshire Centre for Grief and Loss (Company Number 04558811), Charity Number 1100421

The notes on pages 13 to 21 form part of the financial statements.

Lincolnshire Centre for Grief and Loss
Notes to the Financial Statements

1. Accounting policies

Company Status
The Charity is a company limited by guarantee. The members of the Charity and Company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The financial statements are filed annually with the Charities Commission and at Companies House.

Basis of Preparation
The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Lincolnshire Centre for Grief and Loss meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The presentational currency of these financial statements is sterling.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements. The financial statements are filed annually with the Registrar of Companies.

Under FRS 102, the company is exempt from the requirement to prepare a cash flow statement on the grounds of its size.

1. Accounting policies (cont'd)

Going Concern

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.
The business model of the charity is such that its charitable activities are limited to those which it has sufficient funds to support from the excess of funding received over the costs of administering the charity. The charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in note 4.
The Trustees have reviewed the cash flow forecasts for a period of *12* months from the date of approval of these financial statements which indicate that the charity will have sufficient funds to meet its liabilities as they fall due for that period. The Trustees have also considered the implications of COVID-19 on these cash flow forecasts and consider that as a result of its operating model explained above, even if no further funding is received in the 12 month period, the charity has sufficient cash reserves to pay all committed costs.
Consequently, the Trustees are confident that the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements.

Incoming Resources

Grants and other income are accounted for in the statement of financial activities in accordance with SORP (FRS 102). Donations received by the charity are accounted for when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Administrative recharges paid by the Lincolnshire Co-operative are recognised in income and expenditure when the costs are incurred. Donated services are recognised in income and expenditure when the services are provided and are valued using expected rates that would be charged by counsellors for the sessions.

Resources Expended

Amounts expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. The expenditure incurred in undertaking the activities of the Charity are allocated and apportioned to the restricted funds only as appropriate and as authorised by the funder. All other costs are allocated to the unrestricted fund.

Funds

Unrestricted funds are applicable for use in the day to day operations of the Charity. Restricted funds represent those amounts donated to the charity and available for the specific purposes set out in note 10.

1. Accounting policies (cont'd)

Fixed Assets and Depreciation

Fixed assets are stated at their acquisition cost and are depreciated over their expected useful lives to their estimated residual values by equal instalments on the following minimum rates:

Fixtures and fittings	5-25% pa

Assets leased to the Company

Operating lease rentals are charged to the accounts on a straight line basis over the period of the lease.

Taxation

LCGL as a registered charity is exempt from taxation on its income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to this charitable objective. No tax charge has arisen in the year. LCGL is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. Voluntary income

	Unrestricted	Restricted	Total 2021
	£	£	£
Donations from individuals	245	--	245
Grant : Lincolnshire Co-operative Ltd	69,000	--	69,000
Donated services	--	5,760	5,760
	69,245	5,760	75,005

Voluntary income previous year

	Unrestricted	Restricted	Total 2020
	£	£	£
Donations from individuals	235	--	235
Grant : Lincolnshire Co-operative Ltd	66,500	--	66,500
Donated services	--	7,800	7,800
	66,735	7,800	74,535

3. Incoming resources from charitable activities

	Unrestricted	Restricted	Total 2021
Grants	£	£	£
Children's Services, Lincolnshire	--	37,500	37,500
	--	**37,500**	**37,500**
Other			
Income from Training Courses	--	--	--
	--	**37,500**	**37,500**

No fund raising activities or prize draws were held during the year.

Incoming resources from charitable activities previous year

	Unrestricted	Restricted	Total 2020
Grants	£	£	£
Children's Services, Lincolnshire	--	52,327	52,327
	--	--	--
Other			
Income from Training Courses	--	--	--
	--	**52,327**	**52,327**

4. Expenditure:

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Charitable Activities Expenditure				
Direct Costs				
Counselling Activities				
Counselling fees	--	32,175	32,175	30,280
Supervision	269	2,138	2,407	3,043
Travelling	--	1,602	1,602	2,542
Sub Total – Counselling	269	35,915	36,184	35,865
Training Activities				
Training delivery	--	440	440	2,115
Sub Total – Training	--	440	440	2.115
Total Direct Costs	**269**	**36,355**	**36,624**	**37,980**
Support Costs				
Counselling Activities				
Support & Co-ordination	2,414	2,805	5,219	2,585
Employee Costs	15,594	1,800	17,394	17,282
Publicity and Recruitment	82	--	82	82
Office costs	951	--	951	432
Property lease	8,748	--	8,748	20,230
Rates and insurance	2,125	--	2,125	2,635
Telephone and utilities	2,052	--	2,052	1,449
Other premises costs	6,291	120	6,411	4,146
Depreciation	468	--	468	480
Sundry expenditure	590	--	590	545
Subscriptions	275	--	275	275
Legal and Professional Fees	56	48	104	223
Audit	4,000	--	4,000	4,000
Sub Total – Counselling	43,646	4,773	48,419	54,364
Training Activities				
Office costs	--	--	--	600
Sub Total – Training	--	--	--	600
Total Support Costs	**43,915**	**41,128**	**85,043**	**54,964**
Charitable Activities Costs				
Counselling Activities	43,915	40,688	84,603	90,229
Training Activities	--	440	440	2,715
Total Charitable Activities Costs	**43,915**	**41,128**	**85,043**	**92,944**

4. Expenditure (cont'd)

Expenditure in previous year

	Unrestricted	Restricted	Total 2020
Charitable Activities Expenditure	£	£	£
Total Direct Costs	889	34,976	35,865
Training Activities	--	2,115	2,115
Total Support Costs	50,593	3,771	54,364
Training Activities	--	600	600
Total Charitable Activities Costs			
Total expenditure	**51,482**	**41,462**	**92,944**

The Trustees neither received nor waived any emoluments during the year. The Trustees had no expenses reimbursed.

The auditor's remuneration is £4,000 (2020: £4,000) and is refunded by Lincolnshire Co-operative Limited. It is shown as unrestricted voluntary income and unrestricted expenditure.

5. Staff Costs

	2021	2020
	£	£
Salary Cost	17,394	17,282
National Insurance	--	--
	17,394	**17,282**

The average number of people employed during the year was 1 (2020: 1). There are no higher paid employees.

The Trustees have received no expenses during the period and neither Trustee nor any person connected with them has received any remuneration.

6. Tangible Fixed Assets

	Total 2021	Total 2020
Cost	£	£
As at 31 August 2020	6,651	6,651
Additions	--	--
Disposals	--	--
As at 31 August 2021	**6,651**	**6,651**
Depreciation		
Accumulated depreciation as at 31 August 2020	4,667	4,187
Charge for the year	468	480
Eliminated on disposal	--	--
Accumulated depreciation as at 31 August 2021	**1,516**	**2,476**
Net book value at 31 August 2021	**1,516**	**1,984**
Net book value at 31 August 2020	1,984	2,464

7. Debtors

	2021	2020
	£	£
Prepayments and accrued income	2,640	860

8. Creditors amounts falling due within one year

	2021	2020
	£	£
Amounts owed to Lincolnshire Co-operative Limited	27,928	12,550
Accruals	1,990	5,670
	29,918	**18,220**

9. Analysis of net assets between funds

	General Funds	Restricted Funds	Total Funds 2021
	£	£	£
Total assets	89,081	33,033	122,114
Current liabilities	(29,918)	--	(29,918)
	59,163	**33,033**	**92,196**

9. Analysis of net assets between funds (cont'd)

Analysis of net assets between funds – previous year

	General Funds	Restricted Funds	Total Funds 2019
	£	£	£
Current assets	52,053	30,901	82,954
Current liabilities	(18,220)	--	(18,220)
	33,833	**30,901**	**64,734**

10. Movement in funds

	As at 31.08.20 £	Incoming Resources £	Outgoing Resources £	As at 31.08.21 £
Restricted funds				
Children's Services	30,901	37,500	35,368	33,033
Lincolnshire Volunteers – Adult Work	--	5,760	5,760	--
Total Restricted funds	30,901	43,260	41,128	33,033
Unrestricted funds				
General funds	33,833	69,245	43,915	59,163
Total funds	**64,734**	**112,505**	**85,043**	**92,196**

Movement in funds – previous year

	As at 31.08.19 £	Incoming Resources £	Outgoing Resources £	As at 31.08.20 £
Restricted funds				
Children's Services	12,236	52,327	33,662	30,901
Lincolnshire Volunteers – Adult Work	--	14,000	14,000	--
Total Restricted funds	12,236	60,127	41,462	30,901
Unrestricted funds				
General funds	18,580	66,735	51,482	33,833
Total funds	**30,816**	**126,862**	**92,944**	**64,734**

Purpose of restricted funds:
Children's Services for Lincolnshire provides Lincolnshire Centre for Grief and Loss with funding for the provision of one-to-one counselling to 8-16 year olds within the remit of the 'Grief, Loss and Children's Project', additionally to provide training in 'Understanding and Responding to the Grief and Loss Process' key to personnel in schools identified by the Children's Fund to be in areas vulnerable to social exclusion.

The volunteers fund is the donation of time from volunteer counsellors who freely give of their own time to work for the service without payment. Approximately 288 (2020: 390) sessions relating to adults where undertaken by these counsellors, which would have required additional funding of approximately £5,760 (2020: £7,800).

11. Related Party Transactions

As noted in the Trustees report starting on page 1, the Charity is reliant on the continued support of Lincolnshire Co-operative Limited. The Charity has two Trustees who are Directors for Lincolnshire Co-operative Limited, and leases property from a company controlled by Lincolnshire Co-operative Limited, the rent being £8,748 per annum.

During the year, the Charity received £65,000 (2020: £66,500) in grants from Lincolnshire Co-operative Limited (including the refunded audit fee of £4,000 (2020: £4,000), together with administrative and other support.

Expenditure paid on behalf of the Charity by Lincolnshire Co-operative Society was £80,622 (2020: £74,888).

Amounts owed to Lincolnshire Co-operative Limited are included in creditors and detailed in Note 8 of these accounts.

12. Guarantees and other financial commitments

There were no capital commitments at the year end.

LINCOLNSHIRE CENTRE FOR GRIEF AND LOSS

England & Wales - Charity number 1100421

Accounts

LINCOLNSHIRE CENTRE FOR GRIEF AND LOSS
(A Company Limited by Guarantee)

Report and Financial Statements

For the year ended 31 August 2020

CHARITY NUMBER : 1100421

COMPANY NUMBER : 04558811

LINCOLNSHIRE CENTRE FOR GRIEF AND LOSS

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Lincolnshire Centre for Grief and Loss

Report of the Trustees
for the year ended 31 August 2020

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act 2006, submit their annual report and the audited financial statements for the year ended 31 August 2020.

The financial statements have been prepared in accordance with 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 published on 16 July 2014, and the Charities Act 2011 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland updated March 2018.

Reference and Administrative Details

Charity Name:	Lincolnshire Centre for Grief and Loss ("LCGL")
Charity Registration:	1100421
Company Registration:	04558811
Registered Office:	Stanley Bett House 15/23 Tentercroft Street Lincoln LN5 7DB
Operation Address:	Unit 5, 19 Carlton Mews Lincoln LN2 4FJ
Company Secretary:	Ms. J. Powell
Bank:	National Westminster Bank plc 225 High St Lincoln LN2 1AZ
Auditors:	KPMG LLP 1 St Peter's Square Manchester M2 3AE
Solicitors:	Andrew & Co St Swithin's Court 1 Flavian Rd Nettleham Rd Lincoln LN2 4GR

The following people were Trustees of the Charity during the year and up to the date of signing:

Mr D Dernley
Mr A Farquhar
Mrs Claudia Nel
Mrs B Hutchinson (Chairman)

Structure, Governance and Management
The organisation is a charitable company, limited by guarantee, incorporated on 10 October 2002 and registered as a charity on 30 October 2003. It is governed by a Memorandum and Articles of Association which were last amended on 22 August 2003.

Recruitment and Appointment of Trustees
Trustees are recruited from the local community and the board are currently trying to recruit new Board members with any elections to the Board being approved by the Trustees. The minimum requirement for the number of Trustees is 3.

Induction and Training of Trustees
New Trustees are invited to meet with the company secretary who, using her knowledge as a solicitor, gives an overview of Trustees' duties and responsibilities. This, together with the first formal Trustee meeting, comprises the current induction policy. Some Trustees receive ongoing training through their professional bodies and as a result of other directorships or external appointments.

Organisational Structure
The Charity is run by the Trustee Board, which is responsible for setting the objectives, as well as overseeing the correct implementation of the policies and procedures of the Charity. The Trustees are responsible for the management and control of the Charity and ensure that it satisfies its contractual and legal obligations.

The Trustee Board meets approximately every three months, but the frequency is increased when issues arise.

The day to day running of the Charity is delegated to the Management Committee which during the year comprised:

Mr D. Dernley (Trustee)
Mrs B. Woods (Counsellor Representative)
Mr A. Cox (Counsellor Representative)
Mrs W. Maxted (Finance Representative)
Mrs H. Wilson (Centre Administrator)

The Board of Trustees continues to govern the activities of the Charity in collaboration with the Management Committee. The Board and Management acknowledge that its greatest challenge is the securing of funding to continue delivering its highly valued counselling service (henceforth referred to simply as service), and various activities are planned for the coming year including training courses and school visits to improve the organisation's appeal to potential funders.

No Trustees received remuneration or directly benefitted from the company's charitable activities.

Objectives and Activities for the public benefit
During the year the Charity operated services within the remit of its core business and overall aims for the benefit of the community of Lincolnshire (the area of benefit), namely:

1. To provide therapeutic counselling to children, adolescents and adults who reside within the communities of Lincolnshire who are experiencing unmanageable symptoms of grief and loss following a significant life event.

2. To provide training to the statutory, voluntary and private sectors engaged in direct care within the communities of Lincolnshire in "Understanding and Responding to the Grief and Loss Process" and associated issues.

Ensuring our work delivers our aims
The activities of the organisation are reviewed each year to ensure they meet the aims and objectives set out above. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing existing and planning future activities to ensure these contribute to the overall aims and objectives set.

How our activities deliver public benefit
The main activities of the Charity are described below. All the charitable activities focus on either providing help to people facing significant problems in their lives or educating agencies and individuals on how to help those suffering from a significant loss in their lives. They are undertaken specifically to provide public benefit through improving the lives of those helped, their families and the wider community. The Board of Trustees ensure that they continue to carry out the charity's aims for the public benefit and confirm they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance as published by the Commission.

Counselling Services
LCGL continues to provide an effective and highly valued counselling and training service to both adults, and children and young people during the year, who have been referred from a variety of agencies including schools, GP's and Health Workers, and Lincolnshire Co-operative Limited Funeral Services. Overall, there has been a slightly lower turnover of counsellors within the team during the year. This was expected given the improved confidence of the team brought about by Lincolnshire County Council's award of a longer contract than previous years, and most recently by a further extension of the contract until August 2021. This aligns the LCGL grant with the timing of other similar grants made by Lincolnshire County Council for emotional support type contracts.

As of 2019, the grant funding from Lincolnshire County Council requires that LCGL provides response to critical incidents. During the year, the service responded to four such incidents including one road traffic collision fatality, the sudden death of two young people and the sudden death of a teaching assistant. The schools all reported being very well supported by the service.

Feedback from those who have accessed and used the service and those who have referred users to the service continues to be extremely positive and includes reports of users' emotional wellbeing improving significantly as a result.

Training Courses

The professional standing and excellent reputation of the organisation is maintained by adherence to the standards set by the British Association of Counselling and Psychotherapy and by the team undertaking training to update their CPD. During the year, a session entitled "Rewind Therapy" has been delivered to the team. This covered training on supporting survivors of life-threatening events, those with PTSD and other problems resulting from traumatic events. A further course on Mindfulness was panned but had to be cancelled due to the COVID-19 pandemic. We are aware that several of the counselling team have undertaken their own CPD development courses on-line covering a range of subjects during the lockdown.

Unfortunately, as a result of the pandemic the service has been unable to deliver external courses which would otherwise have generated revenue. Such courses were to include LGBTQ+ Awareness as well as other grief and loss related courses. It is expected that these will be offered once COVID-19 restrictions are eased.

Volunteers

It is recorded that the Board and Management of LCGL are extremely grateful to the volunteer counsellors who freely give of their own time to work for the Charity without payment. Approximately 390 (2019: 700) sessions relating to adults were undertaken by these counsellors, which would have required additional funding of approximately £7,800 (2019: £14,000). This reduction on the previous year is a result of the pandemic. The service was unable to deliver face to face counselling for a number of months, so telephone counselling was put in place as an alternative.

The Board of Trustees wish to acknowledge the input of the management, staff and counselling team throughout the year, especially in the recent challenging months, all of which has continued to maintain the excellent reputation of services in the eyes of all its stakeholders.

The Board is grateful to and remains indebted to Lincolnshire Co-operative Limited for its continued support in terms of finance and management expertise.

Risk Review

The Trustees recognise that any major risks to which the Charity is exposed need to be kept under review.

The COVID-19 pandemic has highlighted a risk in terms of business continuity, but this is a universal issue which cannot be mitigated entirely. Options for ways of delivering the service other than face to face have been identified. These include telephone and video counselling sessions. The former was implemented immediately whilst the latter is being considered. The Centre has been declared COVID secure with screens, sanitiser and a rigorous cleaning regime all emanating from the risk assessment carried out. This has enabled resumption of face to face counselling under socially distanced conditions where clients feel comfortable to attend.

Risk Review (con't)
Principal income streams continue to be limited to Lincolnshire Co-operative Ltd and Lincolnshire County Council and loss of either or both of these represent the most significant risk to the organisation.

Financial Review
This year has seen a net increase of resources amounting to £33,918 (2019: £4,112). This is mainly in relation to spending against the unrestricted funding brought forward for the Extended Services project and an increased grant from Lincolnshire Co-operative Ltd. The Board recognises that funding is not guaranteed, and other sources of funding continue to be sought.

Future Plans
The impact of pandemic restrictions, lockdowns, loss of employment, finance and freedom is likely to impact heavily on the general mental health of the population and as such the service is talking to Lincolnshire Co-op about the role each could play in supporting communities through this. The service has already seen an increase in referrals following loss due to suicide and increasing numbers of adult self-referrals relate to anxiety and depression. Some children's referrals have explicitly mentioned COVID-19. It is foreseeable that the counselling team may need augmenting to respond to additional demand arising from a deterioration in people's emotional wellbeing.

Options to share use of the centre with other compatible organisations remains an objective, and late in the financial year, discussions began with a possible co-occupant which could contribute to the rent and lessen the cost burden. A scheme is to be drawn up and costed for this purpose.

Going Concern
The financial statements have been prepared on a going concern basis which the Trustees believe to be appropriate for the following reasons. The Trustees have considered the future income of the charitable company and its ability to continue as a going concern and have prepared profit and cash flow forecasts into the future. Lincolnshire Co-operative Limited has provided the charitable company with an undertaking that for the foreseeable future it will continue to make available such funds as are needed by the charitable company.

This should enable the charitable company to continue in operational existence for the immediate future by meeting its liabilities as they fall due for payment. As with any charitable company placing reliance on other entities for financial support, the Trustees acknowledge that there can be no certainty that this support will continue although, at the date of approval of these financial statements, they have no reason to believe that it will not do so.

Reserves Policy
The Trustees do not envisage an accumulation of reserves other than to allow for the timing between receiving certain restricted funds and the related expenditure, thus the only build up of reserves is to cover short term cash flow requirements.

The running costs of the Charity are approximately £30,000 per year and these are covered from funding provided by Lincolnshire Co-operative Limited, and any outstanding liabilities in the event of closure would be met from this funding thus the organisation does not need to hold a high level of reserves. At the year end unrestricted funds (free reserves) were increased by £15,253 (2019: increase £6,338). The increase on restricted reserves amounted to £18,665 (2019: decrease £2,226), all of which relates to monies received from the main Children's Fund Project. These amounts are expected to be fully utilised during the next 12 months. Sufficient funds are held to meet the obligations of the service as they currently stand.

Investment Policy
At present the Charity, only having very low reserves, requires investments to be held in readily accessible accounts. This policy is to be held under review.

Disclosure of information to auditors
The Trustees who held office at the date of approval of this Trustees' report confirm that, so far as they are each aware, there is no relevant audit information of which the Charity's auditors are unaware; and each Trustee has taken all the steps that they ought to have taken and to establish that the Company's auditors are aware of that information.

Auditors
Pursuant to Section 487 of the Companies Act 2006, the auditors will be deemed to be reappointed, and therefore KPMG LLP will continue in office.

Approved by the Trustees on 17 MAY 2021 and signed on their behalf by:

D Dernley (Trustee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' REPORT AND THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice) including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- assess the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the group and to prevent and detect fraud and other irregularities.

Independent auditor's report to the members of Lincolnshire Centre for Grief and Loss Limited

Opinion

We have audited the financial statements of Lincolnshire Centre for Grief and Loss ("the charitable company") for the year ended 31 August 2020 which comprise the Statement of Financial Activities, Balance sheet and related notes, including the accounting policies in note 1.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with UK accounting standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the charitable company in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

Going concern

The trustees have prepared the financial statements on the going concern basis as they do not intend to liquidate the charitable company or to cease its operations, and as they have concluded that the charitable company's financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

We are required to report to you if we have concluded that the use of the going concern basis of accounting is inappropriate or there is an undisclosed material uncertainty that may cast significant doubt over the use of that basis for a period of at least a year from the date of approval of the financial statements. In our evaluation of the trustees' conclusions, we considered the inherent risks to the charitable company's business model, including the impact of Brexit, and analysed how those risks might affect the charitable company's financial resources or ability to continue operations over the going concern period. We have nothing to report in these respects.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor's report is not a guarantee that the charitable company will continue in operation.

Other information

The trustees' are responsible for the other information, which comprises the Trustees' Annual Report. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work:

- we have not identified material misstatements in the other information;
- in our opinion the information given in that report is consistent with the financial statements; and

- in our opinion that report has been prepared in accordance with the Companies Act 2006.

Matters on which we are required to report by exception

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- the charitable company has not kept adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a strategic report.

We have nothing to report in these respects.

Trustees' responsibilities

As explained more fully in their statement set out on page one, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue our opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC's website at www.frc.org.uk/auditorsresponsibilities.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Mark Dawson (Senior Statutory Auditor)
for and on behalf of KPMG LLP, Statutory Auditor
Chartered Accountants
One Snow Hill,
Birmingham
B4 6GH

Lincolnshire Centre for Grief and Loss

Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 August 2020

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
		£	£	£	£
Income from:					
Donations	2	66,735	7,800	74,535	74,580
Charitable activities	3	--	52,327	52,327	44,550
Investments		--	--	--	--
Total income		**66,735**	**60,127**	**126,862**	**119,130**
Expenditure on:					
Counselling activities		51,482	39,347	90,829	112,981
Training activities		--	2,115	2,115	2,037
Total expenditure	4	**51,482**	**41,462**	**92,944**	**115,018**
Net income		**15,253**	**18,665**	**33,918**	**4,112**
Reconciliation of funds		**18,580**	**12,236**	**30,816**	**26,704**
Funds carried forward at 31 August 2020		**33,833**	**30,901**	**64,734**	**30,816**

There were no other recognised gains or losses for the year except for the net movement in funds for the year disclosed above. Income and expenditure all relate to continuing operations and activities. The Charity had no endowment funds at any time during the year.

The notes on pages 12 to 20 form part of these financial statements.

Lincolnshire Centre for Grief and Loss

Balance Sheet as at 31 August 2020

	Notes	2020 £	2019 £
Fixed Assets			
Tangible Assets	6	1,984	2,464
Current Assets			
Debtors	7	860	3,408
Cash at Bank and in hand		80,110	87,580
		80,970	90,988
Total Assets		**82,954**	**93,453**
Liabilities			
Creditors: Amounts falling due within one year	8	(18,220)	(62,637)
Net current assets		64,734	30,816
Net assets		**64,734**	**30,816**
The funds of the charity:			
Restricted funds		30,901	12,236
Unrestricted income funds		33,833	18,580
Total charity funds	9	**64,734**	**30,816**

The financial statements on pages 10 to 20 were approved by the Trustees on 17 MAY 2021 and signed on their behalf by:

D Dernley (Trustee)

Lincolnshire Centre for Grief and Loss (Company Number 04558811), Charity Number 1100421

The notes on pages 12 to 20 form part of the financial statements.

Lincolnshire Centre for Grief and Loss
Notes to the Financial Statements

1. Accounting policies

Company Status

The Charity is a company limited by guarantee. The members of the Charity and Company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The financial statements are filed annually with the Charities Commission and at Companies House.

Basis of Preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Lincolnshire Centre for Grief and Loss meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The presentational currency of these financial statements is sterling.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements. The financial statements are filed annually with the Registrar of Companies.

Under FRS 102, the company is exempt from the requirement to prepare a cash flow statement on the grounds of its size.

1. Accounting policies (cont'd)

Going Concern

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.
The business model of the charity is such that its charitable activities are limited to those which it has sufficient funds to support from the excess of funding received over the costs of administering the charity. The charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in note 4.
The Trustees have reviewed the cash flow forecasts for a period of *12* months from the date of approval of these financial statements which indicate that the charity will have sufficient funds to meet its liabilities as they fall due for that period. The Trustees have also considered the implications of COVID-19 on these cash flow forecasts and consider that as a result of its operating model explained above, even if no further funding is received in the 12 month period, the charity has sufficient cash reserves to pay all committed costs.
Consequently, the Trustees are confident that the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements.

Incoming Resources

Grants and other income are accounted for in the statement of financial activities in accordance with SORP (FRS 102). Donations received by the charity are accounted for when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Administrative recharges paid by the Lincolnshire Co-operative are recognised in income and expenditure when the costs are incurred. Donated services are recognised in income and expenditure when the services are provided and are valued using expected rates that would be charged by counsellors for the sessions.

Resources Expended

Amounts expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. The expenditure incurred in undertaking the activities of the Charity are allocated and apportioned to the restricted funds only as appropriate and as authorised by the funder. All other costs are allocated to the unrestricted fund.

Funds

Unrestricted funds are applicable for use in the day to day operations of the Charity. Restricted funds represent those amounts donated to the charity and available for the specific purposes set out in note 10.

1. Accounting policies (cont'd)

Fixed Assets and Depreciation

Fixed assets are stated at their acquisition cost and are depreciated over their expected useful lives to their estimated residual values by equal instalments on the following minimum rates:

Fixtures and fittings	5-25% pa

Assets leased to the Company

Operating lease rentals are charged to the accounts on a straight line basis over the period of the lease.

Taxation

LCGL as a registered charity is exempt from taxation on its income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to this charitable objective. No tax charge has arisen in the year. LCGL is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. Voluntary income

	Unrestricted	Restricted	Total 2020
	£	£	£
Donations from individuals	235	--	235
Grant : Lincolnshire Co-operative Ltd	66,500	--	66,500
Donated services	--	7,800	7,800
	66,735	7,800	74,535

Voluntary income previous year

	Unrestricted	Restricted	Total 2019
	£	£	£
Donations from individuals	1,580	--	1,580
Grant : Lincolnshire Co-operative Ltd	59,000	--	59,000
Donated services	--	14,000	14,000
	60,580	14,000	74,580

3. Incoming resources from charitable activities

	Unrestricted	Restricted	Total 2020
Grants	£	£	£
Children's Services, Lincolnshire	--	52,327	52,327
	--	**52,327**	**52,327**
Other			
Income from Training Courses	--	--	--
	--	**52,327**	**52,327**

No fund raising activities or prize draws were held during the year.

Incoming resources from charitable activities previous year

	Unrestricted	Restricted	Total 2019
Grants	£	£	£
Children's Services, Lincolnshire	--	40,690	40,690
	--	--	--
Other			
Income from Training Courses	3,860	--	3,860
	3,860	**40,690**	**44,550**

4. Expenditure:

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Charitable Activities Expenditure				
Direct Costs				
Counselling Activities				
Counselling fees	--	30,280	30,280	47,155
Supervision	889	2,154	3,043	3,720
Travelling	--	2,542	2,542	3,205
Sub Total – Counselling	889	34,976	35,865	54,080
Training Activities				
Training delivery	--	2,115	2,115	798
Sub Total – Training	--	2,115	2,115	798
Total Direct Costs	**889**	**37,091**	**37,980**	**54,878**
Support Costs				
Counselling Activities				
Support & Co-ordination	835	1,750	2,585	2,355
Employee Costs	15,482	1,800	17,282	15,486
Publicity and Recruitment	82	--	82	82
Office costs	432	--	432	2,256
Property lease	20,230	--	20,230	20.230
Rates and insurance	2,635	--	2,635	3,079
Telephone and utilities	1,449	--	1,449	2,888
Other premises costs	4,007	139	4,146	6,378
Depreciation	480	--	480	967
Sundry expenditure	545	--	545	756
Subscriptions	275	--	275	275
Legal and Professional Fees	141	82	223	149
Audit	4,000	--	4,000	4,000
Sub Total – Counselling	50,593	3,771	54,364	58,901
Training Activities				
Office costs	-	600	600	1,239
Sub Total – Training	--	600	600	1,239
Total Support Costs	**50,593**	**4,371**	**54,964**	**60,140**
Charitable Activities Costs				
Counselling Activities	51,482	38,747	90,229	112,981
Training Activities	--	2,715	2,715	2,037
Total Charitable Activities Costs	**51,482**	**41,462**	**92,944**	**115,018**

4. Expenditure (cont'd)

Expenditure in previous year

	Unrestricted	Restricted	Total 2019
Charitable Activities Expenditure	£	£	£
Total Direct Costs	1,020	53,858	54,878
Total Support Costs	57,082	3,058	60,140
Total Charitable Activities Costs			
Total expenditure	**58,102**	**56,916**	**115,018**

The Trustees neither received nor waived any emoluments during the year. The Trustees had no expenses reimbursed.

The auditor's remuneration is £4,000 (2019: £4,000) and is refunded by Lincolnshire Co-operative Limited. It is shown as unrestricted voluntary income and unrestricted expenditure.

5. Staff Costs

	2020	2019
	£	£
Salary Cost	17,282	15,486
National Insurance	--	--
	17,282	**15,486**

The average number of people employed during the year was 1 (2019: 1). There are no higher paid employees.

The Trustees have received no expenses during the period and neither Trustee nor any person connected with them has received any remuneration.

6. Tangible Fixed Assets

	Total 2020	Total 2019
Cost	**£**	**£**
As at 31 August 2019	6,651	8,843
Additions	--	--
Disposals	--	(2,192)
As at 31 August 2020	**6,651**	**6,651**
Depreciation		
Accumulated depreciation as at 31 August 2019	4,187	5,411
Charge for the year	480	967
Eliminated on disposal	--	(2,191)
Accumulated depreciation as at 31 August 2020	**2,476**	**4,187**
Net book value at 31 August 2020	**1,984**	**2,464**
Net book value at 31 August 2019	2,464	3,431

7. Debtors

	2020	2019
	£	£
Prepayments and accrued income	860	3,408

8. Creditors amounts falling due within one year

	2020	2019
	£	£
Amounts owed to Lincolnshire Co-operative Limited	12,550	60,397
Accruals	5,670	2,240
	18,220	**62,637**

9. Analysis of net assets between funds

	General Funds	Restricted Funds	Total Funds 2020
	£	£	£
Total assets	52,053	30,901	82,954
Current liabilities	(18,220)	--	(18,220)
	33,833	**30,901**	**64,734**

9. Analysis of net assets between funds (cont'd)

Analysis of net assets between funds – previous year

	General Funds	Restricted Funds	Total Funds 2019
	£	£	£
Current assets	81,217	12,236	93,453
Current liabilities	(62,637)	--	(62,637)
	18,580	**12,236**	**30,816**

10. Movement in funds

	As at 31.08.19 £	Incoming Resources £	Outgoing Resources £	As at 31.08.20 £
Restricted funds				
Children's Services Lincolnshire	12,236	52,327	33,662	30,901
Volunteers – Adult Work	--	7,800	7,800	--
Total Restricted funds	12,236	60,127	41,462	30,901
Unrestricted funds				
General funds	18,580	66,735	51,482	33,833
Total funds	**30,816**	**126,862**	**92,944**	**64,734**

Movement in funds – previous year

	As at 31.08.18 £	Incoming Resources £	Outgoing Resources £	As at 31.08.19 £
Restricted funds				
Children's Services Lincolnshire	14,462	40,690	42,917	12,236
Volunteers – Adult Work	--	14,000	14,000	--
Total Restricted funds	14,462	54,690	56,917	12,236
Unrestricted funds				
General funds	12,242	64,440	58,102	18,580
Total funds	**26,704**	**119,130**	**115,018**	**30,816**

Purpose of restricted funds:
Children's Services for Lincolnshire provides Lincolnshire Centre for Grief and Loss with funding for the provision of one-to-one counselling to 8-16 year olds within the remit of the 'Grief, Loss and Children's Project', additionally to provide training in 'Understanding and Responding to the Grief and Loss Process' key to personnel in schools identified by the Children's Fund to be in areas vulnerable to social exclusion.

The volunteers fund is the donation of time from volunteer counsellors who freely give of their own time to work for the service without payment. Approximately 390 (2019: 700) sessions relating to adults where undertaken by these counsellors, which would have required additional funding of approximately £7,800 (2019: £14,000).

11. Related Party Transactions

As noted in the Trustees report starting on page 1, the Charity is reliant on the continued support of Lincolnshire Co-operative Limited. The Charity has two Trustees who are Directors for Lincolnshire Co-operative Limited, and leases property from a company controlled by Lincolnshire Co-operative Limited, the rent being £20,400 per annum.

During the year, the Charity received £66,500 (2019: £59,000) in grants from Lincolnshire Co-operative Limited (including the refunded audit fee of £4,000 (2019: £4,000), together with administrative and other support.

Expenditure paid on behalf of the Charity by Lincolnshire Co-operative Society was £74,888 (2019: £90,966).

Amounts owed to Lincolnshire Co-operative Limited are included in creditors and detailed in Note 8 of these accounts.

12. Guarantees and other financial commitments

There were no capital commitments at the year end.