

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)

Lincolnshire Centre for Grief and Loss

Report of the Trustees (Cont'd) for the year ended 31 August 2021

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 L. Durward (Counsellor Representative)	Mrs H. Wilson (Centre Administrator)
Mr J. Cargill (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 2021

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.

Lincolnshire Centre for Grief and Loss

Report of the Trustees (Cont'd) for the year ended 31 August 2021

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.

Lincolnshire Centre for Grief and Loss

Report of the Trustees (Cont'd) for the year ended 31 August 2021

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.

Lincolnshire Centre for Grief and Loss

Report of the Trustees (Cont'd) for the year ended 31 August 2021

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.

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.

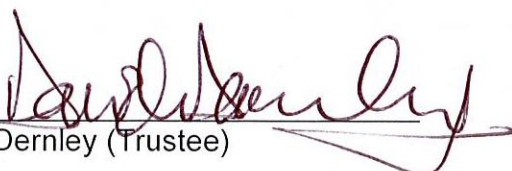
Company law requires the Trustees to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice) including FRS 102 The Financial Reporting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

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


D Dernley (Trustee)

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 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 (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:					
<i>Counselling activities</i>		43,915	40,688	84,603	90,829
<i>Training activities</i>		--	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	<u>1,516</u>	<u>1,984</u>
Current Assets			
Debtors	7	2,640	860
Cash at Bank and in hand		<u>117,958</u>	<u>80,110</u>
		120,598	80,970
Total Assets		<u>122,114</u>	<u>82,954</u>
Liabilities			
Creditors: Amounts falling due within one year	8	<u>(29,918)</u>	<u>(18,220)</u>
Net current assets		<u>92,196</u>	<u>64,734</u>
Net assets		<u>92,196</u>	<u>64,734</u>
The funds of the charity:			
Restricted funds		33,033	30,901
Unrestricted income funds		<u>59,163</u>	<u>33,833</u>
Total charity funds	9	<u>92,196</u>	<u>64,734</u>

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.

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 2021
	£	£	£
Donations from individuals	245	--	245
Grant : Lincolnshire Co-operative Ltd	69,000	--	69,000
Donated services	--	5,760	5,760
	<u>69,245</u>	<u>5,760</u>	<u>75,005</u>

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

3. Incoming resources from charitable activities

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

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
	<u>--</u>	<u>--</u>	<u>--</u>
Other			
Income from Training Courses	--	--	--
	<u>--</u>	<u>52,327</u>	<u>52,327</u>

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

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
<i>Sub Total – Counselling</i>	<u>269</u>	<u>35,915</u>	<u>36,184</u>	<u>35,865</u>
Training Activities				
Training delivery	--	440	440	2,115
<i>Sub Total – Training</i>	<u>--</u>	<u>440</u>	<u>440</u>	<u>2,115</u>
Total Direct Costs	<u>269</u>	<u>36,355</u>	<u>36,624</u>	<u>37,980</u>
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
<i>Sub Total – Counselling</i>	<u>43,646</u>	<u>4,773</u>	<u>48,419</u>	<u>54,364</u>
Training Activities				
Office costs	--	--	--	600
<i>Sub Total – Training</i>	<u>--</u>	<u>--</u>	<u>--</u>	<u>600</u>
Total Support Costs	<u>43,915</u>	<u>41,128</u>	<u>85,043</u>	<u>54,964</u>
Charitable Activities Costs				
Counselling Activities	43,915	40,688	84,603	90,229
Training Activities	--	440	440	2,715
Total Charitable Activities Costs	<u>43,915</u>	<u>41,128</u>	<u>85,043</u>	<u>92,944</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 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	<u>51,482</u>	<u>41,462</u>	<u>92,944</u>

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	--	--
	<u>17,394</u>	<u>17,282</u>

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.

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

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	<u>6,651</u>	<u>6,651</u>
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	<u>1,516</u>	<u>2,476</u>
Net book value at 31 August 2021	<u>1,516</u>	<u>1,984</u>
Net book value at 31 August 2020	<u>1,984</u>	<u>2,464</u>

7. Debtors	2021	2020
	£	£
Prepayments and accrued income	<u>2,640</u>	<u>860</u>

8. Creditors amounts falling due within one year	2021	2020
	£	£
Amounts owed to Lincolnshire Co-operative Limited	27,928	12,550
Accruals	<u>1,990</u>	<u>5,670</u>
	<u>29,918</u>	<u>18,220</u>

9. Analysis of net assets between funds

	General Funds	Restricted Funds	Total Funds 2021
	£	£	£
Total assets	89,081	33,033	122,114
Current liabilities	<u>(29,918)</u>	<u>--</u>	<u>(29,918)</u>
	<u>59,163</u>	<u>33,033</u>	<u>92,196</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	52,053	30,901	82,954
Current liabilities	(18,220)	--	(18,220)
	<u>33,833</u>	<u>30,901</u>	<u>64,734</u>

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	<u>64,734</u>	<u>112,505</u>	<u>85,043</u>	<u>92,196</u>

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