

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

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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				1,330	1,000
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