

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.

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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.

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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.

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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>97,766</u>	<u>432,848</u>	<u>530,614</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>1,144</u>	<u>3,471</u>	<u>4,615</u>
At 31st December 2021	<u>1,208</u>	<u>2,581</u>	<u>3,789</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.

Guy's Gift

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>