

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)

Lincolnshire Centre for Grief and Loss

Report of the Trustees (Cont'd) for the year ended 31 August 2020

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

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.

Lincolnshire Centre for Grief and Loss

Report of the Trustees (Cont'd) for the year ended 31 August 2020

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.

Lincolnshire Centre for Grief and Loss

Report of the Trustees (Cont'd) for the year ended 31 August 2020

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 planned 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.

Lincolnshire Centre for Grief and Loss

Report of the Trustees (Cont'd) for the year ended 31 August 2020

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.

Lincolnshire Centre for Grief and Loss

Report of the Trustees (Cont'd) for the year ended 31 August 2020

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.

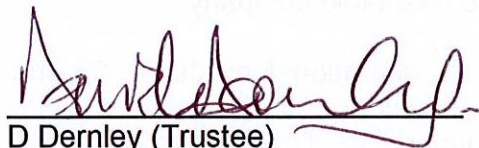
Disclosure of information to auditors

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)

Lincolnshire Centre for Grief and Loss

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.

Lincolnshire Centre for Grief and Loss

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.

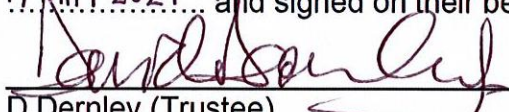
The notes on pages 12 to 20 form part of these financial statements.

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.

Lincolnshire Centre for Grief and Loss

Notes to the Financial Statements (cont'd)

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.

Lincolnshire Centre for Grief and Loss

Notes to the Financial Statements (cont'd)

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
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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.

Lincolnshire Centre for Grief and Loss
Notes to the Financial Statements (cont'd)

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
	<u>66,735</u>	<u>7,800</u>	<u>74,535</u>

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
	<u>60,580</u>	<u>14,000</u>	<u>74,580</u>

3. Incoming resources from charitable activities

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

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
	<u>--</u>	<u>--</u>	<u>--</u>
Other			
Income from Training Courses	3,860	--	3,860
	<u>3,860</u>	<u>40,690</u>	<u>44,550</u>

Lincolnshire Centre for Grief and Loss
Notes to the Financial Statements (cont'd)

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
<i>Sub Total – Counselling</i>	<u>889</u>	<u>34,976</u>	<u>35,865</u>	<u>54,080</u>
Training Activities				
Training delivery	--	2,115	2,115	798
<i>Sub Total – Training</i>	<u>--</u>	<u>2,115</u>	<u>2,115</u>	<u>798</u>
Total Direct Costs	<u>889</u>	<u>37,091</u>	<u>37,980</u>	<u>54,878</u>
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
<i>Sub Total – Counselling</i>	<u>50,593</u>	<u>3,771</u>	<u>54,364</u>	<u>58,901</u>
Training Activities				
Office costs	-	600	600	1,239
<i>Sub Total – Training</i>	<u>--</u>	<u>600</u>	<u>600</u>	<u>1,239</u>
Total Support Costs	<u>50,593</u>	<u>4,371</u>	<u>54,964</u>	<u>60,140</u>
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	<u>51,482</u>	<u>41,462</u>	<u>92,944</u>	<u>115,018</u>

Lincolnshire Centre for Grief and Loss
Notes to the Financial Statements (cont'd)

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.

Lincolnshire Centre for Grief and Loss
Notes to the Financial Statements (cont'd)

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	<u>6,651</u>	<u>6,651</u>
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	<u>2,476</u>	<u>4,187</u>
Net book value at 31 August 2020	<u>1,984</u>	<u>2,464</u>
Net book value at 31 August 2019	<u>2,464</u>	<u>3,431</u>

7. Debtors

	2020 £	2019 £
Prepayments and accrued income	<u>860</u>	<u>3,408</u>

8. Creditors amounts falling due within one year

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

9. Analysis of net assets between funds

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

Lincolnshire Centre for Grief and Loss
Notes to the Financial Statements (cont'd)

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)
	<u>18,580</u>	<u>12,236</u>	<u>30,816</u>

10. Movement in funds

	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	--	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	<u>30,816</u>	<u>126,862</u>	<u>92,944</u>	<u>64,734</u>

Movement in funds – previous year

	As at 31.08.18 £	Incoming Resources £	Outgoing Resources £	As at 31.08.19 £
Restricted funds				
Children's Services	14,462	40,690	42,917	12,236
Lincolnshire				
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	<u>26,704</u>	<u>119,130</u>	<u>115,018</u>	<u>30,816</u>

Lincolnshire Centre for Grief and Loss

Notes to the Financial Statements (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 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.