

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

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

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

Guy's Gift

**Contents of the Financial Statements
for the Year Ended 31st December 2023**

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Guy's Gift

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

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

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

Significant activities

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

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

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

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

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

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

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

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

Public benefit

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

Volunteers

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

Student Placements

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

Guy's Gift

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities - review of 2023

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

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

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

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

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

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

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

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

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

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

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

Schools told us:

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

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

Guy's Gift

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

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

So far, we have provided sessions on:

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

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

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

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

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

Fundraising activities

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

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

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

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

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

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

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

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

Guy's Gift

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

ACHIEVEMENT AND PERFORMANCE

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

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

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

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

The difference we're making

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

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

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

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

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

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

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

The children and young people we supported told us:

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

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

What we've learned

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

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

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

FINANCIAL REVIEW

Financial position

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

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

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

Principal funding sources

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

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

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

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

Reserves policy

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

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

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

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

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

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

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

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

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

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

Guy's Gift

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Trustees

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

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

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

Recruitment and appointment of new trustees

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

Induction and training of new trustees

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

Staff

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

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

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

Community

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

Data Protection

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

Safeguarding and DBS

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

Risk management

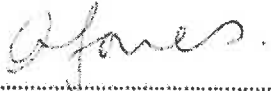
The trustees endeavour to identify potential risks that may affect the charity and to eliminate or reduce them as far as possible. The management of risk is reviewed at every meeting of the trustees and where new areas of risk are identified all appropriate responses are implemented and recorded.

Guy's Gift

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

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

Approved by order of the board of trustees on19/11/2024..... and signed on its behalf by:


.....
A Jones - Trustee

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

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

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

Responsibilities and basis of report

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

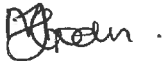
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiner's statement

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

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

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



Melissa Godwin ACA ACCA

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

Date: 19.11.24

Guy's Gift

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

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

The notes form part of these financial statements

Guy's Gift

**Balance Sheet
31st December 2023**

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

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

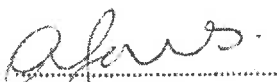
The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

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


A Jones - Trustee

Guy's Gift

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

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

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

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

INCOME

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

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

EXPENDITURE

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

TANGIBLE FIXED ASSETS

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

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

TAXATION

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

FUND ACCOUNTING

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

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

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

PENSION COSTS

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

FINANCIAL INSTRUMENTS

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

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

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

Basic Financial Assets

Guy's Gift

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

1. ACCOUNTING POLICIES - continued

FINANCIAL INSTRUMENTS

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

Basic Financial Liabilities

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

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

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

Material future grant income accrued for

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

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

3. DONATIONS AND LEGACIES

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

Guy's Gift

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

3. DONATIONS AND LEGACIES - continued

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

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

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

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

5. CHARITABLE ACTIVITIES COSTS

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

Guy's Gift

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

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

7. SUPPORT COSTS

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

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

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

8. NET INCOME/(EXPENDITURE)

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

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

Guy's Gift

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

TRUSTEES' EXPENSES

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

10. STAFF COSTS

Staff costs for the year are as follows:-

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

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

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

Guy's Gift

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

12. TANGIBLE FIXED ASSETS

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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

Guy's Gift

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

15. MOVEMENT IN FUNDS

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

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

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

Guy's Gift

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

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

Unrestricted Funds

General Fund

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

Winding Up Fund

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

Restricted Funds

Baron Davenport's Charity

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

DMF Ellis Charitable Trust

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

Guy's Gift

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

15. MOVEMENT IN FUNDS - continued

Granthame York

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

King Henry VIII Endowed Trust

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

Mobile phones

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

Stratford Town Trust

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

The Charles Lewis Foundation

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

The Measures Trust

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

The National Lottery Community Fund

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

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

The Sir John Middlemore Charitable Trust

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

The TUUT Charitable Trust

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

Warwick Hospital Pilot Scheme

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

Warwick Relief In Need Charity

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

Whitehill Chase Foundation

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

The WQ Street Charitable Foundation

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

TRANSFERS BETWEEN FUNDS

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

Guy's Gift

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

15. MOVEMENT IN FUNDS - continued

TRANSFERS BETWEEN FUNDS - continued

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

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

16. RELATED PARTY DISCLOSURES

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

17. INDEPENDENT EXAMINER FEES

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

18. LIMITED BY GUARANTEE

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

Guy's Gift

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

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

This page does not form part of the statutory financial statements

Guy's Gift

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

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

