

GUY'S GIFT

England & Wales · Charity number 1128116

Details

Status	Registered
Legal form	Charitable company
Company number	06780060
Registered	2009-02-17
Register	View on the Charity Commission register

Contact

Address	Guy's Gift Chandos Business Centre 87 Warwick Street Leamington Spa Warwickshire CV32 4RJ
Phone	08454673035
Email	info@guysgift.co.uk
Website	www.guysgift.co.uk

Activities

Objects: 3. THE CHARITY'S OBJECTS (THE "OBJECTS") ARE:3.1 TO RELIEVE THE MENTAL, SPIRITUAL AND PHYSICAL DISTRESS OF CHILDRENAFFECTED BY BEREAVEMENT OR LOSS, PARTICULARLY THROUGH GROUP WORK,SUPPORT, COUNSELLING AND EDUCATION, INCLUDING (BUT NOT BY WAY OFLIMITATION):3.1.1 INCREASING A CHILD'S KNOWLEDGE AND UNDERSTANDING OF DEATH;3.1.2 INCREASING AWARENESS AND UNDERSTANDING OF THE GRIEVING PROCESS;3.1.3 PROMOTING OPEN COMMUNICATION WITHIN THE CHILD'S FAMILY;3.1.4 RESPONDING TO THE INDIVIDUAL NEEDS OF EACH CHILD AND ITS FAMILY,ENABLING THEM TO CONTINUE THEIR LIVES IN A MEANINGFUL WAY; AND3.1.5 ESTABLISHING ANY OTHER SERVICES AS MIGHT BE REQUIRED BY AN AGENCYDEALING WITH CHILD BEREAVEMENT.

Activities: SUPPORT FOR BEREAVED CHILDREN, YOUNG PEOPLE AND THEIR FAMILIES IN COVENTRY AND WARWICKSHIRE.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Coventry City
- Warwickshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£195,019	£235,555	-	-
2023-12-31	£92,227	£204,621	-	-
2022-12-31	£104,660	£180,230	-	-
2021-12-31	£529,903	£102,885	£530,614	5
2020-12-31	£77,060	£90,649	-	-

Trustees

Name	Role	Appointed
Ann Jones		2022-02-09
Edward Main OBE		2025-04-16
JACQUELINE POTTER		2016-04-19
Jane Freeman		2022-05-19

GUY'S GIFT

England & Wales - Charity number 1128116

Accounts

REGISTERED COMPANY NUMBER: 06780060 (England and Wales)
REGISTERED CHARITY NUMBER: 1128116

**Report of the Trustees and
Financial Statements for the Year Ended 31st December 2024
for
Guy's Gift**

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Guy's Gift

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Guy's Gift

**Reference and Administrative Details
for the Year Ended 31st December 2024**

TRUSTEES	S Potter (deceased 24.7.25) J Potter A Jones J Freeman E Main (appointed 16.4.25)
REGISTERED OFFICE	C/o Wright Hassall LLP Olympus Avenue Leamington Spa Warwickshire CV34 6BF
REGISTERED COMPANY NUMBER	06780060 (England and Wales)
REGISTERED CHARITY NUMBER	1128116
INDEPENDENT EXAMINER	The Richards Sandy Partnership Thorneloe House 25 Barbourne Road Worcester Worcestershire WR1 1RU
SOLICITORS	Wright Hassall Solicitors Olympus Avenue Leamington Spa Warwickshire CV34 6BF
BANKERS	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ The Co-operative Bank p.l.c 1 Balloon Street Manchester M4 4BE

Guy's Gift

Report of the Trustees for the Year Ended 31st December 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 31st December 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are to relieve the mental, spiritual and physical distress of children affected by bereavement or loss, particularly through group work, support, counselling and education, including (but not by way of limitation):

- increasing a child's knowledge and understanding of death;
- increasing awareness and understanding of the grieving process;
- promoting open communication within the child's family;
- responding to the individual needs of each child and its family, enabling them to continue their lives in a meaningful way; and
- establishing any other services as might be required by an agency dealing with child bereavement.

Significant activities

The Charity's primary objective is to provide support to bereaved children, young people and their families. Our aims as set out in the company's memorandum of association are to help children and young people through the grieving process in a safe, supportive and educational environment. In addition, to this we offer advice to parents, carers, teachers and other child support professionals and inform and raise awareness of childhood bereavement in the wider community.

Our service, which is available throughout Coventry and Warwickshire, continues to be led by the individual needs of the young people and families who seek our support.

We strive to be accessible to the widest possible user base. We incorporate equality into our core objectives and make every effort to eliminate discrimination and provide equal opportunities in access to services.

As an organisation firmly embedded in the community, we embrace collaborative working with other agencies and organisations to secure the best outcomes for all the bereaved children and young people we work with.

The trustees recognise their role in ensuring appropriate policies and standards of engagement are rigorously applied to safeguard vulnerable children, young people and their families as well as the Guy's Gift team.

Our work is continually monitored and outcomes are evaluated to ensure that the service is appropriate to the needs of children, young people and their families, and positive results are achieved, making a positive difference in the lives of those we support.

We promote the advancement of understanding of the needs of bereaved children and young people, and to that end we offer training and support to people whose work with children and young people places them in a position to provide meaningful support.

Everything we do is underpinned by the principles of trust, respect and confidentiality.

Public benefit

In all of our work with bereaved children, young people and their families, benefit to the public is of paramount importance. We measure the success of our direct support by the outcomes for individuals. We also provide indirect support for children and young people by helping parents, carers and other professionals to give effective support.

Volunteers

Guy's Gift benefits hugely from the support of a strong and committed volunteer team. We actively encourage people from all backgrounds to work with us in a variety of capacities to further our aims. We provide training and opportunities for volunteers to acquire new skills and work with others to add value to their communities.

Student Placements

We were pleased to continue supporting counselling students in 2024, helping them gain essential practical experience. We maintain strong connections with local HE colleges and believe the opportunities we provide are beneficial to the student, the wider community and of course Guy's Gift and the families we work with.

Guy's Gift

Report of the Trustees for the Year Ended 31st December 2024

ACHIEVEMENTS AND PERFORMANCE

Charitable activities - review of 2024

The number of individual referrals in 2024 remains at a high level of 677 which demonstrates an ongoing need for support.

Our professional counselling and support team is the core strength of the organisation, and funding has allowed us to maintain staffing to meet the needs of the community. The team delivered three main areas of provision; one to one counselling and support; group support programme; and support to support (S2S), which provides resources and support to others, who may already be engaged with the young person.

One to one support accounted for about 47% of our work. We were able to meet with children and young people, both in person and remotely. Video support is a vital component of the service. Remote support continues to be a popular option across all age groups.

45% of referrals result in young people being offered group sessions. Some of the participants will naturally go on to receive one to one support after a group programme has been completed, as their needs become apparent during sessions.

A group programme includes 5 sessions (one per week) usually after school. In 2024 we ran group programmes in Kenilworth, Nuneaton, Coventry and Rugby, as well as several remote support groups too. We have done groups specifically for schools where the whole school community has a shared bereavement.

Parents are also able to meet (separately from their children) to talk and share their experiences. Many go on to form contact and support groups beyond the Guy's Gift framework.

The remaining 8% of referrals were covered by the Support-to-Support programme (S2S). We aim to provide other professional, notably school teachers, with the resources and back-up to provide initial care and on-going support.

As part of the S2S programme we have continued to provide bereavement resource packs for schools. Packs were given to a further 47 schools during the year, making a significant impact in the way that schools are able to support their students.

Packs are tailored to recipient schools and are age appropriate. The packs typically comprise a Guy's Gift branded bag containing a range of books (averaging 10 - 12 titles) relating to bereavement and loss, for shared reading and promoting openings for conversations about children's feelings. The packs also contain resource sheets produced by our team, explaining how to use the packs to best advantage, how to include the families for use at home, and how to refer to Guy's Gift for on-going or more intensive support and counselling. Packs also contain a Guy's Gift Buddy Bear, a vital part of the therapeutic journey for children.

The roll out of resource packs has proved hugely successful. Schools have been equipped with carefully curated resource kits that have been used for low level intervention and follow-up work, with our support only a phone call away. We believe that the packs raise awareness and have certainly resulted in more referrals to Guy's Gift during the year.

Schools told us:

"The books have been great. I've recommended them to parents and used them in support sessions."

"It supports adults in school when talking to bereaved children."

During the year, we have continued to provide monthly, online drop-in, support meetings for teachers and other professionals. They are designed for those seeking advice and guidance on how to approach bereavement support with families and children, and for those wanting to develop a better understanding of the subject.

We have been working hard with schools to provide them with the tools to approach these difficult topics sensitively, and how to support them long term. We have also recorded several videos to be launched in 2025 to increase the scope of Support-to-Support program.

Our outreach extended to all administrative districts across Coventry and Warwickshire in 2024. We recognise that most referrals came from the main population centres, but just as importantly, our policy of delivering support where it is needed in the community ensured that we covered even the more remote areas.

The Northern band of the area, which is most densely populated and includes Coventry, Bedworth and Nuneaton accounted for more than half of all referrals.

We support children from 5-18, and up to 25 where adult services aren't appropriate. 45% of referrals came in for primary age children, and 50% for secondary age children. The remaining 5% accounts for children and young people outside of main school ages.

Guy's Gift
Report of the Trustees
for the Year Ended 31st December 2024

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

We have successfully raised funds sufficient to achieve our aims in 2024. We have benefitted for the ongoing support of The National Lottery Community Fund which ended in 2024, as well as a variety of charitable trusts, businesses, organisations and individuals. We are grateful to all those who make our work possible through their generosity and support in so many ways.

We operate a Just Giving account, enabling our local community to donate to Guy's Gift digitally.

How we've involved people from our community in the work we do

We are committed to playing our part in promoting a cohesive society, and we are proud of the way our volunteers embrace the opportunity to be part of this. They tell us they find the role hugely rewarding, they feel valued because they can share their knowledge and skills and bring new initiatives to the table to help build a stronger more resilient community.

In addition to volunteers, during the year we provided placement opportunities and training for counselling degree students. They were able to accrue the face-to-face counselling time required to successfully complete their course, under the close supervision of our professional team. We are committed to working with the local further education college to provide these opportunities, because we believe it strengthens the community and ultimately enables our values and expertise to be shared with a wider audience.

We have already mentioned the input from local businesses that have helped build and deliver our resource kits for schools, and we frequently involve other organisations in support of our work.

Our relationship with schools is vital to our success. In 2024, we have worked with 255 schools across Coventry and Warwickshire. We build partnerships with schools that refer students to us and make other schools who may not have known of Guy's Gift, aware of our presence. Schools are a major source of referrals to Guy's Gift, and a significant route to family engagement. We believe that by working together we can reinforce the positive messaging around support in the community and working together with a single aim. That is to improve mental health and improve outcomes for children and young people whose lives have been impacted by bereavement. The videos to be launched in 2025 will enhance our initial support further.

In 2024 we attended community events such as visiting schools and college open days and community participation event at Camper Calling Festival, where we had a stand raising awareness of the charity as well as providing craft activities for families.

An important part of local involvement is working together with other organisations with similar values and objectives.

The difference we're making

Research suggests that bereavement in childhood can shape an individual's transition into adulthood and in some instances have a lasting adverse impact on their health, academic performance, and relationships.

It is important for us to know that our work is making a positive difference to the individuals and families we work with and to the wider community. We continually monitor our performance at both the organisational level in terms of numbers of referrals we have responded to, and how we achieve positive outcomes for individuals.

At the end of each course of counselling interventions and every group programme, we ask children and their parents and schools to comment on the support they have received, by completing an end of support/exit survey. We believe it is important to give a voice to even the youngest children to shape the service we offer. The feedback is used to assess our work and make improvements as a result.

How do we know it's helped? We asked the people we support.

The children and young people we supported told us:

"Think it made me understand more that it is ok to feel the way I do Sometimes. I felt like I was being listened to and felt I was being understood" - 15 years old

"They helped me and they are really kind and made me feel comfortable" - 9 years old

What we've learned

Building on our community interactions, and strengthening our Support-to-Support mechanisms is providing a timely, and considered support to those who need it, from professionals they are already engaging with.

Guy's Gift
Report of the Trustees
for the Year Ended 31st December 2024

FINANCIAL REVIEW

Financial position

Unrestricted incoming resources for the year amounted to £96,319 (2023: £73,077) and unrestricted outgoing resources amounted to £108,238 (2023: £3,626), in addition a transfer between funds has been made of £939 (2023: £5,138) resulting in total net unrestricted expenditure of £10,980 (2023: net unrestricted income £74,589).

Restricted incoming resources for the year amounted to £98,700 (2023: £19,150) and restricted outgoing resources were £127,317 (2023: £200,995), less transfers from the general fund as above, resulting in net expenditure of £29,556 (2023: net expenditure of £186,983).

In 2021, The National Lottery Community Fund awarded £460,624 towards total project costs of £765,624. The restricted fund has been fully spent in the year. The remaining project costs are being funded from unrestricted reserves this year and in future years.

In 2024, £60,000 (2023: £nil) has been accrued for restricted funding from Guiding Light Investments, receivable in future years. Spending is allocated to the period in which the costs are incurred.

The total funds of the charity as at 31 December 2024 amounted to £302,114 (2023: £342,650).

Principal funding sources

Funding has been received from a number of sources, and we are grateful to all, the charitable trusts, foundations, businesses, community groups, families and individuals who have helped us. Every donation makes a difference to achieving the aims and objectives of Guy's Gift.

We have continued to have support from The National Lottery Community Foundation which ended in September this year, and other donations have been sufficient to cover our remaining financial aims.

Our main financial objective is to develop an income stream sufficient to build a highly cost-effective service. Looking ahead to 2025, we have confidence that we will find the financial resources to continue our operation, and to provide sustainability for the charity.

Whilst we can't acknowledge each individual donation received in 2024, we had a number of significant donations we would like to highlight. We are appreciative of the support of Bayliss & Harding; EA Games, Guiding Light and the Brothers Trust (also included a group of bereaved children to meet Spider man Tom Holland), whose financial support and endorsement is hugely valuable to Guy's Gift.

Reserves policy

The trustees aim to hold unrestricted free reserves to cover approximately 6 months of total expenditure, such that in the unlikely event of a sudden loss of income, the charity has a reserve to fund ongoing expenditure.

The Charity will also maintain a designated reserve to close the Charity, should it be necessary, without adversely affecting the service to families already receiving support, meet liabilities to creditors and meet staff notice and redundancy costs.

At the year end total unrestricted free reserves (which exclude unrestricted reserves held within tangible fixed assets) of £239,505 (2023 - £249,480). Included within this figure are designated funds of £131,886 (2023: 116,869) as detailed in note 15. Total expenditure for the year was £235,555 (2023 - £204,621). The trustees consider the current level of reserves, excluding the designated fund, to be approximately equivalent to 5.5 months expenditure for the financial year ended 31 December 2024. The stated strategy has therefore not been achieved this year. The trustees are aiming to find additional funding in order to maintain a sufficient level of free reserves.

The National Lottery grant of £460,624 was awarded in 2021 to the charity based on an initial budget submitted by the charity with total project costs of £765,624. The remainder of the restricted grant has been fully spent during 2024. The charity will need to build up unrestricted reserves in order to fund the charity's share of project costs relating to this project in the future.

At the year end the reserves of the charity was as follows:

	2024	2023
	£	£
Unrestricted funds	241,405	252,384
Restricted funds (see note 15 for further details)	60,709	90,266
	<u>302,114</u>	<u>342,650</u>

Included within these funds are amounts held within tangible fixed assets of £1,899 (2023 - £2,904) attributable to unrestricted funds and £nil (2023 - £nil) attributable to restricted funds.

Guy's Gift

Report of the Trustees for the Year Ended 31st December 2024

HOW WE'RE CHANGING WHAT WE DO - PLANS FOR 2025

In 2025, we will be launching a series of introductory emails and videos which get sent out to families after referral. These will provide information and advice and guidance about bereavement support and what to expect.

There has been a steady growth in our volunteer team in 2024, and we intend to build on this in 2025, particularly focussing on volunteer recruitment within high referral areas.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Guy's Gift is a charitable company limited by guarantee. The Memorandum and Articles of Association set out the aims, objectives and governing principles of the charity. Guy's Gift was incorporated in 2008 and registered as a charity in February 2009.

Trustees

The directors of the company are also charity trustees for the purposes of charity law, and are responsible for control and direction of the charity. The trustees, collectively, have a broad range of experience including business management, counselling, education, project management, IT and systems.

Trustees regularly take part in activity days and workshops for bereaved children, young people and their families, thereby maintaining direct contact with the delivery team of paid and voluntary staff and the families we support.

Trustees give their time voluntarily and receive no benefits from their role as trustee.

Recruitment and appointment of new trustees

New trustees are usually recruited from the community in which we operate, reflecting the values of the community and bringing diversity to the board.

Induction and training of new trustees

New trustees receive induction on trustee responsibility from the existing trustees at trustees meetings as deemed necessary. They are expected to be conversant with the Charity Commission's 'The Essential Trustee' and to undertake both internal and external training when appropriate.

Staff

We have a small, professional, operating team of specialist counsellors, who are responsible for delivering our primary service in the community, both individual support and counselling as well as group sessions and collective events.

The delivery team are supported by an administrator, and a volunteer coordinator, fundraising and volunteer coordination. In addition, we have a part time fundraiser. All functions are overseen by the Operations Manager, who is responsible for day-to-day management and regularly liaises with trustees to report current performance and financial position.

The professional team is supported by our trained and highly valued volunteers, who fulfil a variety of functions helping to achieve our aims. Volunteers of all ages and backgrounds bring a wide and varied range of skills and qualities that enrich the organisation. Volunteers reflect the social and cultural diversity of the community and extend our outreach. The majority of our volunteers work with children and young people in group settings, providing encouragement and support to individuals. Others bring much needed practical support, such as building and delivering resource packs in support of our schools programme.

Community

Links with the local community are vital to our success. We believe that communities that work together are stronger, more resilient and more able to help those who need support. We value our relationships with the many third sector and statutory organisations, businesses and individuals throughout Coventry and Warwickshire, and further afield, who work to build better communities.

Data Protection

Guy's Gift is registered with the information commissioner's office, ICO registration number ZA486520. We have rigorous policies and procedures in place to ensure the protection of data and to maintain confidentiality. All records are classed as sensitive information and are kept securely at all times.

Safeguarding and DBS

All staff who require one, including trustees and volunteers, have an up to date enhanced DBS check which is added to the online update service. The status of each DBS is reviewed periodically throughout the year. Owing to the nature of the work we undertake, all staff must adhere to the charity's mandatory safeguarding policy and annual update training.

Guy's Gift

**Report of the Trustees
for the Year Ended 31st December 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees endeavour to identify potential risks that may affect the charity and to eliminate or reduce them as far as possible. The management of risk is reviewed at every meeting of the trustees and where new areas of risk are identified all appropriate responses are implemented and recorded.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 28/10/2025 and signed on its behalf by:



A Jones - Trustee

**Independent Examiner's Report to the Trustees of
Guy's Gift**

Independent examiner's report to the trustees of Guy's Gift ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Melissa Godwin ACA ACCA

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Date: 29.10.25

Guy's Gift

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st December 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	85,755	98,700	184,455	87,326
Charitable activities	4				
Counselling and related activities		10,564	-	10,564	4,901
Total		<u>96,319</u>	<u>98,700</u>	<u>195,019</u>	<u>92,227</u>
EXPENDITURE ON					
Charitable activities	5				
Counselling and related activities		108,238	127,317	235,555	204,621
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	(11,919) 939	(28,617) (939)	(40,536) -	(112,394) -
Net movement in funds		<u>(10,980)</u>	<u>(29,556)</u>	<u>(40,536)</u>	<u>(112,394)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		252,384	90,266	342,650	455,044
TOTAL FUNDS CARRIED FORWARD		<u>241,404</u>	<u>60,710</u>	<u>302,114</u>	<u>342,650</u>

The notes form part of these financial statements

Guy's Gift

**Balance Sheet
31st December 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	1,899	-	1,899	2,904
CURRENT ASSETS					
Debtors	13	1,188	60,000	61,188	101,879
Cash at bank		242,722	709	243,431	244,299
		<u>243,910</u>	<u>60,709</u>	<u>304,619</u>	<u>346,178</u>
CREDITORS					
Amounts falling due within one year	14	(4,404)	-	(4,404)	(6,432)
NET CURRENT ASSETS		<u>239,506</u>	<u>60,709</u>	<u>300,215</u>	<u>339,746</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>241,405</u>	<u>60,709</u>	<u>302,114</u>	<u>342,650</u>
NET ASSETS		<u>241,405</u>	<u>60,709</u>	<u>302,114</u>	<u>342,650</u>
FUNDS	15				
Unrestricted funds				241,405	252,384
Restricted funds				60,709	90,266
TOTAL FUNDS				<u>302,114</u>	<u>342,650</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28/10/2025 and were signed on its behalf by:


A Jones - Trustee

The notes form part of these financial statements

Guy's Gift

Notes to the Financial Statements for the Year Ended 31st December 2024

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency. Monetary amounts in these financial statements are rounded to the nearest £.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income, including grants receivable and donations, is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 25% on cost
Computer equipment	- 25% on cost

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

FINANCIAL INSTRUMENTS

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

1. ACCOUNTING POLICIES - continued

FINANCIAL INSTRUMENTS

Basic Financial Assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic Financial Liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised costs, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction costs.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Accounting estimates and judgement are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Accrued Income

In 2024, Guiding Light Investments awarded the charity £40,000 and pledged an additional £60,000 over the next two years. Under Charities SORP (FRS 102) the full value of this grant has been recognised immediately upon the charity receiving notification from Guiding Light Investments that this funding has been awarded.

At the year end £60,000 (2023: £nil) is included as accrued income. However, Guiding Light Investments may in future years subsequently amend the total value of this grant award and the final amount received relating to this fund may vary from the figure included within the financial statements.

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations from individuals	6,742	9,432
Donations from local businesses	141,239	26,069
Donations from charitable trusts	9,848	21,075
Grants	26,626	30,750
	<u>184,455</u>	<u>87,326</u>

Guy's Gift

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

3. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Anton Jurgens Charitable Trust	3,000	-
Baron Davenport's Charity	-	700
Claverdon Fields Charitable Trust	2,000	-
Coventry Contact Centre Charity	3,000	-
DMF Ellis Charitable Trust	-	1,800
Dulverton Trust Fund	4,926	-
Granthame Yorke	-	2,000
King Henry VIII Endowed Trust	-	2,700
The Measures Trust	-	1,500
Rotary Club of Royal Leamington Spa Trust	-	550
Stratford Town Trust	-	1,500
TESCO Community Grant Fund	-	5,000
The 29th May 1961 Charitable Trust	-	3,000
The Brothers Trust	5,000	-
The Charles Lewis Foundation	-	2,000
The Field Family Charitable Trust	2,000	-
The Sir John Middlemore Charitable Trust	-	1,800
Warwick Relief In Need Charity	-	2,600
Whitehill Chase Foundation	6,700	5,600
	<u>26,626</u>	<u>30,750</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Grants	9,140	3,752
Charitable activities	-	725
Bank Interest Received	1,424	424
	<u>10,564</u>	<u>4,901</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Warwickshire County Council Councillor's Grant Fund	<u>9,140</u>	<u>3,752</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Counselling and related activities	<u>223,209</u>	<u>12,346</u>	<u>235,555</u>

Guy's Gift

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	183,926	163,757
Travel	6,665	7,899
Insurance	477	1,086
Communications	1,687	1,608
Postage and stationery	1,752	2,228
Resources	15,221	6,566
Workshops	1,307	176
Training	1,034	1,703
Counselling	-	1,123
Supervision	2,565	3,055
Hire of rooms	2,423	1,273
Subscriptions	90	90
Sundry expenses	495	470
Promotional costs	3,564	-
Depreciation	2,003	2,299
Loss on sale of assets	-	111
	<u>223,209</u>	<u>193,444</u>

7. SUPPORT COSTS

	Management £	Human resources £	Totals £
Counselling and related activities	<u>9,205</u>	<u>3,141</u>	<u>12,346</u>

Support costs, included in the above, are as follows:

	2024 Counselling and related activities £	2023 Total activities £
Independent examination	3,576	1,824
Bookkeeping and payroll	2,071	2,431
DBS checks	370	422
Staff recruitment	848	810
Computer and expenses	1,932	2,126
Bank charges	408	575
Other operating leases	3,141	2,989
	<u>12,346</u>	<u>11,177</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation - owned assets	2,003	2,299
Other operating leases	3,141	2,989
Deficit on disposal of fixed assets	-	111
	<u>5,144</u>	<u>5,399</u>

Guy's Gift

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

9. TRUSTEES' REMUNERATION AND BENEFITS

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

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

10. STAFF COSTS

Staff costs for the year are as follows:-

	2024 £	2023 £
Salaries	172,218	154,556
Social security costs	8,234	6,178
Pension costs	3,474	3,023
Total	183,926	163,757

The average monthly number of employees during the year was 8 (2023 - 8).

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	68,176	19,150	87,326
Charitable activities			
Counselling and related activities	4,901	-	4,901
Total	73,077	19,150	92,227
EXPENDITURE ON			
Charitable activities			
Counselling and related activities	3,626	200,995	204,621
NET INCOME/(EXPENDITURE)	69,451	(181,845)	(112,394)
Transfers between funds	5,138	(5,138)	-
Net movement in funds	74,589	(186,983)	(112,394)
RECONCILIATION OF FUNDS			
Total funds brought forward	177,795	277,249	455,044
TOTAL FUNDS CARRIED FORWARD	252,384	90,266	342,650

Guy's Gift

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

12. TANGIBLE FIXED ASSETS

	Office equipment £	Computer equipment £	Totals £
COST			
At 1st January 2024	2,898	6,949	9,847
Additions	-	998	998
At 31st December 2024	<u>2,898</u>	<u>7,947</u>	<u>10,845</u>
DEPRECIATION			
At 1st January 2024	2,182	4,761	6,943
Charge for year	443	1,560	2,003
At 31st December 2024	<u>2,625</u>	<u>6,321</u>	<u>8,946</u>
NET BOOK VALUE			
At 31st December 2024	<u>273</u>	<u>1,626</u>	<u>1,899</u>
At 31st December 2023	<u>716</u>	<u>2,188</u>	<u>2,904</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accrued grant income	60,000	101,064
Prepayments	1,188	815
	<u>61,188</u>	<u>101,879</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	1,116	564
Social security and other taxes	-	2,831
Pensions	-	601
Accrued expenses	3,288	2,436
	<u>4,404</u>	<u>6,432</u>

Guy's Gift

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

15. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	135,515	(11,918)	(14,078)	109,519
Winding Up Fund	116,869	-	15,017	131,886
	<u>252,384</u>	<u>(11,918)</u>	<u>939</u>	<u>241,405</u>
Restricted funds				
Baron Davenport's Charity	700	(719)	19	-
DMF Ellis Charitable Trust	1,800	(1,814)	14	-
Grantham Yorke	2,000	(2,013)	13	-
Guiding Light Investments Fund	-	60,000	-	60,000
King Henry VIII Endowed Trust	1,008	(1,008)	-	-
Stratford Town Trust	1,132	(1,132)	-	-
The Charles Lewis Foundation	1,927	(1,927)	-	-
The Field Family Charitable Trust	-	486	-	486
The Measures Trust	210	(210)	-	-
The National Lottery Community Fund	74,844	(73,846)	(998)	-
The Sir John Middlemore Charitable Trust	1,800	(1,810)	10	-
Warwick Hospital Pilot Scheme	550	(550)	-	-
Warwick Relief In Need Charity	2,600	(2,603)	3	-
Whitehill Chase Foundation	1,695	(1,472)	-	223
	<u>90,266</u>	<u>(28,618)</u>	<u>(939)</u>	<u>60,709</u>
TOTAL FUNDS	<u>342,650</u>	<u>(40,536)</u>	<u>-</u>	<u>302,114</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,319	(108,237)	(11,918)
Restricted funds			
Baron Davenport's Charity	-	(719)	(719)
DMF Ellis Charitable Trust	-	(1,814)	(1,814)
Grantham Yorke	-	(2,013)	(2,013)
Guiding Light Investments Fund	90,000	(30,000)	60,000
King Henry VIII Endowed Trust	-	(1,008)	(1,008)
Stratford Town Trust	-	(1,132)	(1,132)
The Charles Lewis Foundation	-	(1,927)	(1,927)
The Field Family Charitable Trust	2,000	(1,514)	486
The Measures Trust	-	(210)	(210)
The National Lottery Community Fund	-	(73,846)	(73,846)
The Sir John Middlemore Charitable Trust	-	(1,810)	(1,810)
Warwick Hospital Pilot Scheme	-	(550)	(550)
Warwick Relief In Need Charity	-	(2,603)	(2,603)
Whitehill Chase Foundation	6,700	(8,172)	(1,472)
	<u>98,700</u>	<u>(127,318)</u>	<u>(28,618)</u>
TOTAL FUNDS	<u>195,019</u>	<u>(235,555)</u>	<u>(40,536)</u>

Guy's Gift

Notes to the Financial Statements - continued for the Year Ended 31st December 2024

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	92,855	69,451	(26,791)	135,515
Winding Up Fund	84,940	-	31,929	116,869
	<u>177,795</u>	<u>69,451</u>	<u>5,138</u>	<u>252,384</u>
Restricted funds				
Baron Davenport's Charity	-	700	-	700
DMF Ellis Charitable Trust	-	1,800	-	1,800
Grantham Yorke	-	2,000	-	2,000
King Henry VIII Endowed Trust	-	1,008	-	1,008
Mobile phones	110	(110)	-	-
Stratford Town Trust	-	1,132	-	1,132
The Charles Lewis Foundation	-	1,927	-	1,927
The Measures Trust	-	210	-	210
The National Lottery Community Fund	263,804	(183,822)	(5,138)	74,844
The Sir John Middlemore Charitable Trust	-	1,800	-	1,800
The T U U T Charitable Trust	13,335	(13,335)	-	-
Warwick Hospital Pilot Scheme	-	550	-	550
Warwick Relief In Need Charity	-	2,600	-	2,600
Whitehill Chase Foundation	-	1,695	-	1,695
	<u>277,249</u>	<u>(181,845)</u>	<u>(5,138)</u>	<u>90,266</u>
TOTAL FUNDS	<u>455,044</u>	<u>(112,394)</u>	<u>-</u>	<u>342,650</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,077	(3,626)	69,451
Restricted funds			
Baron Davenport's Charity	700	-	700
DMF Ellis Charitable Trust	1,800	-	1,800
Grantham Yorke	2,000	-	2,000
King Henry VIII Endowed Trust	2,700	(1,692)	1,008
Mobile phones	-	(110)	(110)
Stratford Town Trust	1,500	(368)	1,132
The Charles Lewis Foundation	2,000	(73)	1,927
The Measures Trust	1,500	(1,290)	210
The National Lottery Community Fund	-	(183,822)	(183,822)
The Sir John Middlemore Charitable Trust	1,800	-	1,800
The T U U T Charitable Trust	-	(13,335)	(13,335)
Warwick Hospital Pilot Scheme	550	-	550
Warwick Relief In Need Charity	2,600	-	2,600
Whitehill Chase Foundation	2,000	(305)	1,695
	<u>19,150</u>	<u>(200,995)</u>	<u>(181,845)</u>
TOTAL FUNDS	<u>92,227</u>	<u>(204,621)</u>	<u>(112,394)</u>

Unrestricted Funds

General Fund

The General fund is spent or applied at the discretion of the trustees to further any of the charity's purposes.

Guy's Gift

Notes to the Financial Statements - continued for the Year Ended 31st December 2024

15. MOVEMENT IN FUNDS - continued

Winding Up Fund

This fund is designated in order to provide sufficient funds to cover the cost of redundancy and lease termination costs in the event of the charity winding up, as well as the continuation of services provided to families already receiving support for at least 6 months.

Restricted Funds

Baron Davenport's Charity

Funding was received towards bereavement support sessions in the City of Birmingham and West Midlands counties.

DMF Ellis Charitable Trust

Funding was received towards bereavement support sessions.

Grantham York

Funding was received towards one-to-one counselling in Coventry in the first half of 2024.

Guiding Light Investments

Funding was received towards bereavement support sessions and associated casework costs in the Coventry area.

During the year, £40,000 was received of which £30,000 is for the restricted purpose, and £10,000 is an unrestricted discretionary top up donation.

A further £60,000 of funding over the next two years has been accrued for in respect of the restricted purpose above. The funding will be allocated against the costs incurred in future periods.

King Henry VIII Endowed Trust

Funding was received towards bereavement support sessions.

Mobile phones

Funding of £440 was received from the Provincial Grand Lodge of Warwickshire towards the purchase of new mobile phones. The assets were fully depreciated by 31 December 2023.

Stratford Town Trust

Funding was received towards bereavement support sessions.

The Charles Lewis Foundation

Funding was received towards a bereavement group programme.

The Field Family Charitable Trust

Funding was received towards one to one counselling sessions in Rugby, Warwickshire area.

The Measures Trust

Funding was received towards bereavement support sessions.

The National Lottery Community Fund

Funding received from the National Lottery Community Fund to be used towards building greater capacity, gain new skills, revitalise volunteering opportunities and becoming more relevant to more people. This project includes transitioning from an in-person counselling based method to a digital presence and engagement model and training others in the community to support families by way of online training.

Total project costs allocated against this fund as at 31 December 2024 was £460,624, this fund has been fully spent. The total project budget is £765,624, for which the remaining costs are accounted for from unrestricted reserves.

The Sir John Middlemore Charitable Trust

Funding was received towards one to one counselling sessions.

The TUUT Charitable Trust

Funding of £17,750 was received towards the salary of a new counsellor position for one year. This fund was fully spent by 31 December 2023.

Guy's Gift

Notes to the Financial Statements - continued for the Year Ended 31st December 2024

15. MOVEMENT IN FUNDS - continued

Warwick Hospital Pilot Scheme

Funding was received from Rotary Club of Royal Leamington Spa Trust Fund, towards a pilot project at Warwick Hospital.

Warwick Relief In Need Charity

Funding was received towards counselling sessions in Coventry.

Whitehill Chase Foundation

Funding was received towards bereavement support sessions and resources.

TRANSFERS BETWEEN FUNDS

During the year £15,017 was transferred from the unrestricted general fund to the designated winding up fund.

During the year the following amounts were transferred to the general unrestricted fund representing the net book value of fixed assets purchased using restricted funds:

	£
The National Lottery Community Fund	998
	<u>998</u>

During the year, transfers were made from the unrestricted general fund to cover the small overspends on the following restricted grants:

	£
Baron Davenport's Charity	19
DMF Ellis Charitable Trust	14
Grantham Yorke	13
The Sir John Middlemore Charitable Trust	10
Warwick Relief In Need Charity	3
	<u>59</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2024 nor for the year ended 31 December 2023.

17. INDEPENDENT EXAMINER FEES

During the year the independent examiner charged fees for the independent examination of £3,576 (2023 - £1,824).

18. LIMITED BY GUARANTEE

The charitable company is limited by guarantee, with each member liable for £10 towards the payment of the debts and liabilities of the charitable company in the event that the charitable company is ever wound up.

Guy's Gift

Detailed Statement of Financial Activities for the Year Ended 31st December 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from individuals	6,742	9,432
Donations from local businesses	141,239	26,069
Donations from charitable trusts	9,848	21,075
Grants	26,626	30,750
	184,455	87,326
Charitable activities		
Grants	9,140	3,752
Charitable activities	-	725
Bank Interest Received	1,424	424
	10,564	4,901
Total incoming resources		
	195,019	92,227
EXPENDITURE		
Charitable activities		
Wages	172,218	154,556
Social security	8,234	6,178
Pensions	3,474	3,023
Travel	6,665	7,899
Insurance	477	1,086
Communications	1,687	1,608
Postage and stationery	1,752	2,228
Resources	15,221	6,566
Workshops	1,307	176
Training	1,034	1,703
Counselling	-	1,123
Supervision	2,565	3,055
Hire of rooms	2,423	1,273
Subscriptions	90	90
Sundry expenses	495	470
Promotional costs	3,564	-
Office equipment depreciation	443	669
Computer equipment depreciation	1,560	1,630
Loss on sale of tangible fixed assets	-	111
	223,209	193,444
Support costs		
Management		
Independent examination	3,576	1,824
Bookkeeping and payroll	2,071	2,431
DBS checks	370	422
Staff recruitment	848	810
Computer and expenses	1,932	2,126
Bank charges	408	575
	9,205	8,188
Human resources		
Other operating leases	3,141	2,989

This page does not form part of the statutory financial statements

Guy's Gift

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2024**

	2024 £	2023 £
Total resources expended	<u>235,555</u>	<u>204,621</u>
Net expenditure	<u>(40,536)</u>	<u>(112,394)</u>

GUY'S GIFT

England & Wales - Charity number 1128116

Accounts

REGISTERED COMPANY NUMBER: 06780060 (England and Wales)
REGISTERED CHARITY NUMBER: 1128116

**Report of the Trustees and
Financial Statements for the Year Ended 31st December 2023
for
Guy's Gift**

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Guy's Gift

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Guy's Gift

Reference and Administrative Details for the Year Ended 31st December 2023

TRUSTEES	S Potter J Potter A Jones J Freeman
REGISTERED OFFICE	C/o Wright Hassall LLP Olympus Avenue Leamington Spa Warwickshire CV34 6BF
REGISTERED COMPANY NUMBER	06780060 (England and Wales)
REGISTERED CHARITY NUMBER	1128116
INDEPENDENT EXAMINER	The Richards Sandy Partnership Thorneloe House 25 Barbourne Road Worcester Worcestershire WR1 1RU
SOLICITORS	Wright Hassall Solicitors Olympus Avenue Leamington Spa Warwickshire CV34 6BF
BANKERS	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ The Co-operative Bank plc 1 Balloon Street Manchester M4 4BE

Guy's Gift
Report of the Trustees
for the Year Ended 31st December 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 31st December 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are to relieve the mental, spiritual and physical distress of children affected by bereavement or loss, particularly through group work, support, counselling and education, including (but not by way of limitation):

- increasing a child's knowledge and understanding of death;
- increasing awareness and understanding of the grieving process;
- promoting open communication within the child's family;
- responding to the individual needs of each child and its family, enabling them to continue their lives in a meaningful way; and
- establishing any other services as might be required by an agency dealing with child bereavement.

Significant activities

The Charity's primary objective is to provide support to bereaved children, young people and their families. Our aims as set out in the company's memorandum of association are to help children and young people through the grieving process in a safe, supportive and educational environment. In addition, to this we offer advice to parents, carers, teachers and other child support professionals and inform and raise awareness of childhood bereavement in the wider community.

Our service, which is available throughout Coventry and Warwickshire, continues to be led by the individual needs of the young people and families who seek our support.

We strive to be accessible to the widest possible user base. We incorporate equality into our core objectives and make every effort to eliminate discrimination and provide equal opportunities in access to services.

As an organisation firmly embedded in the community, we embrace collaborative working with other agencies and organisations to secure the best outcomes for all the bereaved children and young people we work with.

The trustees recognise their role in ensuring appropriate policies and standards of engagement are rigorously applied to safeguard vulnerable children, young people and their families as well as the Guy's Gift team.

Our work is continually monitored and outcomes are evaluated to ensure that the service is appropriate to the needs of children, young people and their families, and positive results are achieved, making a positive difference in the lives of those we support.

We promote the advancement of understanding of the needs of bereaved children and young people, and to that end we offer training and support to people whose work with children and young people places them in a position to provide meaningful support.

Everything we do is underpinned by the principles of trust, respect and confidentiality.

Public benefit

In all of our work with bereaved children, young people and their families, benefit to the public is of paramount importance. We measure the success of our direct support by the outcomes for individuals. We also provide indirect support for children and young people by helping parents, carers and other professionals to give effective support.

Volunteers

Guy's Gift benefits hugely from the support of a strong and committed volunteer team. We actively encourage people from all backgrounds to work with us in a variety of capacities to further our aims. We provide training and opportunities for volunteers to acquire new skills and work with others to add value to their communities.

Student Placements

We were pleased to continue support for three counselling students in 2023, helping them gain essential practical experience. We maintain strong connections with local HE colleges and believe the opportunities we provide are beneficial to the student, the wider community and of course Guy's Gift and the families we work with.

Guy's Gift

Report of the Trustees for the Year Ended 31st December 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities - review of 2023

This year has been about building on the success of 2022, when we enlarged our operational capabilities to provide more bereavement and specialist counselling for more individual children and young people and their families throughout Coventry and Warwickshire.

The number of individual referrals in 2023 rose to an unprecedented 686 and exceeded the previous year by 26%. We have identified several reasons for this increase. There is a growing recognition that young people's mental health must be addressed to allow them to fulfil their potential, which has created a greater demand for support. At the same time, we have expanded our outreach and raised awareness in the community.

Our professional counselling and support team is the core strength of the organisation, and funding has allowed us to maintain staffing levels that have coped with a huge surge in demand. The team delivered three main areas of provision; one to one counselling and support; group support programme; and support to support (S2S), which provides resources and support to others, who may already be engaged with the young person.

One to one support accounted for about 46% of our work. We were able to meet with more children and young people than ever before, both in person and via video link. Most younger children prefer in person counselling sessions, which often take place in schools. However, video is a vital component of the service during holidays, when in person sessions are more difficult. We find that older teenagers tend to prefer remote sessions, and schools will often facilitate this.

44% of referrals result in young people being offered group sessions. Some of the participants will naturally go on to receive one to one support after a group programme has been completed, as their needs become apparent during sessions.

A group programme includes 6 sessions (one per week) usually after school. In 2023 we ran group programmes in Kenilworth, Nuneaton, Coventry and Rugby. We use community venues, which are conveniently located, welcoming environments, and likely to be familiar to the families. Young people can share their experiences with others in similar circumstances, while engaged in group activities. They may be the only student in their school to have been affected by bereavement and it can be liberating and empowering to meet others who understand how it feels. As well as bringing young people together, the sessions deliver important strategies for coping with a range of emotions, promoting communication within families, and helping young people grow in confidence and acquire the means of moving forward with positivity. And just as importantly, the sessions are fun.

Parents are also able to meet (separately from their children) to talk and share their experiences. Many go on to form contact and support groups beyond the Guy's Gift framework.

The remaining 10% of referrals were covered by the Support-to-Support programme (S2S). We aim to provide other professional, notably schoolteachers, with the resources and back-up to provide initial care and on-going support.

As part of the S2S programme we have continued to provide bereavement resource packs for schools. Packs were given to a further 62 schools during the year, making a significant impact in the way that schools are able to support their students.

Packs are tailored to recipient schools and are age appropriate. The packs typically comprise a Guy's Gift branded bag containing a range of books (averaging 10 - 12 titles) relating to bereavement and loss, for shared reading and promoting openings for conversations about children's feelings. The packs also contain resource sheets produced by our team, explaining how to use the packs to best advantage, how to include the families for use at home, and how to refer to Guy's Gift for on-going or more intensive support and counselling. Packs also contain a Guy's Gift Buddy Bear, a vital part of the therapeutic journey for children.

The roll out of resource packs has proved hugely successful. Schools have been equipped with carefully curated resource kits that have been used for low level intervention and follow-up work, with our support only a phone call away. We believe that the packs raise awareness and have probably resulted in more referrals to Guy's Gift during the year.

Schools told us:

"We really appreciate the resource kit. It was a lovely surprise. Have used it regularly already, thank you."

"The books allow us to talk about bereavement through the characters rather than the child's own experience. It also opens possibilities for the children to share their feelings. Invaluable to have at school."

Guy's Gift

Report of the Trustees for the Year Ended 31st December 2023

During the year, and in support of this resource pack programme, we also launched monthly, online drop-in, support meetings for teachers and other professionals. It is designed for those seeking advice and support on how to approach bereavement support with families and children, and for those wanting to develop a better understanding of the subject.

So far, we have provided sessions on:

- The links between grief and mental health
- Top ten interventions
- Supporting bereaved children with special educational needs (SEN)
- Supporting children bereaved by suicide
- How to talk about suicide with children
- Supporting children who are traumatized in bereavement

We have been working hard with schools to provide them with the tools to approach these difficult topics sensitively, and how to support them long term.

Our outreach extended to all administrative districts across Coventry and Warwickshire in 2023. We recognise that the majority of referrals came from the main population centres, but just as importantly, our policy of delivering support where it is needed in the community ensured that we covered even the more remote areas.

The central band of the area, which is most densely populated and includes Coventry and Rugby accounted for half of all referrals, while the parts of Warwickshire to the north and south were roughly equal, at a quarter of total referrals each.

We support children and young people from 5 years upwards into early adulthood, with the majority of referrals relating to points of anxiety, for example the transition from primary to secondary school. Approximately half of referrals were for children up to 11 and half for those from 12 and above.

Fundraising activities

We have successfully raised funds sufficient to achieve our aims in 2023. We have benefitted for the ongoing support of The National Lottery Community Fund as well as a variety of charitable trusts, businesses, organisations and individuals. We are grateful to all those who make our work possible through their generosity and support in so many ways.

We operate a Just Giving account, enabling our local community to donate to Guy's Gift digitally.

How we've involved people from our community in the work we do

Our community based operating model means that we are fully integrated in the community we serve, and as a result, we involve people from the community in all our work.

First and foremost, we have an active volunteer team who support our work with children and young people directly. The volunteer team is an amazing asset, and it would be difficult for Guy's Gift to operate group sessions without their help. Naturally, everyone who works with children and young people is required to obtain an enhanced DBS check, take part in annual safeguarding training and, and undertake specialised training appropriate to their role. We have appointed a dedicated co-ordinator to promote volunteering opportunities, train and support the volunteering team, listen to their needs, and promote their ideas within the organisations.

We are committed to playing our part in promoting a cohesive society, and we are proud of the way our volunteers embrace the opportunity to be part of this. They tell us they find the role hugely rewarding, they feel valued because they can share their knowledge and skills and bring new initiatives to the table to help build a stronger more resilient community.

In addition to volunteers, during the year we provided placement opportunities and training for three counselling degree students. They were able to accrue the face-to-face counselling time required to successfully complete their course, under the close supervision of our professional team. We are committed to working with the local further education college to provide these opportunities, because we believe it strengthens the community and ultimately enables our values and expertise to be shared with a wider audience.

We have already mentioned the input from local businesses that have helped build and deliver our resource kits for schools, and we frequently involve other organisations in support of our work. For example, we have drawn on HR expertise to help our recruitment and ensure compliance with our legal requirements. We have also accepted support in reviewing our policy documentation to ensure it is up to date and fit for purpose. This indirect support is invaluable in maintaining the charity's operation.

Guy's Gift

Report of the Trustees for the Year Ended 31st December 2023

ACHIEVEMENT AND PERFORMANCE

Our relationship with schools is vital to our success. In the past two years, we have worked with 212 schools across Coventry and Warwickshire. We build partnerships with schools that refer students to us and make other schools who may not have known of Guy's Gift, aware of our presence. Schools are a major source of referrals to Guy's Gift, and a significant route to family engagement. We believe that by working together we can reinforce the positive messaging around support in the community and working together with a single aim. That is to improve mental health and improve outcomes for children and young people whose lives have been impacted by bereavement.

An important part of local involvement is working together with other organisations with similar values and objectives.

For the second year we have worked with the Lily Mae Foundation to provide counselling and support for children and young people attending an event day. Lily Mae Foundation is a charity, working across the West Midlands, that provides support for parents and families coming to terms with the loss of a baby to stillbirth, neonatal death, miscarriage or termination. Their primary support is for adults, but there are inevitably children affected by these issues too, that would otherwise not receive support. Some of the young people supported in this way have gone on to receive longer term counselling from Guy's Gift as a result of our collaborative relationship.

We have also started work on a pilot project with the Warwickshire Hospital's Paediatric Department to provide support packs for children, and advice and support for families that have been bereaved or are facing bereavement. The Paediatric Department Staff are a hub for providing support and information to all other departments within the hospital, but they acknowledge that they are often under equipped for the task. We know that working together we can improve the quality of the initial support and information given and create a route to ongoing support if needed.

The difference we're making

Research suggests that bereavement in childhood can shape an individual's transition into adulthood and in some instances have a lasting adverse impact on their health, academic performance, and relationships.

It is important for us to know that our work is making a positive difference to the individuals and families we work with and to the wider community. We continually monitor our performance at both the organisational level in terms of numbers of referrals we have responded to, and how we achieve positive outcomes for individuals.

In 2023 we accepted 686 referrals for individual children and young people, 26% higher than the previous year. We believe that there is a growing demand for support in this sector that recognises the benefits that good mental health can have throughout life. Without our input, this need would be largely unmet. We have extended our outreach, resulting in more people seeking our help.

One of our counsellors reported: "Schools tell me that it (Guy's Gift) is the only reliable and available service that schools can get dedicated bereavement support from."

Equally, the outcome for individuals is of paramount importance. We use both qualitative and quantitative methods to assess and measure the difference we are making.

For this reason, at the end of each course of counselling interventions and every group programme, we ask children and their parents and schools to comment on the support they have received, by completing an end of support/exit survey. We believe it is important to give a voice to even the youngest children to shape the service we offer. The feedback is used to assess our work and make improvements as a result.

How do we know it's helped? We asked the people we support.

The children and young people we supported told us:

"It was nice to have time to talk about my mum and dad" - 15 years old

"It was good to talk, and it felt like they understood me and listened to me" - 9 years old

What we've learned

The impact of the pandemic is still being felt for many children and young people we support. The feelings of isolation from loved ones who have died continues to be a theme within our work.

Building on our community interactions, and strengthening our support to support mechanisms is providing a timely, and considered support to those who need it, from professionals they are already engaging with.

Guy's Gift
Report of the Trustees
for the Year Ended 31st December 2023

FINANCIAL REVIEW

Financial position

Unrestricted incoming resources for the year amounted to £73,077 (2022: £80,420) and unrestricted outgoing resources amounted to £3,626 (2022: £392) resulting in net unrestricted (expenditure)/ income of £69,451 (2022: £80,028).

Restricted incoming resources for the year amounted to £19,150 (2022: £24,240) and restricted outgoing resources were £200,995 (2022: £179,838), resulting in net expenditure of £181,845 (2022: net expenditure of £155,598). The large deficit incurred during the year is mainly due to accruing the National Lottery income in full in the year it was awarded, whilst the expenditure for the project will be allocated in the year incurred.

The total funds of the charity as at 31 December 2023 amounted to £342,650 (2022: £455,044).

Principal funding sources

Funding has been received from a number of sources and we are grateful to all, the charitable trusts, foundations, businesses, community groups, families and individuals who have helped us. Every donation makes a difference to achieving the aims and objectives of Guy's Gift.

We have continued to have support from The National Lottery Community Foundation, which has met part of our needs for 2023, and other donations have been sufficient to cover our remaining financial aims.

Our main financial objective is to develop an income stream sufficient to build a highly cost-effective service. Looking ahead to 2024, we have confidence that we will find the financial resources to continue our operation, and to provide sustainability for the charity.

Whilst we can't acknowledge each individual donation received in 2023, we had a number of significant donations we would like to highlight. We are appreciative of the support of Baylis & Harding; Brindley Twist Taft & James, TUUT Charitable Trust, and Whitehill Chase, whose financial support and endorsement is hugely valuable to Guy's Gift.

Reserves policy

The trustees aim to hold unrestricted free reserves to cover approximately 6 months of total expenditure, such that in the unlikely event of a sudden loss of income, the charity has a reserve to fund ongoing expenditure.

The Charity will also maintain a designated reserve to close the Charity, should it be necessary, without adversely affecting the service to families already receiving support, meet liabilities to creditors and meet staff notice and redundancy costs.

At the year end total unrestricted free reserves (which exclude unrestricted reserves held within tangible fixed assets) of £249,480 (2022 - £177,729). Included within this figure are designated funds of £116,869 (2023: £84,940) as detailed in note 15. Total expenditure for the year was £204,621 (2022 - £180,230). The trustees consider the current level of reserves, excluding the designated fund, to be approximately equivalent to 7 months expenditure for the financial year ended 31 December 2023. The stated strategy has therefore been achieved this year.

The National Lottery grant of £460,624 was awarded in 2021 to the charity based on an initial budget submitted by the charity with total project costs of £765,624 over 3 years. The charity will need to temporarily build up unrestricted reserves in order to fund the charity's share of project costs relating to this grant in the future.

At the year end the reserves of the charity was as follows:

	2023 £	2022 £
Unrestricted funds	252,384	177,795
Restricted funds (see note 15 for further details)	90,266	277,249
	<u>342,650</u>	<u>455,044</u>

Included within these funds are amounts held within tangible fixed assets of £2,904 (2022 - £66) attributable to unrestricted funds and £nil (2022 - £4,549) attributable to restricted funds.

HOW WE'RE CHANGING WHAT WE DO - PLANS FOR 2024

In 2024, we hope to produce further support videos, which help provide support to support, train our staff and volunteer team, and provide information and guidance for bereaved families. We know from schools and families that video medium is preferred by many families.

We have seen growth in our volunteer team in 2023, and intend to build on this in 2024, particularly focussing on volunteer recruitment within high referral areas.

Guy's Gift

Report of the Trustees for the Year Ended 31st December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Guy's Gift is a charitable company limited by guarantee. The Memorandum and Articles of Association set out the aims, objectives and governing principles of the charity. Guy's Gift was Incorporated in 2008 and registered as a charity in February 2009.

Trustees

The directors of the company are also charity trustees for the purposes of charity law, and are responsible for control and direction of the charity. The trustees, collectively, have a broad range of experience including business management, counselling, education, project management, IT and systems.

Trustees regularly take part in activity days and workshops for bereaved children, young people and their families, thereby maintaining direct contact with the delivery team of paid and voluntary staff and the families we support.

Trustees give their time voluntarily and receive no benefits from their role as trustee.

Recruitment and appointment of new trustees

New trustees are usually recruited from the community in which we operate, reflecting the values of the community and bringing diversity to the board.

Induction and training of new trustees

New trustees receive induction on trustee responsibility from the existing trustees at trustees meetings as deemed necessary. They are expected to be conversant with the Charity Commission's 'The Essential Trustee' and to undertake both internal and external training when appropriate.

Staff

We have a small, professional, operating team of specialist counsellors, who are responsible for delivering our primary service in the community, both individual support and counselling as well as group sessions and collective events.

The delivery team are supported by an administrator, and a volunteer coordinator, fundraising and volunteer coordination. In addition, we have a part time fundraiser. All functions are overseen by the Operations Manager, who is responsible for day-to-day management and regularly liaises with trustees to report current performance and financial position.

The professional team is supported by our trained and highly valued volunteers, who fulfil a variety of functions helping to achieve our aims. Volunteers of all ages and backgrounds bring a wide and varied range of skills and qualities that enrich the organisation. Volunteers reflect the social and cultural diversity of the community and extend our outreach. The majority of our volunteers work with children and young people in group settings, providing encouragement and support to individuals. Others bring much needed practical support, such as building and delivering resource packs in support of our schools programme.

Community

Links with the local community are vital to our success. We believe that communities that work together are stronger, more resilient and more able to help those who need support. We value our relationships with the many third sector and statutory organisations, businesses and individuals throughout Coventry and Warwickshire, and further afield, who work to build better communities.

Data Protection

Guy's Gift is registered with the information commissioner's office, ICO registration number ZA486520. We have rigorous policies and procedures in place to ensure the protection of data and to maintain confidentiality. All records are classed as sensitive information and are kept securely at all times.

Safeguarding and DBS

All staff who require one, including trustees and volunteers, have an up to date enhanced DBS check which is added to the online update service. The status of each DBS is reviewed periodically throughout the year. Owing to the nature of the work we undertake, all staff must adhere to the charity's mandatory safeguarding policy and annual update training.

Risk management

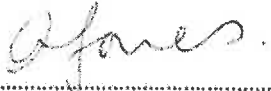
The trustees endeavour to identify potential risks that may affect the charity and to eliminate or reduce them as far as possible. The management of risk is reviewed at every meeting of the trustees and where new areas of risk are identified all appropriate responses are implemented and recorded.

Guy's Gift

**Report of the Trustees
for the Year Ended 31st December 2023**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 19/11/2024..... and signed on its behalf by:


.....
A Jones - Trustee

**Independent Examiner's Report to the Trustees of
Guy's Gift**

Independent examiner's report to the trustees of Guy's Gift ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

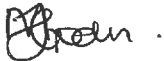
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Melissa Godwin ACA ACCA

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Date: 19.11.24

Guy's Gift

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	68,176	19,150	87,326	102,480
Charitable activities	4				
Counselling and related activities		4,901	-	4,901	2,180
Total		<u>73,077</u>	<u>19,150</u>	<u>92,227</u>	<u>104,660</u>
EXPENDITURE ON					
Charitable activities	5				
Counselling and related activities		3,626	200,995	204,621	180,230
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	69,451 5,138	(181,845) (5,138)	(112,394) -	(75,570) -
Net movement in funds		<u>74,589</u>	<u>(186,983)</u>	<u>(112,394)</u>	<u>(75,570)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		177,795	277,249	455,044	530,614
TOTAL FUNDS CARRIED FORWARD		<u>252,384</u>	<u>90,266</u>	<u>342,650</u>	<u>455,044</u>

The notes form part of these financial statements

Guy's Gift

**Balance Sheet
31st December 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	2,904	-	2,904	4,615
CURRENT ASSETS					
Debtors	13	27,035	74,844	101,879	223,407
Cash at bank		228,877	15,422	244,299	232,923
		<u>255,912</u>	<u>90,266</u>	<u>346,178</u>	<u>456,330</u>
CREDITORS					
Amounts falling due within one year	14	(6,432)	-	(6,432)	(5,901)
NET CURRENT ASSETS		<u>249,480</u>	<u>90,266</u>	<u>339,746</u>	<u>450,429</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>252,384</u>	<u>90,266</u>	<u>342,650</u>	<u>455,044</u>
NET ASSETS		<u>252,384</u>	<u>90,266</u>	<u>342,650</u>	<u>455,044</u>
FUNDS	15				
Unrestricted funds				252,384	177,795
Restricted funds				90,266	277,249
TOTAL FUNDS				<u>342,650</u>	<u>455,044</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2023.

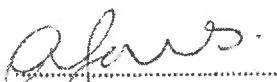
The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19.11.2024 and were signed on its behalf by:


A Jones - Trustee

Guy's Gift

Notes to the Financial Statements for the Year Ended 31st December 2023

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency. Monetary amounts in these financial statements are rounded to the nearest £.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income, including grants receivable and donations, is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 25% on cost
Computer equipment	- 25% on cost

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

FINANCIAL INSTRUMENTS

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic Financial Assets

Guy's Gift

Notes to the Financial Statements - continued for the Year Ended 31st December 2023

1. ACCOUNTING POLICIES - continued

FINANCIAL INSTRUMENTS

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic Financial Liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised costs, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction costs.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Accounting estimates and judgement are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Material future grant income accrued for

In 2021, the National Lottery awarded the charity a grant of up to £460,624 over 3 years towards a restricted fund project. Under Charities SORP (FRS 102) the full value of this grant was recognised immediately upon the charity receiving notification from the National Lottery that this funding has been rewarded. However this grant has been awarded based on budget forecasts submitted to the National Lottery that the National Lottery have accepted may vary over the lifetime of the project to which they relate. It is therefore possible that in future accounting periods the National Lottery may vary the total level of grant funding that the charity receive relating to this project.

The National Lottery Community Fund funding was awarded based on an initial budget submitted by the charity with total project costs of £765,624, of which the National Lottery has agreed to contribute £460,624. The remaining funding for this project is expected to come from both the general unrestricted reserves of the charity and additional grant funding to be applied for in the future. However the National Lottery acknowledges that actual expenditure may vary from the budget submitted. Total project costs incurred to date as at 31 December 2023 was £380,642. These costs have been allocated solely to National Lottery Community Fund, with the element of costs to be funded out of either unrestricted reserves or future additional grant funding to be accounted for in future financial periods.

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations from individuals	9,432	8,945
Donations from local businesses	26,069	50,145
Donations from charitable trusts	21,075	20,150
Grants	30,750	23,240
	<u>87,326</u>	<u>102,480</u>

Guy's Gift

Notes to the Financial Statements - continued for the Year Ended 31st December 2023

3. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Baron Davenport's Charity	700	-
DMF Ellis Charitable Trust	1,800	-
Granthame Yorke	2,000	-
King Henry VIII Endowed Trust	2,700	1,890
The Measures Trust	1,500	-
Rotary Club of Royal Leamington Spa Trust	550	-
Stratford Town Trust	1,500	-
TESCO Community Grant Fund	5,000	-
The 29th May 1961 Charitable Trust	3,000	-
The Charles Lewis Foundation	2,000	-
The Sir John Middlemore Charitable Trust	1,800	-
The T U U T Charitable Trust	-	17,750
The WO Street Charitable Foundation	-	3,600
Warwick Relief In Need Charity	2,600	-
Whitehill Chase Foundation	5,600	-
	<u>30,750</u>	<u>23,240</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Grants	3,752	2,001
Charitable activities	725	-
Bank Interest Received	424	179
	<u>4,901</u>	<u>2,180</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Warwickshire County Council Councillor's Grant Fund	<u>3,752</u>	<u>2,000</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Counselling and related activities	<u>193,444</u>	<u>11,177</u>	<u>204,621</u>

Guy's Gift

Notes to the Financial Statements - continued
for the Year Ended 31st December 2023

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	163,757	136,794
Travel	7,899	4,093
Insurance	1,086	942
Communications	1,608	1,427
Postage and stationery	2,228	6,379
Resources	6,566	11,747
Workshops	176	101
Training	1,703	1,389
Counselling	1,123	-
Supervision	3,055	2,445
Hire of rooms	1,273	2,371
Subscriptions	90	90
Sundry expenses	470	170
Depreciation	2,299	2,333
Loss on sale of assets	111	153
	<u>193,444</u>	<u>170,434</u>

7. SUPPORT COSTS

	Management	Human resources	Totals
	£	£	£
Counselling and related activities	<u>8,188</u>	<u>2,989</u>	<u>11,177</u>

Support costs, included in the above, are as follows:

	2023	2022
	Counselling and related activities	Total activities
	£	£
Independent examination	1,824	1,806
Bookkeeping and payroll	2,431	2,441
DBS checks	422	37
Staff recruitment	810	1,682
Computer and expenses	2,126	3,609
Bank charges	575	81
Other operating leases	2,989	140
	<u>11,177</u>	<u>9,796</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	2,299	2,333
Other operating leases	2,989	140
Deficit on disposal of fixed assets	<u>111</u>	<u>153</u>

Guy's Gift

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st December 2023 nor for the year ended 31st December 2022.

10. STAFF COSTS

Staff costs for the year are as follows:-

	2023 £	2022 £
Salaries	154,556	129,944
Social security costs	6,178	4,344
Pension costs	3,023	2,506
Total	163,757	136,794

The average monthly number of employees during the year was 8 (2022 - 8).

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	78,240	24,240	102,480
Charitable activities			
Counselling and related activities	2,180	-	2,180
Total	80,420	24,240	104,660
EXPENDITURE ON			
Charitable activities			
Counselling and related activities	392	179,838	180,230
NET INCOME/(EXPENDITURE)	80,028	(155,598)	(75,570)
RECONCILIATION OF FUNDS			
Total funds brought forward	97,767	432,847	530,614
TOTAL FUNDS CARRIED FORWARD	177,795	277,249	455,044

Guy's Gift

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

12. TANGIBLE FIXED ASSETS

	Office equipment £	Computer equipment £	Totals £
COST			
At 1st January 2023	2,657	7,378	10,035
Additions	241	458	699
Disposals	-	(887)	(887)
	<u>2,898</u>	<u>6,949</u>	<u>9,847</u>
At 31st December 2023	2,898	6,949	9,847
DEPRECIATION			
At 1st January 2023	1,513	3,907	5,420
Charge for year	669	1,630	2,299
Eliminated on disposal	-	(776)	(776)
	<u>2,182</u>	<u>4,761</u>	<u>6,943</u>
At 31st December 2023	2,182	4,761	6,943
NET BOOK VALUE			
At 31st December 2023	<u>716</u>	<u>2,188</u>	<u>2,904</u>
At 31st December 2022	<u>1,144</u>	<u>3,471</u>	<u>4,615</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued grant income	101,064	221,243
Prepayments	815	2,164
	<u>101,879</u>	<u>223,407</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	564	162
Social security and other taxes	2,831	3,094
Pensions	601	617
Accrued expenses	2,436	2,028
	<u>6,432</u>	<u>5,901</u>

Guy's Gift

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

15. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	92,855	69,451	(26,791)	135,515
Winding Up Fund	84,940	-	31,929	116,869
	<u>177,795</u>	<u>69,451</u>	<u>5,138</u>	<u>252,384</u>
Restricted funds				
Baron Davenport's Charity	-	700	-	700
DMF Ellis Charitable Trust	-	1,800	-	1,800
Granthame Yorke	-	2,000	-	2,000
King Henry VIII Endowed Trust	-	1,008	-	1,008
Mobile phones	110	(110)	-	-
Stratford Town Trust	-	1,132	-	1,132
The Charles Lewis Foundation	-	1,927	-	1,927
The Measures Trust	-	210	-	210
The National Lottery Community Fund	263,804	(183,822)	(5,138)	74,844
The Sir John Middlemore Charitable Trust	-	1,800	-	1,800
The T U U T Charitable Trust	13,335	(13,335)	-	-
Warwick Hospital Pilot Scheme	-	550	-	550
Warwick Relief In Need Charity	-	2,600	-	2,600
Whitehill Chase Foundation	-	1,695	-	1,695
	<u>277,249</u>	<u>(181,845)</u>	<u>(5,138)</u>	<u>90,266</u>
TOTAL FUNDS	<u>455,044</u>	<u>(112,394)</u>	<u>-</u>	<u>342,650</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,077	(3,626)	69,451
Restricted funds			
Baron Davenport's Charity	700	-	700
DMF Ellis Charitable Trust	1,800	-	1,800
Granthame Yorke	2,000	-	2,000
King Henry VIII Endowed Trust	2,700	(1,692)	1,008
Mobile phones	-	(110)	(110)
Stratford Town Trust	1,500	(368)	1,132
The Charles Lewis Foundation	2,000	(73)	1,927
The Measures Trust	1,500	(1,290)	210
The National Lottery Community Fund	-	(183,822)	(183,822)
The Sir John Middlemore Charitable Trust	1,800	-	1,800
The T U U T Charitable Trust	-	(13,335)	(13,335)
Warwick Hospital Pilot Scheme	550	-	550
Warwick Relief In Need Charity	2,600	-	2,600
Whitehill Chase Foundation	2,000	(305)	1,695
	<u>19,150</u>	<u>(200,995)</u>	<u>(181,845)</u>
TOTAL FUNDS	<u>92,227</u>	<u>(204,621)</u>	<u>(112,394)</u>

Guy's Gift

Notes to the Financial Statements - continued for the Year Ended 31st December 2023

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	97,767	80,028	(84,940)	92,855
Winding Up Fund	-	-	84,940	84,940
	<u>97,767</u>	<u>80,028</u>	<u>-</u>	<u>177,795</u>
Restricted funds				
Mobile phones	220	(110)	-	110
The Harry Payne Trust	1,000	(1,000)	-	-
The National Lottery Community Fund	431,627	(167,823)	-	263,804
The T U U T Charitable Trust	-	13,335	-	13,335
	<u>432,847</u>	<u>(155,598)</u>	<u>-</u>	<u>277,249</u>
TOTAL FUNDS	<u>530,614</u>	<u>(75,570)</u>	<u>-</u>	<u>455,044</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,420	(392)	80,028
Restricted funds			
King Henry VIII Endowed Trust	1,890	(1,890)	-
Mobile phones	-	(110)	(110)
Resource kits and book project	1,000	(1,000)	-
The Harry Payne Trust	-	(1,000)	(1,000)
The National Lottery Community Fund	-	(167,823)	(167,823)
The WO Street Charitable Foundation	3,600	(3,600)	-
The T U U T Charitable Trust	17,750	(4,415)	13,335
	<u>24,240</u>	<u>(179,838)</u>	<u>(155,598)</u>
TOTAL FUNDS	<u>104,660</u>	<u>(180,230)</u>	<u>(75,570)</u>

Unrestricted Funds

General Fund

The General fund is spent or applied at the discretion of the trustees to further any of the charity's purposes.

Winding Up Fund

This fund is designated in order to provide sufficient funds to cover the cost of redundancy and lease termination costs in the event of the charity winding up, as well as the continuation of services provided to families already receiving support for at least 6 months.

Restricted Funds

Baron Davenport's Charity

Funding of £700 was received during the year, towards bereavement support sessions in the City of Birmingham and West Midland counties.

DMF Ellis Charitable Trust

Funding of £1,800 was received during the year, towards bereavement support sessions. This funding will be used in 2024.

Guy's Gift

Notes to the Financial Statements - continued for the Year Ended 31st December 2023

15. MOVEMENT IN FUNDS - continued

Granthame York

Funding of £2,000 was received during the year, towards one-to-one counselling in Coventry in the first half of 2024.

King Henry VIII Endowed Trust

Funding of £2,700 was received during the year, towards bereavement support sessions. £1,692 of the fund has been spent in the year, leaving a balance of £1,008 available for use in 2024.

Mobile phones

Funding of £440 was received from the Provincial Grand Lodge of Warwickshire towards the purchase of new mobile phones. The balance at 31 December 2023 is £nil and this represents the asset being fully depreciated at the year end.

Stratford Town Trust

Funding of £1,500 was received during the year, towards bereavement support sessions. £368 of the fund has been spent in the year, leaving a balance of £1,132 available for use in 2024.

The Charles Lewis Foundation

Funding of £2,000 was received during the year, towards a bereavement group programme. £73 of the fund has been spent in the year, leaving a balance of £1,927 available for use in 2024.

The Measures Trust

Funding of £1,500 was received during the year, towards bereavement support sessions. £1,290 of the fund has been spent in the year, leaving a balance of £210 available for use in 2024.

The National Lottery Community Fund

Funding receivable from the National Lottery Community Fund to be used towards building greater capacity, gain new skills, revitalise volunteering opportunities and becoming more relevant to more people. This project includes transitioning from an in-person counselling based method to a digital presence and engagement model and training others in the community to support families by way of online training.

Total project costs incurred to date as at 31 December 2023 was £380,642, out of a budgeted £765,624, which have been allocated only to the National Lottery Community Fund. The element of total project costs to be funded out of either unrestricted reserves or future additional grant funding will be accounted for in future financial periods.

The Sir John Middlemore Charitable Trust

Funding of £1,800 was received in the year, towards one to one counselling sessions. This funding will be used in 2024.

The TUUT Charitable Trust

Funding of £17,750 was received during the year and prior year, towards the salary of a new counsellor position for one year. As at 31 December 2023, this fund has been fully spent.

Warwick Hospital Pilot Scheme

Funding of £550 was received during the year from Rotary Club of Royal Leamington Spa Trust Fund, towards a pilot project at Warwick Hospital.

Warwick Relief In Need Charity

Funding of £2,600 was received during the year, towards counselling sessions in Coventry. This funding will be used in 2024.

Whitehill Chase Foundation

Funding of £2,000 was received during the year, towards bereavement support sessions and resources. £305 of the fund has been spent in the year.

The WQ Street Charitable Foundation

Funding of £3,600 was received last year, towards bereavement support sessions. This fund was fully spent in 2022.

TRANSFERS BETWEEN FUNDS

During the year the following amounts were transferred to the general unrestricted fund representing the net book value of fixed assets purchased using restricted funds:

Guy's Gift

Notes to the Financial Statements - continued for the Year Ended 31st December 2023

15. MOVEMENT IN FUNDS - continued

TRANSFERS BETWEEN FUNDS - continued

	£
The National Lottery Community Fund	5,138
	<u>5,138</u>

A transfer was made between the general unrestricted fund and the designated winding up fund of £31,929 to increase the estimated winding up costs to £116,869 (2023: £84,940) in the event of the charity winding up.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2023 nor for the year ended 31 December 2022.

17. INDEPENDENT EXAMINER FEES

During the year the independent examiner charged fees for the independent examination of £1,824 (2022 - £1,806) and fees for other bookkeeping services of £2,431 (2022 - £2,441).

18. LIMITED BY GUARANTEE

The charitable company is limited by guarantee, with each member liable for £10 towards the payment of the debts and liabilities of the charitable company in the event that the charitable company is ever wound up.

Guy's Gift

Detailed Statement of Financial Activities for the Year Ended 31st December 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from individuals	9,432	8,945
Donations from local businesses	26,069	50,145
Donations from charitable trusts	21,075	20,150
Grants	30,750	23,240
	87,326	102,480
Charitable activities		
Grants	3,752	2,001
Charitable activities	725	-
Bank Interest Received	424	179
	4,901	2,180
Total incoming resources		
	92,227	104,660
EXPENDITURE		
Charitable activities		
Wages	154,556	129,944
Social security	6,178	4,344
Pensions	3,023	2,506
Travel	7,899	4,093
Insurance	1,086	942
Communications	1,608	1,427
Postage and stationery	2,228	6,379
Resources	6,566	11,747
Workshops	176	101
Training	1,703	1,389
Counselling	1,123	-
Supervision	3,055	2,445
Hire of rooms	1,273	2,371
Subscriptions	90	90
Sundry expenses	470	170
Office equipment depreciation	669	664
Computer equipment depreciation	1,630	1,669
Loss on sale of tangible fixed assets	111	153
	193,444	170,434
Support costs		
Management		
Independent examination	1,824	1,806
Bookkeeping and payroll	2,431	2,441
DBS checks	422	37
Staff recruitment	810	1,682
Computer and expenses	2,126	3,609
Bank charges	575	81
	8,188	9,656
Human resources		
Other operating leases	2,989	140

This page does not form part of the statutory financial statements

Guy's Gift

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2023**

	2023 £	2022 £
Total resources expended	<u>204,621</u>	<u>180,230</u>
Net expenditure	<u><u>(112,394)</u></u>	<u><u>(75,570)</u></u>

This page does not form part of the statutory financial statements

GUY'S GIFT

England & Wales - Charity number 1128116

Accounts

REGISTERED COMPANY NUMBER: 06780060 (England and Wales)
REGISTERED CHARITY NUMBER: 1128116

Report of the Trustees and
Financial Statements for the Year Ended 31st December 2022
for
Guy's Gift

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Guy's Gift

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Guy's Gift

Reference and Administrative Details for the Year Ended 31st December 2022

TRUSTEES	M Hopper Director (resigned 21.3.22) I Gardner (resigned 14.3.22) S Potter J Potter A Jones (appointed 9.2.22) Mrs J Freeman Director (appointed 19.5.22)
REGISTERED OFFICE	C/o Wright Hassall LLP Olympus Avenue Leamington Spa Warwickshire CV34 6BF
REGISTERED COMPANY NUMBER	06780060 (England and Wales)
REGISTERED CHARITY NUMBER	1128116
INDEPENDENT EXAMINER	The Richards Sandy Partnership Thorneloe House 25 Barbourne Road Worcester Worcestershire WR1 1RU
SOLICITORS	Wright Hassall Solicitors Olympus Avenue Leamington Spa Warwickshire CV34 6BF
BANKERS	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ

Guy's Gift
Report of the Trustees
for the Year Ended 31st December 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 31st December 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are to relieve the mental, spiritual and physical distress of children affected by bereavement or loss, particularly through group work, support, counselling and education, including (but not by way of limitation):

- increasing a child's knowledge and understanding of death;
- increasing awareness and understanding of the grieving process;
- promoting open communication within the child's family;
- responding to the individual needs of each child and its family, enabling them to continue their lives in a meaningful way; and
- establishing any other services as might be required by an agency dealing with child bereavement.

Significant activities

The Charity's primary objective is to provide support to bereaved children, young people and their families. Our aims as set out in the company's memorandum of association are to help children and young people through the grieving process in a safe, supportive and educational environment. In addition, to this we offer advice to parents, carers, teachers and other child support professionals and inform and raise awareness of childhood bereavement in the wider community.

Our service, which is available throughout Coventry and Warwickshire, continues to be led by the individual needs of the young people and families who seek our support.

We strive to be accessible to the widest possible user base. We incorporate equality into our core objectives and make every effort to eliminate discrimination and provide equal opportunities in access to services.

As an organisation firmly embedded in the community, we embrace collaborative working with other agencies and organisations to secure the best outcomes for all the bereaved children and young people we work with.

The trustees recognise their role in ensuring appropriate policies and standards of engagement are rigorously applied to safeguard vulnerable children, young people and their families as well as the Guy's Gift team.

Our work is continually monitored and outcomes are evaluated to ensure that the service is appropriate to the needs of children, young people and their families, and positive results are achieved, making a positive difference in the lives of those we support.

We promote the advancement of understanding of the needs of bereaved children and young people, and to that end we offer training and support to people whose work with children and young people places them in a position to provide meaningful support.

Everything we do is underpinned by the principles of trust, respect and confidentiality.

Public benefit

In all of our work with bereaved children, young people and their families, benefit to the public is of paramount importance. We measure the success of our direct support by the outcomes for individuals. We also provide indirect support for children and young people by helping parents, carers and other professionals to give effective support.

Volunteers

Following the easing of Covid measures and the return to in-person working, we were able to welcome back our volunteers. We provide training and opportunities to work with us in a range of capacities that draw on the skills and strengths of the individual.

Student Placements

We were pleased to continue with our support for two counselling students in 2022, helping them gain valuable practical experience. We maintain strong connections with local FE colleges and believe the opportunities we provide are beneficial to the student, the wider community and of course Guy's Gift.

Guy's Gift

Report of the Trustees for the Year Ended 31st December 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities - review of 2022

After the disruption of the Covid pandemic, it was with relief that we were able to return to more normal operating practices, although some measures, such as remote, video sessions that were developed during lock down, have remained. These techniques have proved a valuable addition to our range of working practice, and will no doubt remain a useful method of expanding our outreach.

2022 was the first full year of operation with expanded operational capabilities, covered in part by The National Lottery Community Fund (TNLCF) grant. We have achieved many of our initial objectives, and in some ways modified our aims to suit changing circumstances.

As a result of TNLCF grant, we enlarged our operational capabilities and we have been able to provide more bereavement and specialist counselling for more individual children and young people and their families throughout Coventry and Warwickshire.

Staff numbers increased, and 6 new roles have been created, to cater for the needs of a busier organisation with increased numbers of referrals and greater outreach.

All staff, whether employed or voluntary and including trustees, are required undertake mandatory training in core areas such as child protection and safeguarding. They are also encouraged to seek other development and training opportunities that enhance their skills and benefit the charity and those we support.

During the year we reviewed our internal processes, many of which have migrated to a digital platform. This is ongoing work, but we have already seen benefits, as it has made us more efficient and enabled us to spend more time focusing on the children and families.

A major part of the programme for the year has been the roll out of book and bereavement resource packs for schools. Bereavement resource packs have enabled Guy's Gift to reach a wider population than we previously could by traditional counselling methods. By using the resources packs with children that have been identified as 'in need', schools have been able to build a link between families and Guy's Gift, thereby increasing the number of referrals and more importantly ensuring early recognition of need and early intervention, which in turn improves outcomes. We have more than provided 50 resource packs to schools in 2022. This number should increase significantly in subsequent years, now that the larger team is in place to support this aspect of our work. Packs are tailored to recipient schools, and typically comprise a Guy's Gift branded bag containing a range of books relating to bereavement and loss, for shared reading and promoting openings for conversations about children's feelings. The packs also contain resource sheets produced by our team, explaining how to use the packs to best advantage, sharing with the families for use at home, and how to refer to Guy's Gift for on-going or more intensive support and counselling. Packs also contain a Guy's Gift Buddy Bear, a vital part of the therapeutic journey for children.

Schools told us:

"We received a pack to support bereaved children in school. This has been used many times and we have now added to the collection of storybooks which parents and children can loan from our library."

Another told us:

"When students don't want to talk or are trying to process their emotions it is beneficial to have the resources for them to read about how they are feeling from a beautifully illustrated book rather than formal literature that you cannot relate to. It allows them processing time and also gives both parties an opportunity to talk about feelings around the storyline from the books. We are very grateful to receive the resource kit to help us support our students through difficult times."

It is difficult to measure the number of additional referrals that can be attributed to this initiative, but we estimate that it has resulted in an increase of 10 -15%. Even if these referrals may have come for support by other channels, the benefit of early intervention and support cannot be over stated.

The logistics of producing the packs and delivering them to schools has been undertaken by the team at Mid Counties Co-op who have brought their skills and enthusiasm to the project.

More individual children and young people have been supported than ever before. In the year to the end of December 2022, we have received 605 referrals and been able to service them through a variety of 1 to 1 support (both in person and online), group support and support to support (S2S) by which means we provide support for individuals who are already engaging with other professionals including teaching staff. This is an increase of 58% over the previous year and indeed over our 5 year referral rate average.

The figure of 605 is higher than our forecast for, and we attribute the influx to a heightened awareness of the significance of children's mental health in the post Covid period, along with the efforts of our team to promote our service.

Guy's Gift

Report of the Trustees for the Year Ended 31st December 2022

This has resulted at times in extended waiting times for support to begin, and this is something that we are working hard to rectify.

In terms of geography, we received referrals from all administrative districts across Coventry and Warwickshire. The major population areas of Coventry, Rugby and Warwick Districts accounted for around 70% of the total. However, we recognise the importance of delivering our service to all areas, and to this end we continue our policy of delivering support in schools and community venues rather than funding a fixed base.

Our aim is to support children and young people of all ages, up to and including early adulthood when necessary. Generally, referrals come from school age children, with those in the range up to 11 accounting for 58% of referrals and those 12 and above 42%. The gender split was much as expected, being almost equal.

In 2022 we saw a continuation of the trend from the previous year for more intensive 1 to 1 counselling and support. Over a half of referrals resulted in 1 to 1 support, while 26% attended group sessions with the remainder receiving support to support input through the provision of resources and advice and support to parents and other professionals who were already engaged in the support process.

Throughout the year, we have also improved our online presence, our website is more informative, and we are better equipped to deliver online support, where appropriate. We have found that some young people engage more easily online, and it can remove some barriers to accessing support, such as location and time constraints. Similarly, online support has enabled us to continue working effectively through school holidays when in-person visits would not be possible, as our delivery model for in-person support usually takes place in school. In this way, online support has increased our capacity and improved continuity.

Fundraising activities

We engage an outside consultant to work one day a week to provide general fundraising support in applying for funding from various grant making organisations.

The charity also operates a Virgin Money Giving account.

How we've involved people from our community in the work we do

As an organisation that is fully integrated in the community and operating throughout Coventry and Warwickshire, we recognise that we are stronger when we involve the wider community to achieve our aims.

Our major means of engaging with the community is through schools. We have strengthened our relationship with schools in all geographic areas, particularly through the roll out of the bereavement resource packs, and generally promoted the services available. This is on-going work, as schools naturally have a turnover of staff, we must continuously renew our relationship with them. The inclusion of downloadable data sheets on our website, specifically aimed at school staff was achieved in 2022, and we are grateful to the marketing team at Mid Counties Cooperative head office who brought their expertise to bear on the redesign of our information sheets. This has ensured that information and resources are readily available to many more people.

The increase in the number of referrals we have received during the year is a measure of the deeper engagement with families across the area of operation. While we primarily support children and young people, it is vitally important that we engage with parents to ensure that the counselling we provide is part of a wider, deeper support framework and not just work with individuals in isolation. To this end, we have developed downloadable information sheets for parents, carers and the wider family to use, alongside tailored support from one of our professional team. This has been well received, and although a small part of the total support package we provide, it can be a useful reinforcement of essential information at a stressful time for families.

We have broadened our approach to working with other organisations. The most notable achievement has been a collaboration with the Lily Mae Foundation, a charity that provides support for parents and families struggling with stillbirth, neonatal death, miscarriage or termination. Although their work is aimed at adults, there are inevitably children affected by these issues too, that would not necessarily access support. We recognised a synergy in our operations and Guy's Gift has provided specialist counselling support and activities by embedding our specialist team in sibling support days to the mutual benefit of both organisations, and more importantly helped us to reach people that would not have contacted Guy's Gift otherwise. Some of the families we met in this way have gone on to access further support, which they may otherwise not have found.

Guy's Gift has always been about building on the strengths of the community. We offer opportunities for volunteers to train with us and make a contribution in a number of ways, whether that is working directly with children and young people or in organisational support. This makes a huge practical difference by freeing up our own team to handle more sensitive issues.

Guy's Gift

Report of the Trustees for the Year Ended 31st December 2022

ACHIEVEMENT AND PERFORMANCE

Making the most of strengths in the community also means building relationships that allow Guy's Gift to access expertise that would not always be readily available. We have been fortunate to receive input in developing policy and procedures from local businesses. This would otherwise absorb our limited resources and detract from our front line service delivery effort.

We are proud of the relationship we have with our volunteers from the wider community. They commit their time and energy to support our work both from a direct service delivery point of view and also a business operational viewpoint. Examples range from researching and promoting new activities for group sessions to sharing HR advice to help our recruitment drive. All are welcome and valuable. Volunteers tell us they feel valued because they feel able to share their knowledge and bring new initiatives to the table.

The difference we're making

We believe that the increase in referrals from previous years points to the recognisable help that the community is receiving from the charity. How do we know it's helped? We asked the people we support.

This is what children and young people told us:

"I was understood and got listened to."

"Meeting up with other children like me has been helpful. I liked knowing how others are coping and getting ideas for myself too."

This is what parents/carers told us:

"My daughter wasn't comfortable talking with anyone in the family, so knowing she had someone outside who took the time to get to know her and what she was going through has been reassuring."

"My son really enjoyed the activities with his counsellor and felt comfortable with the sessions. As a parent I felt I was supported too."

This is what schools told us:

"The charity really supported this student in dealing with the loss that they had suffered. Strategies shared helped them to deal with their feelings and manage their emotions much better."

"Guy's Gift combine professional service with kind, sensitive individually tailored bereavement counselling - can't thank you enough."

We also asked our staff to reflect on the year, and the difference we have made. They reported that:

"We have empowered schools so that teachers feel confident with the Resource Kits we have provided."

"We support the wider network around the child, such as their family, support worker and teachers with support-to-support."

"We have lots of positive feedback from our community which amplifies the importance of the work we do."

"We see first-hand the changes in the young people and the progression in many aspects of their life (friendships, school, family) when they are having support with Guy's Gift."

"Improvements in mental wellbeing are measured through questionnaires (such as SDQs and CBUK questionnaires), so we know we are making a difference."

"I see the feedback we receive from those we are involved with, whether they be the young people we work with, their parents, family and carers or teachers and school pastoral staff. This makes me realise how much our services are needed and the positive contribution we make to our communities across Coventry and Warwickshire."

What we've learned

For a lot of people, grief feels more complicated and more difficult to process than ever before.

Many people who sought support from Guy's Gift were isolated from loved ones throughout the pandemic. Now those loved ones have died, families are feeling the loss more acutely and grieving not only for the death, but also the time they were unable to spend together during that time.

Guy's Gift

Report of the Trustees for the Year Ended 31st December 2022

FINANCIAL REVIEW

Financial position

Unrestricted incoming resources for the year amounted to £80,420 (2021: £57,953) and unrestricted outgoing resources amounted to £392 (2021: £62,285) resulting in net unrestricted (expenditure)/ income of £80,028 (2021: £(4,332)).

Restricted incoming resources for the year amounted to £24,240 (2021: £471,950) and restricted outgoing resources were £179,838 (2021: £40,600), resulting in net expenditure of £155,598 (2021: net income of £431,350). The large deficit incurred during the year is mainly due to accruing the National Lottery income in full in the year it was awarded, whilst the expenditure for the project will be allocated in the year incurred..

The total funds of the charity as at 31 December 2022 amounted to £455,044 (2021: £530,614).

Principal funding sources

Funding has been received from a variety of sources and we are grateful to all of the charitable trusts, foundations, businesses, community groups, families and individuals who have helped us. Every donation, no matter how small, is of huge value in helping to achieve our aims.

In addition to ongoing funding from the National Lottery Community Fund, which covers part of our needs, we were able to meet our funding objectives in a difficult environment.

Our main financial objective is to develop an income stream sufficient to build a highly cost-effective service. We look forward with confidence to finding the financial resources to continue our operation in 2023 and promote long-term sustainability.

It is not possible to acknowledge every donation, but in addition to those already mentioned, there are several significant donations that we should highlight. We are grateful for the support of Baylis & Harding, the TUUT Charitable Trust and Midcounties Co-op, whose support is hugely valuable to Guy's Gift, not only in financial terms, but also in the commitment of the companies' staff and their outreach, and their recognition and endorsement of our work in the community.

Reserves policy

The trustees aim to hold unrestricted free reserves to cover approximately 6 months of total expenditure, such that in the unlikely event of a sudden loss of income the charity has a reserve to fund ongoing expenditure.

The Charity will also maintain a designated reserve to close the Charity, should it be necessary, without adversely affecting the service to families already receiving support, meet liabilities to creditors and meet staff notice and redundancy costs.

At the year end total unrestricted free reserves (which exclude unrestricted reserves held within tangible fixed assets) of £177,729 (2021 - £97,316). Included within this figure are designated funds of £84,940 as detailed in note 16. Total expenditure for the year was £180,230 (2021 - £102,885). The trustees consider the current level of reserves, excluding the designated fund, to be approximately equivalent to 6 months expenditure for the the financial year ended 31 December 2022. The stated strategy has therefore been achieved this year.

The National Lottery grant of £460,624 was awarded in 2021 to the charity based on an initial budget submitted by the charity with total project costs of £765,624 over 3 years. The charity will need to temporarily build up unrestricted reserves in order to fund the charity's share of project costs relating to this grant in the future.

At the year end the reserves of the charity was as follows:

	2022	2021
	£	£
Unrestricted funds	177,795	97,766
Restricted funds (see note 16 for further details)	277,249	432,848
	<u>455,044</u>	<u>530,614</u>

Included within these funds are amounts held within tangible fixed assets of £66 (2021 - £451) attributable to unrestricted funds and £4,549 (2021 - £3,338) attributable to restricted funds.

HOW WE'RE CHANGING WHAT WE DO - PLANS FOR 2023

We plan to implement two major initiatives in 2023. The first is to launch an online drop-in for school teachers so that they can discuss confidentially and concerns they may have with student welfare and gain more targeted support techniques and resources to help them when working with students struggling with bereavement. The work to facilitate this is well under way and we anticipate a start date early in 2023.

Guy's Gift

Report of the Trustees for the Year Ended 31st December 2022

The second initiative will be a young persons' forum, designed to give a voice to young people that we have supported, to tell us what they want; what would work for them and what they think would be of the greatest benefit to others experiencing similar emotions. We have a viable proposal that will be put into action in the coming year.

In 2022, We launched a series of short video clips on the website and social media, aimed at letting people know what we can offer and hopefully making it easier to access support. We would like to develop this approach and commission more, short video clips highlighting different areas of activity, such as the therapeutic benefits of books, targeted activities, and effective use of resources. We believe the benefit of this approach is that it can be easier to assimilate information this way rather than following instruction in text form.

In the previous year, owing to the pandemic, volunteer recruitment, engagement and retention became more difficult. In the latter part of 2022 we appointed a dedicated volunteer coordinator and expect volunteer engagement to improve in the coming year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Guy's Gift is a charitable company limited by guarantee. The Memorandum and Articles of Association set out the aims, objectives and governing principles of the charity. Guy's Gift was incorporated in 2008 and registered as a charity in February 2009.

Trustees

The directors of the company are also charity trustees for the purposes of charity law, and are responsible for control and direction of the charity. The trustees, collectively, have a broad range of experience including business management, counselling, education, project management, IT and systems.

Trustees regularly take part in activity days and workshops for bereaved children, young people and their families, thereby maintaining direct contact with the delivery team of paid and voluntary staff and the families we support.

Trustees give their time voluntarily and receive no benefits from their role as trustee.

Recruitment and appointment of new trustees

New trustees are usually recruited from the community in which we operate, reflecting the values of the community and bringing diversity to the board.

Induction and training of new trustees

New trustees receive induction on trustee responsibility from the existing trustees at trustees meetings as deemed necessary. They are expected to be conversant with the Charity Commission's 'The Essential Trustee' and to undertake both internal and external training when appropriate.

Staff

We have a small, professional, operating team of specialist counsellors, who are responsible for delivering our primary service in the community, both individual support and counselling as well as group sessions and collective events.

The delivery team are supported by an administrator, and a volunteer coordinator, fundraising and volunteer coordination. In addition, we have a part time fundraiser. All functions are overseen by the Operations Manager, who is responsible for day-to-day management and regularly liaises with trustees to report current performance and financial position.

The professional team is supported by our trained and highly valued volunteers, who fulfil a variety of functions helping to achieve our aims. Volunteers of all ages and backgrounds bring a wide and varied range of skills and qualities that enrich the organisation. Volunteers reflect the social and cultural diversity of the community and extend our outreach. The majority of our volunteers work with children and young people in group settings, providing encouragement and support to individuals. Others bring much needed practical support, such as building and delivering resource packs in support of our schools programme.

Community

Links with the local community are vital to our success. We believe that communities that work together are stronger, more resilient and more able to help those who need support. We value our relationships with the many third sector and statutory organisations, businesses and individuals throughout Coventry and Warwickshire, and further afield, who work to build better communities.

Guy's Gift

Report of the Trustees for the Year Ended 31st December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Data Protection

Guy's Gift is registered with the information commissioner's office, ICO registration number ZA486520. We have rigorous policies and procedures in place to ensure the protection of data and to maintain confidentiality. All records are classed as sensitive information and are kept securely at all times.

Safeguarding and DBS

All staff, including trustees and volunteers, whether or not they come into contact with children, vulnerable people or sensitive data are required to have an up to date enhanced DBS check. Owing to the nature of the work we undertake, all staff must adhere to the charity's mandatory safeguarding policy and annual update training.

Risk management

The trustees endeavour to identify potential risks that may affect the charity and to eliminate or reduce them as far as possible. The management of risk is reviewed at every meeting of the trustees and where new areas of risk are identified all appropriate responses are implemented and recorded.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 21/09/2023 and signed on its behalf by:



S Potter - Trustee

**Independent Examiner's Report to the Trustees of
Guy's Gift**

Independent examiner's report to the trustees of Guy's Gift ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Melissa Godwin ACA ACCA

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Date: 27/9/23

Guy's Gift

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	78,240	1,000	79,240	69,279
Charitable activities	4				
Counselling and related activities		2,180	23,240	25,420	460,624
Total		<u>80,420</u>	<u>24,240</u>	<u>104,660</u>	<u>529,903</u>
EXPENDITURE ON					
Raising funds		-	-	-	3,950
Charitable activities	5				
Counselling and related activities		392	179,838	180,230	98,935
Total		<u>392</u>	<u>179,838</u>	<u>180,230</u>	<u>102,885</u>
NET INCOME/(EXPENDITURE)		80,028	(155,598)	(75,570)	427,018
RECONCILIATION OF FUNDS					
Total funds brought forward		97,767	432,847	530,614	103,596
TOTAL FUNDS CARRIED FORWARD		<u>177,795</u>	<u>277,249</u>	<u>455,044</u>	<u>530,614</u>

The notes form part of these financial statements

Guy's Gift

**Balance Sheet
31st December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	66	4,549	4,615	3,789
CURRENT ASSETS					
Debtors	13	2,163	221,243	223,406	371,113
Cash at bank		181,467	51,457	232,924	158,278
		<u>183,630</u>	<u>272,700</u>	<u>456,330</u>	<u>529,391</u>
CREDITORS					
Amounts falling due within one year	14	(5,901)	-	(5,901)	(2,566)
NET CURRENT ASSETS		<u>177,729</u>	<u>272,700</u>	<u>450,429</u>	<u>526,825</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>177,795</u>	<u>277,249</u>	<u>455,044</u>	<u>530,614</u>
NET ASSETS		<u>177,795</u>	<u>277,249</u>	<u>455,044</u>	<u>530,614</u>
FUNDS	15				
Unrestricted funds				177,795	97,767
Restricted funds				277,249	432,847
TOTAL FUNDS				<u>455,044</u>	<u>530,614</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21/09/2023 and were signed on its behalf by:



S Potter - Trustee

Guy's Gift

Notes to the Financial Statements for the Year Ended 31st December 2022

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency. Monetary amounts in these financial statements are rounded to the nearest £.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income, including grants receivable and donations, is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 25% on cost
Computer equipment	- 25% on cost

Prior to 1st January 2022, the depreciation policy applied was the straight line basis over 3 years.

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

OPERATING LEASE COMMITMENTS

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

PENSION COSTS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

FINANCIAL INSTRUMENTS

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to contractual provisions of the instrument.

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

1. ACCOUNTING POLICIES - continued

FINANCIAL INSTRUMENTS

Financial assets are offset, with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic Financial Assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic Financial Liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised costs, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction costs.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Accounting estimates and judgement are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Material future grant income accrued for

In 2021, the National Lottery awarded the charity a grant of up to £460,624 over 3 years towards a restricted fund project. Under Charities SORP (FRS 102) the full value of this grant was recognised immediately upon the charity receiving notification from the National Lottery that this funding has been rewarded. However this grant has been awarded based on budget forecasts submitted to the National Lottery that the National Lottery have accepted may vary over the lifetime of the project to which they relate. It is therefore possible that in future accounting periods the National Lottery may vary the total level of grant funding that the charity receive relating to this project.

The National Lottery Community Fund funding was awarded based on an initial budget submitted by the charity with total project costs of £765,624, of which the National Lottery has agreed to contribute £460,624. The remaining funding for this project is expected to come from both the general unrestricted reserves of the charity and additional grant funding to be applied for in the future. However the National Lottery acknowledges that actual expenditure may vary from the budget submitted. Total project costs incurred to date as at 31 December 2022 was £196,820. These costs have been allocated solely to National Lottery Community Fund, with the element of costs to be funded out of either unrestricted reserves or future additional grant funding to be accounted for in future financial periods.

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations from individuals	8,945	6,855
Donations from local organisations	50,145	43,039
Donations from charitable trusts	20,150	19,385
	<u>79,240</u>	<u>69,279</u>

Guy's Gift

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

4. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Grants	Counselling and related activities	25,241	460,624
Bank Interest Received	Counselling and related activities	179	-
		<u>25,420</u>	<u>460,624</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
The National Lottery Community Fund	-	460,624
King Henry VIII Endowed Trust	1,890	-
Warwickshire County Council Councillor's Grant Fund	2,000	-
The WO Street Charitable Foundation	3,600	-
The T U U T Charitable Trust	17,750	-
	<u>25,240</u>	<u>460,624</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Counselling and related activities	<u>170,434</u>	<u>9,796</u>	<u>180,230</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	136,794	76,288
Travel	4,093	1,224
Insurance	942	741
Communications	1,427	1,560
Postage and stationery	6,379	1,616
Resources	11,747	5,564
Workshops	101	219
Training	1,389	797
Counselling	-	1,035
Supervision	2,445	1,290
Hire of rooms	2,371	351
Subscriptions	90	-
Sundry expenses	170	247
Depreciation	2,333	2,371
Loss on sale of assets	153	34
	<u>170,434</u>	<u>93,337</u>

Guy's Gift

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

7. SUPPORT COSTS

	Management £	Human resources £	Totals £
Counselling and related activities	<u>9,656</u>	<u>140</u>	<u>9,796</u>

Support costs, included in the above, are as follows:

	2022	2021
	Counselling and related activities £	Total activities £
Independent examination	1,806	1,434
Bookkeeping and payroll	2,441	2,223
DBS checks	37	361
Staff recruitment	1,682	739
Computer and expenses	3,609	740
Bank charges	81	101
Other operating leases	140	-
	<u>9,796</u>	<u>5,598</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	2,333	2,371
Other operating leases	140	-
Deficit on disposal of fixed assets	153	34

9. TRUSTEES' REMUNERATION AND BENEFITS

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

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

10. STAFF COSTS

Staff costs for the year are as follows:-

	2022	2021
	£	£
Salaries	129,944	73,904
Social security costs	4,344	937
Pension costs	2,506	1,447
Total	<u>136,794</u>	<u>76,288</u>

The average monthly number of employees during the year was 8 (2021 - 5).

No employees received emoluments in excess of £60,000.

Guy's Gift

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	57,953	11,326	69,279
Charitable activities			
Counselling and related activities	-	460,624	460,624
Total	<u>57,953</u>	<u>471,950</u>	<u>529,903</u>
EXPENDITURE ON			
Raising funds	3,950	-	3,950
Charitable activities			
Counselling and related activities	58,335	40,600	98,935
Total	<u>62,285</u>	<u>40,600</u>	<u>102,885</u>
NET INCOME/(EXPENDITURE)	(4,332)	431,350	427,018
Transfers between funds	(168)	168	-
Net movement in funds	<u>(4,500)</u>	<u>431,518</u>	<u>427,018</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	102,266	1,330	103,596
TOTAL FUNDS CARRIED FORWARD	<u><u>97,766</u></u>	<u><u>432,848</u></u>	<u><u>530,614</u></u>

12. TANGIBLE FIXED ASSETS

	Office equipment £	Computer equipment £	Totals £
COST			
At 1st January 2022	2,057	5,815	7,872
Additions	600	2,712	3,312
Disposals	-	(1,149)	(1,149)
At 31st December 2022	<u>2,657</u>	<u>7,378</u>	<u>10,035</u>
DEPRECIATION			
At 1st January 2022	849	3,234	4,083
Charge for year	664	1,669	2,333
Eliminated on disposal	-	(996)	(996)
At 31st December 2022	<u>1,513</u>	<u>3,907</u>	<u>5,420</u>
NET BOOK VALUE			
At 31st December 2022	<u><u>1,144</u></u>	<u><u>3,471</u></u>	<u><u>4,615</u></u>
At 31st December 2021	<u><u>1,208</u></u>	<u><u>2,581</u></u>	<u><u>3,789</u></u>

Guy's Gift

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accrued grant income	221,243	370,804
Prepayments	2,163	309
	<u>223,406</u>	<u>371,113</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	162	932
Social security and other taxes	3,094	-
Pensions	617	-
Accrued expenses	2,028	1,634
	<u>5,901</u>	<u>2,566</u>

15. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	97,767	80,028	(84,940)	92,855
Winding Up Fund	-	-	84,940	84,940
	<u>97,767</u>	<u>80,028</u>	<u>-</u>	<u>177,795</u>
Restricted funds				
The Harry Payne Trust	1,000	(1,000)	-	-
Mobile phones	220	(110)	-	110
The National Lottery Community Fund	431,627	(167,823)	-	263,804
The T U U T Charitable Trust	-	13,335	-	13,335
	<u>432,847</u>	<u>(155,598)</u>	<u>-</u>	<u>277,249</u>
TOTAL FUNDS	<u>530,614</u>	<u>(75,570)</u>	<u>-</u>	<u>455,044</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,420	(392)	80,028
Restricted funds			
The Harry Payne Trust	-	(1,000)	(1,000)
Mobile phones	-	(110)	(110)
Resource kits and book project	1,000	(1,000)	-
The National Lottery Community Fund	-	(167,823)	(167,823)
The WO Street Charitable Foundation	3,600	(3,600)	-
The T U U T Charitable Trust	17,750	(4,415)	13,335
King Henry VIII Endowed Trust	1,890	(1,890)	-
	<u>24,240</u>	<u>(179,838)</u>	<u>(155,598)</u>
TOTAL FUNDS	<u>104,660</u>	<u>(180,230)</u>	<u>(75,570)</u>

Guy's Gift

Notes to the Financial Statements - continued for the Year Ended 31st December 2022

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	102,266	(4,331)	(168)	97,767
Restricted funds				
The Harry Payne Trust	1,000	-	-	1,000
Mobile phones	330	(110)	-	220
Resource kits and book project	-	(82)	82	-
Bereavement support	-	(86)	86	-
The National Lottery Community Fund	-	431,627	-	431,627
	<u>1,330</u>	<u>431,349</u>	<u>168</u>	<u>432,847</u>
TOTAL FUNDS	<u>103,596</u>	<u>427,018</u>	<u>-</u>	<u>530,614</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,953	(62,284)	(4,331)
Restricted funds			
Mobile phones	-	(110)	(110)
Resource kits and book project	9,125	(9,207)	(82)
Bereavement support	2,201	(2,287)	(86)
The National Lottery Community Fund	460,624	(28,997)	431,627
	<u>471,950</u>	<u>(40,601)</u>	<u>431,349</u>
TOTAL FUNDS	<u>529,903</u>	<u>(102,885)</u>	<u>427,018</u>

Unrestricted Funds

General Fund

The unrestricted fund is spent or applied at the discretion of the trustees to further any of the charity's purposes. The unrestricted fund can be used to supplement expenditure made from restricted funds. For example, a restricted grant may have provided part of the funding needed for a specific project. In this case unrestricted funds may be used to meet any funding shortfall for that project. The usual source of income into the general fund is public donations.

Winding Up Fund

This fund is designated in order to provide sufficient funds to cover the cost of redundancy and lease termination costs in the event of the charity winding up, as well as the continuation of services provided to families already receiving support for at least 6 months.

Restricted Funds

The Harry Payne Trust

Funding of £1,000 was received in the prior year, which has been expended in full this year to contribute towards the cost of a video project.

King Henry VIII Endowed Trust

Funding of £1,890 has been received from King Henry VIII Endowed Trust and this has been used towards bereavement support sessions. The fund was spent in full in the year.

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

15. MOVEMENT IN FUNDS - continued

Mobile phones

Funding of £440 was received from the Provincial Grand Lodge of Warwickshire towards the purchase of new mobile phones. The balance at 31 December 2022 is £110 and this represents part of the net book value of mobile phones (included in office equipment).

The National Lottery Community Fund

Funding receivable from the National Lottery Community Fund to be used towards building greater capacity, gain new skills, revitalise volunteering opportunities and becoming more relevant to more people. This project includes transitioning from an in-person counselling based method to a digital presence and engagement model and training others in the community to support families by way of online training.

Total project costs incurred to date as at 31 December 2022 was £196,820, out of a budgeted £765,624, which have been allocated only to the National Lottery Community Fund. The element of total project costs to be funded out of either unrestricted reserves or future additional grant funding will be accounted for in future financial periods.

The WO Street Charitable Foundation

Funding of £3,600 was received from the WO Street Charitable Foundation, to go towards bereavement support sessions. This fund was fully spent in the year.

The TUUT Charitable Trust

Funding of £17,750 was receivable from the TUUT Charitable Trust in respect of contributing towards the salary of a new counsellor position for one year. As at 31 December 2022, £4,415 has been spent.

TRANSFERS BETWEEN FUNDS

During the year £84,940 was transferred from the unrestricted general fund to a newly-created designated winding up fund. £84,940 is the amount identified as being payable for redundancy costs and lease termination costs in the event of the charity winding up, as well as the continuation of services provided to families already receiving support for at least 6 months.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022, nor for the prior year ended 31 December 2021.

17. INDEPENDENT EXAMINER FEES

During the year the independent examiner charged fees for the independent examination of £1,806 (2021 - £1,434) and fees for other bookkeeping services of £2,441 (2021 - £2,223).

18. LIMITED BY GUARANTEE

The charitable company is limited by guarantee, with each member liable for £10 towards the payment of the debts and liabilities of the charitable company in the event that the charitable company is ever wound up.

Guy's Gift

Detailed Statement of Financial Activities for the Year Ended 31st December 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from individuals	8,945	6,855
Donations from local organisations	50,145	43,039
Donations from charitable trusts	20,150	19,385
	79,240	69,279
Charitable activities		
Grants	25,241	460,624
Bank Interest Received	179	-
	25,420	460,624
Total incoming resources	104,660	529,903
EXPENDITURE		
Raising donations and legacies		
Fundraising agent	-	3,950
Charitable activities		
Wages	129,944	73,904
Social security	4,344	937
Pensions	2,506	1,447
Travel	4,093	1,224
Insurance	942	741
Communications	1,427	1,560
Postage and stationery	6,379	1,616
Resources	11,747	5,564
Workshops	101	219
Training	1,389	797
Counselling	-	1,035
Supervision	2,445	1,290
Hire of rooms	2,371	351
Subscriptions	90	-
Sundry expenses	170	247
Office equipment depreciation	664	679
Computer equipment depreciation	1,669	1,692
Loss on sale of tangible fixed assets	153	34
	170,434	93,337
Support costs		
Management		
Independent examination	1,806	1,434
Bookkeeping and payroll	2,441	2,223
DBS checks	37	361
Staff recruitment	1,682	739
Computer and expenses	3,609	740
Bank charges	81	101
	9,656	5,598
Human resources		
Other operating leases	140	-

This page does not form part of the statutory financial statements

Guy's Gift

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2022**

	2022 £	2021 £
Total resources expended	<u>180,230</u>	<u>102,885</u>
Net (expenditure)/income	<u>(75,570)</u>	<u>427,018</u>

GUY'S GIFT

England & Wales - Charity number 1128116

Accounts

REGISTERED COMPANY NUMBER: 06780060 (England and Wales)
REGISTERED CHARITY NUMBER: 1128116

**Report of the Trustees and
Financial Statements for the Year Ended 31st December 2021
for
Guy's Gift**

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

**Contents of the Financial Statements
for the Year Ended 31st December 2021**

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Guy's Gift

Reference and Administrative Details for the Year Ended 31st December 2021

TRUSTEES	M Hopper Director (resigned 21.3.22) I Gardner (resigned 14.3.22) S Potter J Potter A Jones (appointed 9.2.22) Mrs J Freeman (appointed 19.5.22)
REGISTERED OFFICE	C/o Wright Hassall LLP Olympus Avenue Leamington Spa Warwickshire CV34 6BF
PRINCIPAL ADDRESS	Suite 414 41 Oxford Street Leamington Spa Warwickshire CV32 4RB
REGISTERED COMPANY NUMBER	06780060 (England and Wales)
REGISTERED CHARITY NUMBER	1128116
INDEPENDENT EXAMINER	The Richards Sandy Partnership Thorneloe House 25 Barbourne Road Worcester Worcestershire WR1 1RU
SOLICITORS	Wright Hassall Solicitors Olympus Avenue Leamington Spa Warwickshire CV34 6BF
BANKERS	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ

Guy's Gift

Report of the Trustees for the Year Ended 31st December 2021

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 31st December 2021. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are to relieve the mental, spiritual and physical distress of children affected by bereavement or loss, particularly through group work, support, counselling and education, including (but not by way of limitation):

- increasing a child's knowledge and understanding of death;
- increasing awareness and understanding of the grieving process;
- promoting open communication within the child's family;
- responding to the individual needs of each child and its family, enabling them to continue their lives in a meaningful way; and
- establishing any other services as might be required by an agency dealing with child bereavement.

Significant activities

The Charity's primary objective is to provide support to bereaved children, young people and their families. Our aims as set out in the company's memorandum of association are to help children and young people through the grieving process in a safe, supportive and educational environment. In addition, to this we offer advice to parents, carers, teachers and other child support professionals and inform and raise awareness of childhood bereavement in the wider community.

Our service, which is available throughout Coventry and Warwickshire, continues to be led by the individual needs of the young people and families who seek our support.

We strive to be accessible to the widest possible user base. We incorporate equality into our core objectives and make every effort to eliminate discrimination and provide equal opportunities in access to services.

As an organisation firmly embedded in the community, we embrace collaborative working with other agencies and organisations to secure the best outcomes for all the bereaved children and young people we work with.

The trustees recognise their role in ensuring appropriate policies and standards of engagement are rigorously applied to safeguard vulnerable children, young people and their families as well as the Guy's Gift team.

Our work is continually monitored and outcomes are evaluated to ensure that the service is appropriate to the needs of children, young people and their families, and positive results are achieved, making a positive difference in the lives of those we support.

We promote the advancement of understanding of the needs of bereaved children and young people, and to that end we offer training and support to people whose work with children and young people places them in a position to provide meaningful support.

Everything we do is underpinned by the principles of trust, respect and confidentiality.

Public benefit

In all of our work with bereaved children, young people and their families, benefit to the public is of paramount importance. We measure the success of our direct support by the outcomes for individuals. We also provide indirect support for children and young people by helping parents, carers and other professionals to give effective support.

Volunteers

The Covid pandemic has closed down many of the opportunities for volunteering that would normally be available with Guy's Gift. However, there were opportunities for some to help with on-line and in-person group sessions and our Lantern Event at Christmas. It was also good to see many of our volunteers undertake training in readiness for 2022.

Student Placements

We were pleased to continue with our support for two counselling students in 2021, helping them gain valuable practical experience. We maintain strong connections with local FE colleges and believe the opportunities we provide are beneficial to the student, the wider community and of course Guy's Gift.

Guy's Gift

Report of the Trustees for the Year Ended 31st December 2021

STRATEGIC REPORT

Achievement and performance

Charitable activities - review of 2021

In operational terms, much of 2021 was dominated by the Covid pandemic. The hoped-for return to pre-Covid working practices did not materialise, and we learned to operate within the constraints imposed by lock downs, social distancing requirements, and school closures.

The team continued to develop new working practices and undertook further training to facilitate both group and individual support sessions using a variety of remote access methods.

In 2021, the annual referral rates increased by 62% from the previous year and we fully expect the trend to continue owing to wider acknowledgment of the need for early intervention and greater community awareness. Not only did 2021 show an increase over the previous year, but it also represented a 43% increase on our 5-year average.

Referrals continued to reflect the Covid situations with more being linked to Covid and more being of a complex nature. Many children spoke of their concerns about the pandemic and the effect on family life.

During 2021 we continued to provide remote video and telephone support, particularly at the start of the year, but saw a gradual shift to in-person support from September when we were able to resume 1 to 1 and group sessions for people who were not so able to benefit from remote contact. Engagement with our services and feedback from both strands of service delivery has been hugely positive.

We have put significant effort into our resource packs for schools project. This is aimed at giving schools the information, books and other resources to help children and families in need of support and to provide the tools for school staff to back up the service provided by our counselling and support team. In total we supplied an additional 53 schools with resource kits, which can be added to and developed over time.

In terms of geographic referral rates, Rugby provided most referrals, accounting for 24% of the total, Coventry 23%, Warwick 22% Nuneaton, Bedworth and North Warwickshire 17% and Stratford and peripheral areas 14% of total referrals. The demand from Coventry has continued to grow as the benefits of support are more widely recognised, now returning more referrals than any previous year.

Children 4-5 years accounted for 11% of referrals, 6-8 years 14%, 9-11 years 29%, 12-15 years 36%, and 16+ 10%. There was very little fluctuation in data from previous years. The gender split was much as expected, being almost equal.

In previous years the split between service delivery methods has been roughly even, but we have seen a shift this year, weighted toward 1 to 1 support, which accounted to 52% of all referrals (up from a third). Groups accounted for 28% and support-to-support input (S2S) 20%. We believe that the major reason for this significant increase in demand for individual support is the complexity in need that has been brought about by the Covid pandemic.

Our experience with working during the pandemic has given us the opportunity to reflect on the way that families and young people access support, their needs and the methods of delivering support to them. This led us to conduct a thorough analysis of needs and a wide-ranging strategic review. We recognised the need to restructure our operation and recruit additional team members to handle the increasing volume of work. This has been facilitated by a successful bid for funding from the National Lottery Community Fund.

As we head into 2022, we are pleased to report that we have an expanded team in place to provide more support for children and young people and their families.

Fundraising activities

We engage an outside consultant to work one day a week to provide general fundraising support in applying for funding from various grant making organisations.

The charity also operates a Virgin Money Giving account.

Group Support

We continued to run group sessions throughout the year. Most were virtual sessions attended remotely on-line, however we were able to run the final group programme of the year for in-person attendees and this was welcomed by all participants.

From feedback from participants and experience gained with both modes of delivery, we have concluded that there is a place for both an on-line and in-person group programme for the future.

Guy's Gift
Report of the Trustees
for the Year Ended 31st December 2021

STRATEGIC REPORT

Achievement and performance

Support-to-Support Programme (S2S)

Our support-to-support programme (S2S), which makes specialist support and resources available to families and professionals, such as schools, provides a pathway to support for many who may otherwise not access in-person or on-line services.

Building on the successful trial of a pilot programme providing book boxes to schools, we expanded the programme to provide resource packs to a further 53 schools throughout Coventry and Warwickshire during the year.

Resource packs are designed to be used in conjunction with support from the Guy's Gift team so that both the student and counsellor are able to access the same resource (e.g. sharing books) wherever they are, or indeed between sessions. A secondary benefit is that schools can make use of the resources with any child who would benefit, for example when addressing concerns about anxiety or anger.

This initiative has been made possible with generous support from The Heart of England Community Foundation, The Wesleyan Foundation and Wright Hassall LLP.

Individual Support

We saw a greater demand for individual support during the year. We have evidence to suggest that this was driven not only by the nature and complexity of the circumstances presenting in referrals, but also because of the wider effects of the Covid pandemic on children and young peoples' mental health.

We continued offer on-line sessions and from September we were able to reintroduce in-person sessions for those that need them. The delivery team has undertaken training aimed at developing the skills and resources to provide every service user with the most appropriate support tailored to their needs.

Lantern Event

Our Christmas Lantern Event was again affected by the prevailing Covid advice. Much of the indoor part of the event was of necessity scaled back, but families did feel able to share in a meaningful outdoor celebration. We were pleased to be supported by the Mid-Countries Co-op volunteer team who once again brought their organizational skills, enthusiasm and generosity to help on the day.

Staff

In light of the changing needs of the charity the trustees undertook a structural review, including a revised forecast of future need. As a result of this we embarked on a recruitment and reorganisation programme. As of November, we have successfully recruited 3 additional team members and will continue recruitment into the early part of 2022. Alongside this, existing team members have taken on new roles within the charity and we expect the new format to take us into 2022 in the best possible position to fulfil our future aims and objectives.

Training

Our team is committed to training for the new environment and keeping up to date with their professional development and this included both in-house and external training for the team. Notably, the team undertook further external training in counselling skills, equality and diversity and safeguarding.

Financial review

Financial position

Total income for the year was significantly higher than last year due to being awarded a restricted grant of £460,624 from the National Lottery (of which only £89,820 was received in the year and the remaining £370,804 is to be received in future periods). As a result of this award, total restricted fund expenditure was £40,600 compared to £24,784 last year.

Total unrestricted income for the year was £57,953 compared to £56,560 last year, with total unrestricted expenditure of £62,285 compared to £65,865 last year, resulting in a net unrestricted fund deficit of £4,332 compared to £9,305 last year.

Principal funding sources

Funding has been received from a variety of sources and we are grateful to all of the charitable trusts, foundations, businesses, community groups, families and individuals who have helped us. Every donation, no matter how small, is of huge value in helping to achieve our aims.

Covid continues to have significant implications for funding. Mainstream funding from charitable trusts has still not recovered to pre-Covid levels, but none the less, we managed to achieve our financial targets and more.

Guy's Gift
Report of the Trustees
for the Year Ended 31st December 2021

STRATEGIC REPORT

Financial review

Following a successful bid for funding from the National Lottery Community Fund, we were delighted to be awarded £460,624 towards our three-year project to develop a stronger on-line presence and make our service relevant to young people and families that interact more easily with digital services.

Our main financial objective is to develop an income stream sufficient to build a highly cost-effective service. We look forward with confidence to finding the financial resources to continue our operation in 2022 and promote long-term sustainability.

It is not possible to acknowledge every donation, but in addition to those already mentioned, there are several significant donations that we should highlight. We are grateful for the support of Baylis & Harding and Midcounties Co-op, whose support is hugely valuable to Guy's Gift, not only in financial terms, but also in the commitment of the companies' staff and their outreach, and their recognition and endorsement of our work in the community.

Reserves policy

The trustees aim to hold unrestricted free reserves to cover approximately 6 months of total expenditure, such that in the unlikely event of a sudden loss of income the charity has a reserve to fund ongoing expenditure.

At the year end total unrestricted free reserves (which exclude unrestricted reserves held within tangible fixed assets) of £97,316 (2020 - £101,056). Although total expenditure for the year was £102,885 (2020 - £90,649), following the National Lottery providing the charity with a significant grant to fund additional services for the next 3 years, the trustees anticipate a significant increase in costs on the next few financial years. The trustees consider the current level of reserve to be approximately equivalent to 6 months expenditure for the the financial year ended 31 December 2022.

In addition, the National Lottery grant of £460,624 has been awarded to the charity based on an initial budget submitted by the charity with total project costs of £765,624. The charity will need to temporarily built up reserves in order to fund the charity's share of project costs relating to this grant.

At the year end the reserves of the charity was as follows:

	2021	2020
	£	£
Unrestricted funds	97,766	102,266
Restricted funds (see note 16 for further details)	432,848	1,330
	530,614	103,596

Included within these funds are amounts held within tangible fixed assets of £506 (2020 - £1,210) attributable to unrestricted funds and £3,448 (2020 - £330) attributable to restricted funds.

Future objectives

Looking forward to 2022 as we emerge from the extraordinary situation resulting from Covid and with our new organization and team in place, we aim to promote more groups and family days to enhance our one-to-one support.

Based on the current referral rate there are signs that numbers of people asking for support will rise significantly in 2022. Referrals are increasingly complex, with more people referencing pandemic related factors. This is something that is expected to continue, and is likely to be a big part of the work we do in the short to medium term.

The National Lottery Community Fund award will support our move to more online content and we have produced a series of short videos to be released early in 2022, highlighting our work and how to access support. Videos will form part of our enhanced support-to-support offer and will also be useful for developing new ways of reaching those in need in the community.

We will build on and continue the roll out of resource packs for schools. This has proved successful and may schools have asked us for further resources that they can use to support students in conjunction with the Guy's gift team.

Our operations are continually reviewed to ensure that the support we provide is beneficial and relevant to each individual and the needs of their family. We have plans to introduce a young persons focus group in the coming year to help inform and give direction to future developments.

Guy's Gift

Report of the Trustees for the Year Ended 31st December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Guy's Gift is a charitable company limited by guarantee. The Memorandum and Articles of Association set out the aims, objectives and governing principles of the charity. Guy's Gift was incorporated in 2008 and registered as a charity in February 2009.

Trustees

The directors of the company are also charity trustees for the purposes of charity law, and are responsible for control and direction of the charity. The trustees, collectively, have a broad range of experience including business management, counselling, education, project management, IT and systems.

Trustees regularly take part in activity days and workshops for bereaved children, young people and their families, thereby maintaining direct contact with the delivery team of paid and voluntary staff and the families we support.

Trustees give their time voluntarily and receive no benefits from their role as trustee.

Recruitment and appointment of new trustees

New trustees are usually recruited from the community in which we operate, reflecting the values of the community and bringing diversity to the board.

Induction and training of new trustees

New trustees receive induction on trustee responsibility from the existing trustees at trustees meetings as deemed necessary. They are expected to be conversant with the Charity Commission's 'The essential trustee' and to undertake external training when appropriate.

Staff

We have a small professional operating team of specialist counsellors and educational staff responsible for operational delivery of our service. The Service Manager is responsible for day to day management and regularly liaises with trustees to report current performance and financial position.

The professional team is supported by a large number of volunteers who fulfil a variety of functions helping to achieve our aims. Volunteers of all ages and backgrounds bring a wide and varied range of skills and qualities that enrich the organisation. Volunteers reflect the social and cultural diversity of the community and extend our outreach.

Community

Links with the local community are vital to our success. We believe that communities that work together are stronger, more resilient and more able to help those who need support. We value our relationships with the many third sector and statutory organisations, businesses and individuals throughout Coventry and Warwickshire, and further afield, who work to build better communities.

Data Protection

Guy's Gift is registered with the information commissioner's office, ICO registration number ZA486520. We have rigorous policies and procedures in place to ensure the protection of data and to maintain confidentiality. All records are classed as sensitive information and are kept securely at all times.

Safeguarding and DBS

All staff, including trustees and volunteers, whether or not they come into contact with children, vulnerable people or sensitive data are required to have an up to date enhanced DBS check. Owing to the nature of the work we undertake, all staff must adhere to the charity's mandatory safeguarding policy and annual update training.

Risk management

The trustees endeavour to identify potential risks that may affect the charity and to eliminate or reduce them as far as possible. The management of risk is reviewed at every meeting of the trustees and where new areas of risk are identified all appropriate responses are implemented and recorded.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 4th July 2022 and signed on the board's behalf by:



S Potter - Trustee

**Independent Examiner's Report to the Trustees of
Guy's Gift**

Independent examiner's report to the trustees of Guy's Gift ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountant which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Robert Richards FCA FCCA CTA
Chartered Accountant
The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Date: 11 July 2022

Guy's Gift

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st December 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	57,953	11,326	69,279	60,371
Charitable activities	4				
Counselling and related activities		-	460,624	460,624	16,689
Total		57,953	471,950	529,903	77,060
EXPENDITURE ON					
Raising funds	5	3,950	-	3,950	6,008
Charitable activities	6				
Counselling and related activities		58,335	40,600	98,935	84,641
Total		62,285	40,600	102,885	90,649
NET INCOME/(EXPENDITURE)		(4,332)	431,350	427,018	(13,589)
Transfers between funds	16	(168)	168	-	-
Net movement in funds		(4,500)	431,518	427,018	(13,589)
RECONCILIATION OF FUNDS					
Total funds brought forward		102,266	1,330	103,596	117,185
TOTAL FUNDS CARRIED FORWARD		97,766	432,848	530,614	103,596

The notes form part of these financial statements

Guy's Gift

**Balance Sheet
31st December 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	13	451	3,338	3,789	1,540
CURRENT ASSETS					
Debtors	14	309	370,804	371,113	309
Cash at bank		99,573	58,705	158,278	103,829
		<u>99,882</u>	<u>429,509</u>	<u>529,391</u>	<u>104,138</u>
CREDITORS					
Amounts falling due within one year	15	(2,566)	-	(2,566)	(2,082)
NET CURRENT ASSETS		<u>97,316</u>	<u>429,509</u>	<u>526,825</u>	<u>102,056</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>97,767</u>	<u>432,847</u>	<u>530,614</u>	<u>103,596</u>
NET ASSETS		<u>97,767</u>	<u>432,847</u>	<u>530,614</u>	<u>103,596</u>
FUNDS	16				
Unrestricted funds				97,767	102,266
Restricted funds				432,847	1,330
TOTAL FUNDS				<u>530,614</u>	<u>103,596</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 4th July 2022 and were signed on its behalf by:



S Potter - Trustee

Guy's Gift

**Cash Flow Statement
for the Year Ended 31st December 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	<u>59,103</u>	<u>(12,690)</u>
Net cash provided by/(used in) operating activities		<u>59,103</u>	<u>(12,690)</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(4,654)</u>	<u>(1,806)</u>
Net cash used in investing activities		<u>(4,654)</u>	<u>(1,806)</u>
 Change in cash and cash equivalents in the reporting period		 <u>54,449</u>	 <u>(14,496)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>103,829</u>	<u>118,325</u>
 Cash and cash equivalents at the end of the reporting period		 <u><u>158,278</u></u>	 <u><u>103,829</u></u>

The notes form part of these financial statements

Guy's Gift

**Notes to the Cash Flow Statement
for the Year Ended 31st December 2021**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	427,018	(13,589)
Adjustments for:		
Depreciation charges	2,371	817
Loss on disposal of fixed assets	34	-
Increase in debtors	(370,804)	-
Increase in creditors	484	82
Net cash provided by/(used in) operations	59,103	(12,690)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.21	Cash flow	At 31.12.21
	£	£	£
Net cash			
Cash at bank	103,829	54,449	158,278
	103,829	54,449	158,278
Total	103,829	54,449	158,278

**Notes to the Financial Statements
for the Year Ended 31st December 2021**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency. Monetary amounts in these financial statements are rounded to the nearest £.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income, including grants receivable and donations, is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 33% on cost
Computer equipment	- 33% on cost

The depreciation policy for office equipment has changed from 25% on cost as applied in prior financial periods to 33% on cost in the current financial period. The effect of this change in depreciation policy on the current year's financial statements is an increase in the depreciation charged of £165.

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

FINANCIAL INSTRUMENTS

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

1. ACCOUNTING POLICIES - continued

FINANCIAL INSTRUMENTS

Basic Financial Assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic Financial Liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised costs, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction costs.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Accounting estimates and judgement are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Material future grant income accrued for

The National Lottery has awarded the charity a grant of up to £460,624 over 3 years towards a restricted fund project. Under Charities SORP (FRS 102) the full value of this grant is recognised immediately upon the charity receiving notification from the National Lottery that this funding has been rewarded. However this grant has been awarded based on budget forecasts submitted to the National Lottery that the National Lottery have accepted may vary over the lifetime of the project to which they relate. It is therefore possible that in future accounting periods the National Lottery may vary the total level of grant funding that the charity receive relating to this project.

The National Lottery Community Fund funding was awarded based on an initial budget submitted by the charity with total project costs of £765,624, of which the National Lottery has agreed to contribute £460,624. The remaining funding for this project is expected to come from both the general unrestricted reserves of the charity and additional grant funding to be applied for in the future. However the National Lottery acknowledges that actual expenditure may vary from the budget submitted. Total project costs incurred to date as at 31 December 2021 was £28,887. These costs have been allocated solely to National Lottery Community Fund, with the element of costs to be funded out of either unrestricted reserves or future additional grant funding to be accounted for in future financial periods.

3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations from individuals	6,855	12,725
Donations from local organisations	43,039	24,180
Donations from charitable trusts	19,385	23,466
	69,279	60,371

Guy's Gift

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

4. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020
	Activity	£	£
Grants	Counselling and related activities	460,624	16,689

Grants received, included in the above, are as follows:

	2021	2020
	£	£
The National Lottery Community Fund	460,624	-
HMRC Coronavirus Job Retention Scheme grants	-	16,689
	460,624	16,689

5. RAISING FUNDS

RAISING DONATIONS AND LEGACIES

	2021	2020
	£	£
Fundraising agent	3,950	6,008

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Counselling and related activities	93,337	5,598	98,935

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	76,288	68,438
Travel	1,224	1,274
Insurance	741	741
Communications	1,560	868
Postage and stationery	1,616	1,106
Resources	5,564	3,498
Workshops	219	236
Training courses	797	-
Counselling	1,035	247
Supervision	1,290	960
Hire of rooms	351	25
Subscriptions	-	85
Sundry expenses	247	50
Family Weekend	-	853
Depreciation	2,371	817
Loss on sale of assets	34	-
	93,337	79,198

Guy's Gift

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

8. SUPPORT COSTS

	Management £
Counselling and related activities	<u>5,598</u>

Support costs, included in the above, are as follows:

	2021	2020
	Counselling and related activities £	Total activities £
Independent examination	1,434	1,380
Bookkeeping and payroll	2,223	2,929
DBS checks	361	24
Staff recruitment	739	-
Computer and expenses	740	1,050
Bank charges	101	60
	<u>5,598</u>	<u>5,443</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	2,371	817
Deficit on disposal of fixed assets	34	-
	<u>2,405</u>	<u>817</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

TRUSTEES' EXPENSES

During the year trustees' expenses of £Nil were paid (2020 £Nil).

11. STAFF COSTS

Staff costs for the year are as follows:-

	2021	2020
	£	£
Salaries	73,904	66,148
Social security costs	937	1,099
Pension costs	1,447	1,191
Total	<u>76,288</u>	<u>68,438</u>

The average monthly number of employees during the year was 5 (2020 - 4).

No employees received emoluments in excess of £60,000.

Guy's Gift

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	39,871	20,500	60,371
Charitable activities			
Counselling and related activities	16,689	-	16,689
Total	<u>56,560</u>	<u>20,500</u>	<u>77,060</u>
EXPENDITURE ON			
Raising funds	6,008	-	6,008
Charitable activities			
Counselling and related activities	59,857	24,784	84,641
Total	<u>65,865</u>	<u>24,784</u>	<u>90,649</u>
NET INCOME/(EXPENDITURE)	<u>(9,305)</u>	<u>(4,284)</u>	<u>(13,589)</u>
Transfers between funds	<u>(4,614)</u>	<u>4,614</u>	<u>-</u>
Net movement in funds	<u>(13,919)</u>	<u>330</u>	<u>(13,589)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>116,185</u>	<u>1,000</u>	<u>117,185</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>102,266</u></u>	<u><u>1,330</u></u>	<u><u>103,596</u></u>

13. TANGIBLE FIXED ASSETS

	Office equipment £	Computer equipment £	Totals £
COST			
At 1st January 2021	678	2,640	3,318
Additions	1,379	3,275	4,654
Disposals	-	(100)	(100)
At 31st December 2021	<u>2,057</u>	<u>5,815</u>	<u>7,872</u>
DEPRECIATION			
At 1st January 2021	170	1,608	1,778
Charge for year	679	1,692	2,371
Eliminated on disposal	-	(66)	(66)
At 31st December 2021	<u>849</u>	<u>3,234</u>	<u>4,083</u>
NET BOOK VALUE			
At 31st December 2021	<u><u>1,208</u></u>	<u><u>2,581</u></u>	<u><u>3,789</u></u>
At 31st December 2020	<u><u>508</u></u>	<u><u>1,032</u></u>	<u><u>1,540</u></u>

Guy's Gift

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accrued grant income	370,804	-
Prepayments	309	309
	<u>371,113</u>	<u>309</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	932	702
Accrued expenses	1,634	1,380
	<u>2,566</u>	<u>2,082</u>

16. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	102,266	(4,331)	(168)	97,767
Restricted funds				
The Harry Payne Trust	1,000	-	-	1,000
Mobile phones	330	(110)	-	220
Resource kits and book project	-	(82)	82	-
Bereavement support	-	(86)	86	-
The National Lottery Community Fund	-	431,627	-	431,627
	<u>1,330</u>	<u>431,349</u>	<u>168</u>	<u>432,847</u>
TOTAL FUNDS	<u>103,596</u>	<u>427,018</u>	<u>-</u>	<u>530,614</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,953	(62,284)	(4,331)
Restricted funds			
Mobile phones	-	(110)	(110)
Resource kits and book project	9,125	(9,207)	(82)
Bereavement support	2,201	(2,287)	(86)
The National Lottery Community Fund	460,624	(28,997)	431,627
	<u>471,950</u>	<u>(40,601)</u>	<u>431,349</u>
TOTAL FUNDS	<u>529,903</u>	<u>(102,885)</u>	<u>427,018</u>

Guy's Gift

Notes to the Financial Statements - continued for the Year Ended 31st December 2021

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	116,185	(9,305)	(4,614)	102,266
Restricted funds				
Baylis and Harding	-	(1,518)	1,518	-
The Harry Payne Trust	1,000	-	-	1,000
One to one sessions	-	(100)	100	-
Mobile phones	-	330	-	330
Resource kits and book project	-	(2,996)	2,996	-
	<u>1,000</u>	<u>(4,284)</u>	<u>4,614</u>	<u>1,330</u>
TOTAL FUNDS	<u>117,185</u>	<u>(13,589)</u>	<u>-</u>	<u>103,596</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,560	(65,865)	(9,305)
Restricted funds			
Baylis and Harding	15,000	(16,518)	(1,518)
One to one sessions	560	(660)	(100)
Buddy Bears Project	1,500	(1,500)	-
Mobile phones	440	(110)	330
Resource kits and book project	3,000	(5,996)	(2,996)
	<u>20,500</u>	<u>(24,784)</u>	<u>(4,284)</u>
TOTAL FUNDS	<u>77,060</u>	<u>(90,649)</u>	<u>(13,589)</u>

Unrestricted Funds

Unrestricted funds are spent or applied at the discretion of the trustees to further any of the charity's purposes. Unrestricted funds can be used to supplement expenditure made from restricted funds. For example, a restricted grant may have provided part of the funding needed for a specific project. In this case unrestricted funds may be used to meet any funding shortfall for that project. The usual source of income into the general fund is public donations.

Restricted Funds

The Harry Payne Trust

Funding received from the above organisation will be used to cover costs towards a video project which was going to take place this year but due to the Covid-19 pandemic has been postponed until 2022.

Bereavement Support

Funding of £1,200 has been received from King Henry VIII Endowed Trust and further funding and £1,000 has been received from the George Henry Collins Charity and this has been used towards bereavement support sessions. The fund was spent in full in the year.

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

16. MOVEMENT IN FUNDS - continued

Mobile phones

Funding of £440 was received from the Provincial Grand Lodge of Warwickshire towards the purchase of new mobile phones. The balance at 31 December 2021 is £220 and this represents part of the net book value of mobile phones (included in office equipment).

Resource kits and book project

As one to one counselling wasn't permitted under the coronavirus restrictions, the charity moved to providing its services remotely and was awarded several Coronavirus recovery grants to support this transition. The funds were received from Wright Hassall LLP (£500), The Heart of England Community Foundation (£6,625), and The Wesleyan Foundation (£2,000) and were used to purchase resource kits and books that could be provided to individuals and schools for use in remote counselling sessions etc. These funds were spent during the year.

The National Lottery Community Fund

Funding receivable from the National Lottery Community Fund to be used towards building greater capacity, gain new skills, revitalise volunteering opportunities and becoming more relevant to more people. This projects includes transitioning from an in-person counselling based method to a digital presence and engagement model and training others in the community to support families by way of online training.

Total project costs incurred to date as at 31 December 2021 was £28,887, out of a budgeted £765,624, which have been allocated only to the National Lottery Community Fund. The element of total project costs to be funded out of either unrestricted reserves or future additional grant funding will be accounted for in future financial periods.

Baylis and Harding

Funds received in 2020 from Baylis and Harding were for the salary of a part time counsellor and all associated on-costs, expenses, travel, telephone, supervision and management costs.

Additional funding received from Baylis and Harding in 2021 was unrestricted.

One to One Sessions

Funding of £360 has been received from Wright Hassall LLP and further funding of £200 has been received from Rokeby Charitable Trust and this has been used towards the costs of one to one sessions. The fund was spent in full in the year.

TRANSFERS BETWEEN FUNDS

A transfer has been made from the General Fund for £168. The purpose of the transfer was to cover the overspends on Resource kits and book project of £82 and Group Bereavement Support of £86.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2021.

18. INDEPENDENT EXAMINER FEES

During the year the independent examiner charged fees for the independent examination of £1,434 (2020 - £1,380) and fees for other bookkeeping services of £1,082 (2020 - £1,548).

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

19. LIMITED BY GUARANTEE

The charitable company is limited by guarantee, with each member liable for £10 towards the payment of the debts and liabilities of the charitable company in the event that the charitable company is ever wound up.

Guy's Gift

Detailed Statement of Financial Activities for the Year Ended 31st December 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from individuals	6,855	12,725
Donations from local organisations	43,039	24,180
Donations from charitable trusts	19,385	23,466
	69,279	60,371
Charitable activities		
Grants	460,624	16,689
Total incoming resources	529,903	77,060
EXPENDITURE		
Raising donations and legacies		
Fundraising agent	3,950	6,008
Charitable activities		
Wages	73,904	66,148
Social security	937	1,099
Pensions	1,447	1,191
Travel	1,224	1,274
Insurance	741	741
Communications	1,560	868
Postage and stationery	1,616	1,106
Resources	5,564	3,498
Workshops	219	236
Training courses	797	-
Counselling	1,035	247
Supervision	1,290	960
Hire of rooms	351	25
Subscriptions	-	85
Sundry expenses	247	50
Family Weekend	-	853
Office equipment depreciation	679	170
Computer equipment depreciation	1,692	647
Loss on sale of tangible fixed assets	34	-
	93,337	79,198
Support costs		
Management		
Independent examination	1,434	1,380
Bookkeeping and payroll	2,223	2,929
DBS checks	361	24
Staff recruitment	739	-
Computer and expenses	740	1,050
Bank charges	101	60
	5,598	5,443
Total resources expended	102,885	90,649
Net income/(expenditure)	427,018	(13,589)

This page does not form part of the statutory financial statements

GUY'S GIFT

England & Wales - Charity number 1128116

Accounts

REGISTERED COMPANY NUMBER: 06780060 (England and Wales)
REGISTERED CHARITY NUMBER: 1128116

**Report of the Trustees and
Financial Statements for the Year Ended 31st December 2020
for
Guy's Gift**

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

**Contents of the Financial Statements
for the Year Ended 31st December 2020**

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Guy's Gift

Reference and Administrative Details for the Year Ended 31st December 2020

TRUSTEES	M Hopper I Gardner S Potter Mrs J Potter
REGISTERED OFFICE	C/o Wright Hassall Llp Olympus Avenue Leamington Spa Warwickshire CV34 6BF
REGISTERED COMPANY NUMBER	06780060 (England and Wales)
REGISTERED CHARITY NUMBER	1128116
INDEPENDENT EXAMINER	The Richards Sandy Partnership Thorneloe House 25 Barbourne Road Worcester Worcestershire WR1 1RU
SOLICITORS	Wright Hassall Solicitors Olympus Avenue Leamington Spa Warwickshire CV34 6BF
BANKERS	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ

Guy's Gift

Report of the Trustees for the Year Ended 31st December 2020

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 31st December 2020. 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).

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees confirm that they have complied with the duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance on public benefit published by the Charity Commission when reviewing the charity's objectives and in planning future activities.

In all of our work with bereaved children, young people and their families, benefit to the public is of paramount importance. We measure the success of our direct support by the outcomes for individuals. We also provide indirect support for children and young people by helping parents, carers and other professionals to give effective support.

The Charity's primary objective is to provide support to bereaved children, young people and their families. Our aims as set out in the company's memorandum of association are to help children and young people through the grieving process in a safe, supportive and educational environment. In addition, to this we offer advice to parents, carers, teachers and other child support professionals and inform and raise awareness of childhood bereavement in the wider community.

Our service, which is available throughout Coventry and Warwickshire, continues to be led by the individual needs of the young people and families who seek our support.

We strive to be accessible to the widest possible user base so that no child or young person is denied access to the service on the basis of affordability, location, background or belief.

As an organisation firmly embedded in the community, we embrace collaborative working with other agencies and organisations to secure the best outcomes for all the bereaved children and young people we work with.

The trustees recognise their role in ensuring appropriate policies and standards of engagement are rigorously applied to safeguard vulnerable children, young people and their families as well as the Guy's Gift team.

Our work is continually monitored and outcomes are evaluated to ensure that the service is appropriate to the needs of children, young people and their families, and positive results are achieved, making a positive difference in the lives of those we support.

We promote the advancement of understanding of the needs of bereaved children and young people, and to that end we offer training and support to people whose work with children and young people places them in a position to provide meaningful support.

Everything we do is underpinned by the principles of trust, respect and confidentiality.

Guy's Gift

Report of the Trustees for the Year Ended 31st December 2020

ACHIEVEMENT AND PERFORMANCE

Review of 2020

2020 was a hugely challenging year for Guy's Gift. Since March 2020, Guy's Gift has been working very differently to accommodate the Covid-19 global pandemic. The pandemic brought with it restrictions both personally and professionally that we needed to quickly respond to and find new ways of working. We could no longer maintain our in-person support, which meant the cancellation of several planned group activities and ceasing one-to-one support for a short period.

Our response has been effective, and after a 3-month furlough period we were able to develop new strategies for providing bereavement support for children and young people across Coventry and Warwickshire.

This new way of working has focused on the use of Zoom to provide remote support, or telephone support for some children and young people we have worked with. We have received overwhelmingly positive feedback from the young people, families and schools we have supported in this way.

The first quarter saw climbing referral rates on track to equal or surpass the previous year. As soon as lockdown hit, referral rates plummeted, stabilising in July and August, with above average peaks in September and November. These fluctuations in referral numbers coincided with lockdowns and schools reopening. Overall the annual referral rates reduced by 33% from the previous year.

Sadly, we saw a significant number of referrals related to the Covid-19 pandemic, combined with a corresponding increase in the complexity of need. Many children spoke of their concerns about the pandemic and the effect on family life.

On the other hand, some families reported a positive change in circumstances and finding that they no longer needed to access intensive support having spent some time working through their bereavement as a family during lockdown.

After a short furlough period, when the full team was able resume work, the usual methods of operation were no longer available to us. The team undertook significant re-training to trial online working from home. This, along with making resources available to families and schools proved a real success, which has become our normal delivery model for almost a year.

In direct comparison with the previous year when we saw a 5 fold increase in the number of referrals directly from local authority services, we saw a reduction of 70% in 2020 which is indicative of the dramatic fall in activity generally.

We provided support by a variety of means, with the support matched to the needs of each individual, whether that is individual counselling, a programme of group support or input for parents and professionals to support bereaved children with our help.

In terms of geographic referral rates, Rugby continued to provide most referrals, accounting for 28% of the total, with Coventry referrals increasing to 20%, Warwick 20% Nuneaton and Bedworth 17% and Stratford and North Warwickshire combined producing 15% of total referrals.

Children 4-5 years accounted for 6% of referrals, 6-8 years 18%, 9-11 years 26%, 12-15 years 37%, and 16+ 13%. There was very little fluctuation from previous years data. The gender split was much as expected, being almost equal.

The Split between methods of support was fairly even this year, with a third of referrals for each type; 1 to 1 counselling, group support programme, or support-to-support input (S2S) provided for parents and schools. All referrals are assessed and an individual programme is developed, agreed and implemented for each young person. This may be one to one support, group support, support to support or a combination of methods.

Group Support

We had a positive response to our first group sessions of the year in Coventry starting in January. Unfortunately the sessions were disrupted as the pandemic took hold and suspended in March. The family weekend planned to take place in Warwick later in the year was also cancelled, along with groups sessions planned for Rugby and Kenilworth. Later in the year we were able to resume the group programme online in virtual form.

Groups online have been well received, and the feedback gathered from parents has been positive. Groups online have facilitated a more targeted approach to group work. Age groups are more specific, and we have been able to bring together families with more similar types of bereavements too. We have particularly found that the older age group have responded well to online sessions and the team are considering the value in providing teenage groups this way longer term too.

Support-to-Support Programme (S2S)

Guy's Gift

Report of the Trustees for the Year Ended 31st December 2020

A significant number families and professionals, such as schools, approached us for specialist advice and resources. We see this as an important part of our work as it provides a pathway to support for many who may otherwise not access other types of support. Where further input was needed, we provided individual counselling or group workshops to meet the needs of the individual.

Individual Support

The move to online working required a significant amount of input from the team, including training, development of new methods of working and new materials to support the work.

All young people who have accessed online support also have access to a physical resource pack including books and activities they will participate in with their counselor/support worker.

We have received positive feedback from recipients, with families and schools telling us that this approach has led to more, and better, engagement with young people. Schools have said that our online sessions have been more engaging than expected, and they report that the practical activities for children to access during the call have played a big part in this.

We would normally use resources such as books and practical aids during in-person sessions, but dedicated funding for multiple resource packs tailored to individual needs has helped us to continue as 'normally' as possible.

Resource Packs

In the second half of the year we trialled a pilot programme providing book boxes to schools. The packs contain a variety of specially chosen books that can be accessed by children when we offer remote sessions. Both the child and counsellor are able to access the same resource (e.g. sharing books) wherever they are. A secondary benefit is that schools can make use of the resources with any child who would benefit, for example when talking about anxiety of anger.

Similarly, we have provided resource packs for families which include activities they can complete at home, with an encouragement to share this with their allocated Guy's Gift worker at various points, promoting conversations around activities aimed at remembering the person who has died and working through their grief. ?

This has been made possible with generous support from The Leamington Spa Community Fund, The Michael Marsh Charitable Trust, the Hobson Charity and Wright Hassall LLP who funded the accompanying Guy's Gift Buddy Bears as a positive link with the service.

Lantern Walk

Our Christmas Lantern Walk is always a major event at the end of the year. The restrictions of 2020 forced the team to be even more inventive to make this event possible in a meaningful way.

We are once again indebted to the Mid-Counties Co-op team for bringing their professional logistics expertise to the event. They handled the home delivery of packs containing lanterns, baubles to decorate and other activities to families across the county.

Staff

From the end of March we took the decision to furlough eligible staff that were unable to work in the usual way owing to restrictions on travel, in-person meetings, school closures and the reduction in referrals and funding. However, we did achieve full working hours across the team for 8 months out of 12.

During furlough we were able to maintain one member of staff to field phone calls and manage the immediate needs of responding to new referrals and holding them safely until we were able to resume full time working. We felt it was important to maintain primary support for those who needed it at this difficult time and we are now able to reflect on the fact that no one who asked for support in the first phase of the pandemic was left waiting.

Training

Our staff were committed to training for the new environment and keeping up to date with their professional development and in 2020 this included both in-house and external training for the team. Notably, the team undertook further external training in counselling skills, equality and diversity and online and telephone counselling.

Due to Covid, there were limited opportunities for our usual volunteer training and training we provide to other organisations, but plans are in preparation for the future when this will be possible.

Student Placements

We continued to develop our relationship with local FE colleges and supported two counselling students in 2020, helping them gain valuable practical experience. We believe that the opportunities we offer are beneficial to the student and the wider community, and we see this as an important part of our annual programme.

Volunteers

Guy's Gift

Report of the Trustees for the Year Ended 31st December 2020

Under normal circumstances, our brilliant volunteers help to run group sessions throughout the year, as well as represent and promote Guy's Gift at community events. When online groups resumed, there were opportunities for volunteers to support our activities in this forum, and we are grateful for their amazing contribution.

Funding

Funding has been received from a variety of sources and we are grateful to all of the charitable trusts, foundations, businesses, community groups, families and individuals who have helped us. Every donation, no matter how small, is of huge value in helping to achieve our aims.

Covid had major implications for funding in 2020. Our funding from charitable trusts reduced significantly over the year. We received 70 donations in 2020 compared with 111 the previous year. In real terms our regular income from this source fell by about a third from the previous year. Even so, we successfully secured donations for specific projects such as our book and resource pilot projects that have been the main stay of our support delivery programme in 2020.

We were fortunate that with help from the government's job retention scheme, we were able to manage the financial situation. Our main financial objective is to ensure the long-term sustainability of our work in the community and to continue to provide a highly cost-effective service. We look forward with confidence to finding the financial resources to continue our operation in 2021.

It is not possible to acknowledge each donation but there are several significant donations that we should mention. We are grateful for the support of Baylis & Harding, Midcounties Co-op, Wright Hassall and The White Stuff Foundation. This support from within the community is hugely valuable to Guy's Gift, not only in financial terms, but also in the commitment of the companies' staff and their outreach, and their recognition and endorsement of our work in the community.

Future objectives

Looking forward to 2021, we expect that the long-term impact of COVID-19 will continue to be felt keenly, particularly in the way that we are able to engage with families. We will continue to develop the methods of remote working that have been necessitated by the Covid-19 restrictions, and plan for the return to in-person working as social distancing measures ease.

We anticipate that referral rates will start to return to pre 2020 levels and the types of referrals will be increasingly complex, with more Covid-19 issues referenced in a high proportion of cases. This is something that is expected to continue, and is likely to be a big part of the work we do over the years ahead.

To support our move to on-line working, we aim to produce a series of short videos with the team demonstrating various activities that both families and schools can access. Videos will form part of our enhanced support-to-support offer and will also be useful for developing new ways of working for online groups.

We will widen the scope of the resource packs that we trialled successfully in 2020, which include activities they can complete at home, with encouragement to share this with their allocated Guy's Gift worker at regular contact times.

Finally, when regulations permit closer contact, we will return gradually to in-person meetings, groups and family days, while still retaining the benefits of the new methods of engagement that we developed during lockdown.

We constantly review our operations to ensure that the support we provide is beneficial and relevant to each individual and the needs of their family. Feedback from families is used to inform our shape the future direction of Guy's Gift.

FINANCIAL REVIEW

Financial position

Unrestricted incoming resources for the year amounted to £56,560 (2019: £89,304) and unrestricted outgoing resources amounted to £65,865 (2019: £43,893) resulting in net unrestricted (expenditure)/ income of (£9,305) (2019: £45,411). Restricted incoming resources for the year amounted to £20,500 (2019: £31,530) and restricted outgoing resources were £24,784 (2019: £37,756), resulting in net expenditure of £4,284 (2019: £6,226). A transfer of £4,614 was made from unrestricted to restricted reserves to cover the deficit on various restricted funds, as detailed in the notes to the accounts. The total funds of the charity as at 31 December 2020 amounted to £103,596 (2019: £117,185).

Guy's Gift

Report of the Trustees for the Year Ended 31st December 2020

FINANCIAL REVIEW

Reserves policy

The trustees have established the charity's reserves policy with reference to Charity Commission guidance (CC19) and accounting standards (SORP 2005). Cash flow is carefully monitored on a continuing basis. The trustees intend to build a reserve to ensure continuity of service. This intention is established annually when the trustees agree the budget for the forthcoming year.

The charity's unrestricted reserves, excluding fixed assets, were £101,056 (2019 £115,634) at 31 December 2020, representing approximately 18 months of unrestricted expenditure. Total unrestricted reserves at 31 December 2020 were £102,266 (2019: £116,185).

Restricted reserves were £1,330 at 31 December 2020 (2019: £1,000), bringing reserves, including fixed assets, to £102,266 (2019: £116,634). Total reserves including fixed assets were £103,596 (2019: £117,185).

FUTURE PLANS

We constantly review our operations to ensure that the support we provide is beneficial and relevant to each individual and the needs of their family. Feedback from families is used to inform our shape the future direction of Guy's Gift.

We have been fortunate to secure funding for a family weekend in 2020, which will be based around young people making a video talking about their concerns and sharing their story. It is hoped that this will be immensely valuable to those contributing to the video as a means of sharing their experiences as well as a really useful way of engaging with the wider community in presentation and training situations. We look forward to this new endeavour.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Guy's Gift is a charitable company limited by guarantee. The Memorandum and Articles of Association set out the aims, objectives and governing principles of the charity. Guy's Gift was incorporated in 2008 and registered as a charity in February 2009.

Organisational structure

Trustees

The directors of the company are also charity trustees for the purposes of charity law, and are responsible for control and direction of the charity. The trustees, collectively, have a broad range of experience including business management, counselling, education, project management, IT and systems.

Trustees regularly take part in activity days and workshops for bereaved children, young people and their families, thereby maintaining direct contact with the delivery team of paid and voluntary staff and the families we support.

Trustees give their time voluntarily and receive no benefits from their role as trustee.

Staff

We have a small professional operating team of specialist counsellors and educational staff responsible for operational delivery of our service. The Service Manager is responsible for day to day management and regularly liaises with trustees to report current performance and financial position.

The professional team is supported by a large number of volunteers who fulfil a variety of functions helping to achieve our aims. Volunteers of all ages and backgrounds bring a wide and varied range of skills and qualities that enrich the organisation. Volunteers reflect the social and cultural diversity of the community and extend our outreach.

Community

Links with the local community are vital to our success. We believe that communities that work together are stronger, more resilient and more able to help those who need support. We value our relationships with the many third sector and statutory organisations, businesses and individuals throughout Coventry and Warwickshire, and further afield, who work to build better communities.

Guy's Gift

Report of the Trustees for the Year Ended 31st December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Data Protection

Guy's Gift is registered with the information commissioner's office, ICO registration number ZA486520. We have rigorous policies and procedures in place to ensure the protection of data and to maintain confidentiality. All records are classed as sensitive information and are kept securely at all times.

Safeguarding and DBS

All staff, including trustees and volunteers, whether or not they come into contact with children, vulnerable people or sensitive data are required to have an up to date enhanced DBS check. Owing to the nature of the work we undertake, all staff must adhere to the charity's mandatory safeguarding policy and annual update training.

Risk management

The trustees endeavour to identify potential risks that may affect the charity and to eliminate or reduce them as far as possible. The management of risk is reviewed at every meeting of the trustees and where new areas of risk are identified all appropriate responses are implemented and recorded.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 13th May 2021 and signed on its behalf by:

S Potter - Trustee

**Independent Examiner's Report to the Trustees of
Guy's Gift**

Independent examiner's report to the trustees of Guy's Gift ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert Richards FCA FCCA CTA
Chartered Accountant
The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

13th May 2021

Guy's Gift

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st December 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		39,871	20,500	60,371	120,833
Investment income	2	-	-	-	1
Other income		16,689	-	16,689	-
Total		56,560	20,500	77,060	120,834
EXPENDITURE ON					
Charitable activities					
Counselling and related activities		65,865	24,784	90,649	81,649
NET INCOME/(EXPENDITURE)		(9,305)	(4,284)	(13,589)	39,185
Transfers between funds	10	(4,614)	4,614	-	-
Net movement in funds		(13,919)	330	(13,589)	39,185
RECONCILIATION OF FUNDS					
Total funds brought forward		116,185	1,000	117,185	78,000
TOTAL FUNDS CARRIED FORWARD		102,266	1,330	103,596	117,185

The notes form part of these financial statements

Guy's Gift

Balance Sheet 31st December 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	7	1,210	330	1,540	551
CURRENT ASSETS					
Debtors	8	309	-	309	309
Cash at bank		102,829	1,000	103,829	118,325
		<u>103,138</u>	<u>1,000</u>	<u>104,138</u>	<u>118,634</u>
CREDITORS					
Amounts falling due within one year	9	(2,082)	-	(2,082)	(2,000)
NET CURRENT ASSETS		<u>101,056</u>	<u>1,000</u>	<u>102,056</u>	<u>116,634</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>102,266</u>	<u>1,330</u>	<u>103,596</u>	<u>117,185</u>
NET ASSETS		<u>102,266</u>	<u>1,330</u>	<u>103,596</u>	<u>117,185</u>
FUNDS	10				
Unrestricted funds				102,266	116,185
Restricted funds				<u>1,330</u>	<u>1,000</u>
TOTAL FUNDS				<u>103,596</u>	<u>117,185</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13th May 2021 and were signed on its behalf by:

S Potter - Trustee

**Notes to the Financial Statements
for the Year Ended 31st December 2020**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency. Monetary amounts in these financial statements are rounded to the nearest £.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 25% on cost
Computer equipment	- 33% on cost

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

FINANCIAL INSTRUMENTS

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic Financial Assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic Financial Liabilities

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2020**

1. ACCOUNTING POLICIES - continued**FINANCIAL INSTRUMENTS**

Basic Financial Liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised costs, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction costs.

Currency

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

GOVERNMENT GRANTS

Government grants are recognised using the accruals model.

Government grants relating to compensation for expenses or losses already incurred or for the purpose of giving immediate support to the Charity, with no future related costs are recognised in income in the period in which the grants become payable.

2. INVESTMENT INCOME

	2020 £	2019 £
Deposit account interest	-	1
	<u> </u>	<u> </u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020 £	2019 £
Depreciation - owned assets	817	507
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

TRUSTEES' EXPENSES

During the year trustees' expenses of £Nil were paid (2019 £54).

5. STAFF COSTS

Staff costs for the year are as follows:-

	2020 £	2019 £
Salaries	66,148	54,469
Social security costs	1,099	996
Pension costs	1,191	1,000
	<u> </u>	<u> </u>
Total	68,438	56,465
	<u> </u>	<u> </u>

The average monthly number of employees during the year was 4 (2019 4).

Guy's Gift

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2020**

5. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	89,303	31,530	120,833
Investment income	1	-	1
Total	89,304	31,530	120,834
 EXPENDITURE ON			
Charitable activities			
Counselling and related activities	43,893	37,756	81,649
 NET INCOME/(EXPENDITURE)	45,411	(6,226)	39,185
Transfers between funds	(5,976)	5,976	-
Net movement in funds	39,435	(250)	39,185
 RECONCILIATION OF FUNDS			
Total funds brought forward	76,750	1,250	78,000
 TOTAL FUNDS CARRIED FORWARD	116,185	1,000	117,185

7. TANGIBLE FIXED ASSETS

	Office equipment £	Computer equipment £	Totals £
COST			
At 1st January 2020	-	2,321	2,321
Additions	678	1,128	1,806
Disposals	-	(809)	(809)
At 31st December 2020	678	2,640	3,318
 DEPRECIATION			
At 1st January 2020	-	1,770	1,770
Charge for year	170	647	817
Eliminated on disposal	-	(809)	(809)
At 31st December 2020	170	1,608	1,778
 NET BOOK VALUE			
At 31st December 2020	508	1,032	1,540
At 31st December 2019	-	551	551

Guy's Gift

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Prepayments	<u>309</u>	<u>309</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	702	620
Accrued expenses	<u>1,380</u>	<u>1,380</u>
	<u>2,082</u>	<u>2,000</u>

10. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	116,185	(9,305)	(4,614)	102,266
Restricted funds				
Baylis and Harding	-	(1,518)	1,518	-
The Harry Payne Trust	1,000	-	-	1,000
One to one sessions	-	(100)	100	-
Mobile phones	-	330	-	330
Resource kits and book project	-	(2,996)	2,996	-
	<u>1,000</u>	<u>(4,284)</u>	<u>4,614</u>	<u>1,330</u>
TOTAL FUNDS	<u>117,185</u>	<u>(13,589)</u>	<u>-</u>	<u>103,596</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,560	(65,865)	(9,305)
Restricted funds			
Baylis and Harding	15,000	(16,518)	(1,518)
One to one sessions	560	(660)	(100)
Buddy Bears Project	1,500	(1,500)	-
Mobile phones	440	(110)	330
Resource kits and book project	3,000	(5,996)	(2,996)
	<u>20,500</u>	<u>(24,784)</u>	<u>(4,284)</u>
TOTAL FUNDS	<u>77,060</u>	<u>(90,649)</u>	<u>(13,589)</u>

Guy's Gift

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	76,750	45,411	(5,976)	116,185
Restricted funds				
Baylis and Harding	1,250	(2,257)	1,007	-
The Harry Payne Trust	-	1,000	-	1,000
Lillie C Johnson	-	(99)	99	-
Open Box	-	(222)	222	-
Heart of England	-	(704)	704	-
Austin Edwards Charity	-	(19)	19	-
The George Henry Collins Charity	-	(1,309)	1,309	-
DMF Ellis Charitable Trust	-	(2,616)	2,616	-
	<u>1,250</u>	<u>(6,226)</u>	<u>5,976</u>	<u>1,000</u>
TOTAL FUNDS	<u>78,000</u>	<u>39,185</u>	<u>-</u>	<u>117,185</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,304	(43,893)	45,411
Restricted funds			
Baylis and Harding	20,000	(22,257)	(2,257)
The Harry Payne Trust	1,000	-	1,000
Lillie C Johnson	500	(599)	(99)
Open Box	4,280	(4,502)	(222)
Heart of England	1,950	(2,654)	(704)
Austin Edwards Charity	300	(319)	(19)
The George Henry Collins Charity	1,000	(2,309)	(1,309)
DMF Ellis Charitable Trust	2,500	(5,116)	(2,616)
	<u>31,530</u>	<u>(37,756)</u>	<u>(6,226)</u>
TOTAL FUNDS	<u>120,834</u>	<u>(81,649)</u>	<u>39,185</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2020.

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2020**

12. FUNDS

In 2017 the trustees agreed that the emphasis should change from the delivery of mainly 1 to 1 support to the provision of group support workshops and weekends.

As the majority of the costs are dedicated to the delivery of the service, staff costs including salaries, travel and expenses are attributable to the group workshops and weekends.

Unrestricted funds are spent or applied at the discretion of the trustees to further any of the charity's purposes. Unrestricted funds can be used to supplement expenditure made from restricted funds. For example, a restricted grant may have provided part of the funding needed for a specific project. In this case unrestricted funds may be used to meet any funding shortfall for that project. The usual source of income into the general fund is public donations.

Unrestricted Funds

General fund

The balance on the general fund at 31 December 2020 is £102,266 (2019 £116,185).

Restricted Funds

Baylis and Harding

Funds received from Baylis and Harding were for the salary of a part time counsellor and all associated on-costs, expenses, travel, telephone, supervision and management costs.

The balance at 31 December 2020 is £Nil (2019 £Nil).

The Harry Payne Trust

Funding received from the above organisation will be used to cover costs towards a video project which was going to take place this year but due to the Covid-19 pandemic has been postponed until 2021.

The balance at 31 December 2020 is £1,000 (2019 £1,000).

One to One Sessions

Funding of £360 has been received from Wright Hassall LLP and further funding of £200 has been received from Rokeby Charitable Trust and this has been used towards the costs of one to one sessions. The fund was spent in full in the year.

Buddy Bears Project

Funding of £1,500 was received from Wright Hassall LLP and has been used towards the costs of the Buddy Bears Project. The fund has been fully spent in the year.

Mobile phones

Funding of £440 has been received from the Provincial Grand Lodge of Warwickshire towards the purchase of new mobile phones. The balance at 31 December 2020 is £300 and this represents part of the net book value of mobile phones (included in office equipment).

Resource kits and book project

Funding has been received from Leamington Spa Community Fund (£800), The Michael Marsh Charitable Trust (£1,000) and The Hobson Charity (£1,200); these grants were used towards the purchase of resource kits and the book project. This fund has been fully spent in the year.

Transfers between funds

A transfer has been made from the General Fund for £4,614. The purpose of the transfer was to cover the overspends on the following restricted funds:-

Baylis and Harding £1,518, One to One Sessions £100 and Resource kits and book project £2,996.

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2020**

13. INDEPENDENT EXAMINATION FEES

The independent examination fees for the year ended 31 December 2020 amounted to £1,380 (2019 £1,380).

Guy's Gift

Detailed Statement of Financial Activities for the Year Ended 31st December 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Charitable trusts & foundation	23,467	77,012
Community donations	36,904	43,821
	60,371	120,833
Investment income		
Deposit account interest	-	1
Other income		
Government Grants	16,689	-
Total incoming resources	77,060	120,834
EXPENDITURE		
Charitable activities		
Wages	66,148	54,468
Social security	1,099	996
Pensions	1,191	1,000
Travel	1,274	3,443
Insurance	741	741
Communications	868	1,155
Postage and stationery	1,106	748
Depreciation	817	507
Resources	3,498	601
Workshops	236	1,148
Supervision	960	1,710
Hire of rooms	25	656
Subscriptions	85	331
Sundry expenses	50	312
Family Weekend	853	2,796
Independent Examination Fees	1,380	1,380
Support costs	6,255	6,401
Company secretarial	553	386
Bookkeeping	1,548	1,584
Computer expenses	1,050	407
Legal fees	24	149
Bank charges	60	60
Payroll processing	828	576
Repairs and maintenance	-	94
	90,649	81,649
Total resources expended	90,649	81,649
Net (expenditure)/income	(13,589)	39,185