

JEREMIAH'S JOURNEY

England & Wales · Charity number 1144431

Details

Other names	JEREMIAH'S JOURNEY LTD, "JJ" OR "JEREMIAH'S"
Status	Registered
Legal form	Charitable company
Company number	07517748
Registered	2011-10-26
Register	View on the Charity Commission register

Contact

Address	Unit 10 237 Union Street Plymouth
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Website	http://www.jeremiahsjourney.org.uk/

Activities

Objects: TO PROVIDE EMOTIONAL, PSYCHOLOGICAL AND CULTURALLY APPROPRIATE SUPPORT FOR CHILDREN, YOUNG PEOPLE AND THEIR FAMILIES EXPERIENCING THE DEATH OR ANTICIPATED DEATH OF A RELATIVE OR 'SIGNIFICANT OTHER'; AND TO DEVELOP AND DISSEMINATE GOOD PRACTICE AND THEORETICAL KNOWLEDGE AROUND CHILDHOOD BEREAVEMENT.

Activities: WE OFFER SUPPORT AND INFORMATION TO CHILDREN AND THEIR FAMILIES WHO HAVE EXPERIENCED OR ARE ANTICIPATING THE DEATH OF SOMEONE SPECIAL. WE OPERATE IN PLYMOUTH AND THE SURROUNDING AREA. WE OFFER A RANGE OF AGE APPROPRIATE INTERVENTIONS DEPENDING ON INDIVIDUAL NEEDS.

Classification

- **How:** Provides Services, Sponsors Or Undertakes Research
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People

Geography

- Cornwall
- Devon
- Plymouth City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£276,566	£271,796	-	-
2024-06-30	£310,223	£281,648	-	-
2023-06-30	£243,743	£252,685	-	-
2022-06-30	£266,403	£287,667	-	-
2021-06-30	£245,727	£256,270	-	-

Trustees

Name	Role	Appointed
Alan Pearson		2021-10-28
DR JACQUI STEDMON		2011-10-12
Dr Paul Robert Jarvis		2020-03-15
ERIC COWSILL		2011-10-26
HELEN MARY TAYLOR		2011-10-12
Ian Christopher Landsdowne Russell		2024-03-03
Ian Gordon		2019-05-01

JEREMIAH'S JOURNEY

England & Wales - Charity number 1144431

Accounts

Signed,

Company registration number: 07517748

Charity registration number: 1144431

Jeremiah's Journey

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2025



WESTCOTTS

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

Jeremiah's Journey

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Jeremiah's Journey

Reference and Administrative Details

Chair	Mrs Helen Taylor
Trustees	Mrs Helen Taylor Mr Ian Gordon Dr Jacqueline Stedmon Mr Eric Cowsill Dr Paul Jarvis Mr Alan Pearson Mr Ian Lansdowne Russell
Senior Management / Leadership Team	Ms Tanya Woodland, Chief Executive Officer
Charity Registration Number	1144431
Company Registration Number	07517748
Registered Office	The charity is incorporated in England and Wales. Unit 10, HQ Building 237 Union Street Plymouth Devon PL1 3HQ
Independent Examiner	Westcotts Plym House, 3 Longbridge Road Marsh Mills Plymouth Devon PL6 8LT

Jeremiah's Journey

Chairs report for the Year Ended 30 June 2025

The Chair presents her statement for the year.

During the 2024-2025 reporting period, Jeremiah's Journey has continued to offer comprehensive bereavement support to the children, young people and families of Plymouth and the surrounding area. Our highly skilled Bereavement Services Team has delivered bespoke 1-to-1 sessions as well as the core group programme which runs three times a year. Drawing on the extensive experience and expertise of our Clinical Lead Trustee, we have been able to offer Family Therapy sessions to some of our service users with the most complex needs.

In addition, the Charity has recognised the significant impact a childhood bereavement can have on young people entering early adulthood and the Bereavement Services Team are currently considering how we can extend provision to support young adults up to the age of 25.

As a result of a targeted recruitment drive, there has been a significant increase in the number of volunteers working to deliver the core clinical objectives of the Charity; this has brought us closer to our goal of maintaining a bank of 15 trained volunteers who can carry out initial assessments, work 1-to-1 with more complex referrals and support the delivery of the bereavement group programme. Jeremiah's Journey has been fortunate to recruit volunteers from diverse professional backgrounds with a wide range of experience of working with children and young people including mental health workers, teachers, social workers, previous service users, play therapists and clinical psychology graduates. The Charity's ability to recruit, train and develop high-calibre volunteers will be greatly enhanced by the recruitment of a dedicated Volunteer Services Manager, following a successful national lottery grant award to fund a new capacity building project.

Having completed a review of our fundraising strategy in the previous reporting period, and identified the need to diversify our income streams to counter what could become an over-reliance on grants and foundations, our CEO has expertly steered the Supporter Engagement Team towards a greater focus on regular giving, legacy marketing and identifying statutory and commissioned funding avenues. The Team has strengthened links with a range of organisations, including Plymouth City Council, Devon and Cornwall Police and Plymouth CAMHS, leading to service level agreements and/or funding for partnership working. Our CEO continues to pursue grants and foundations, completing applications in-house. Her efforts have ensured that Jeremiah's Journey has recovered fully from the financial challenges of the Covid pandemic and its aftermath.

The Team has also secured valuable donations of funds, time and services through their networking activities and has significantly increased the income from corporate sponsorship. One of the Team's most important achievements during this reporting period has been to secure the position of official charity partner to the Plymouth Running Festival for a period of 3 years. This will provide a significant boost to the Charity's finances as well as raising the profile of Jeremiah's Journey's work with a much wider audience. However, with no regular, predictable income, the Charity must continue to rigorously pursue sources of funding and strive to maximise its income on an annual basis. The Board of Trustees is in complete agreement that the Charity cannot afford to be heavily reliant on one particular income source and must maintain the focus on diversifying income streams throughout the next reporting period.

At the end of June 2025, the Charity account held enough funds to cover running costs for 6 months which is a position that the Board of Trustees views as the minimum reserves required to maintain and develop services.

Jeremiah's Journey

Chairs report for the Year Ended 30 June 2025

Our current CEO has established an extremely positive working relationship with the Board of Trustees which, alongside a more strategic approach to the recruitment of new Trustees, has ensured that Jeremiah's Journey has a highly engaged and skilful leadership team. Sub-groups continue to work alongside the CEO and employees to focus on specific time-sensitive projects and develop areas of governance. In addition, they enable Trustees and employees to work more closely together to expedite decision making and delivery of objectives. The commitment of Trustees has been exceptional with all members of the Board regularly attending quarterly meetings, training and events. Meetings are always quorate with few, or no apologies for non-attendance. All Trustees give their time generously, volunteering many hours outside of their core governance roles and attending multiple fundraising and networking events throughout the year. It was with great regret that, due to a change in her personal circumstances, we accepted the resignation from the Board of our marketing and communications Trustee. As this was received after the accounts for the previous reporting period had been submitted, we would like to take this opportunity to thank Tara Physick for her considerable support for Jeremiah's Journey - her contribution to the Board and the wider Charity has been appreciated by all.

Lady Bianca Eliot continues as a Patron of Jeremiah's Journey and continues to be generous in allowing the Charity access to Port Eliot Estate giving the Charity a profile at events such as Tunes in the Park. In addition to our patron, the Charity has welcomed Sam Abrahams BEM, Suzy Bennett and Rachel, Toby and Izzy Edgler, into the role of Ambassadors. They bring enthusiasm, experience and a commitment to Jeremiah's Journey, raising awareness of the Charity's vital work as well as contributing to fundraising efforts.

To summarise, this has been an important reporting period for Jeremiah's Journey. The CEO demonstrates strong strategic planning skills, motivational leadership and shrewd recruitment judgement. Combined with the commitment of the Board of Trustees, governance of the Charity is in an excellent position moving forward. The development of sponsors, volunteers and corporate partners has contributed to a real optimism for the future of Jeremiah's Journey as the Charity approaches its 30th Anniversary in 2026.

The chairs report was written and signed by



Mrs Helen Taylor
Chair and trustee

Jeremiah's Journey

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 June 2025.

Objectives and activities

Objects and aims

The Charity's stated objects are:

- To provide emotional, psychological and culturally appropriate support for children, young people and their families experiencing the death or anticipated death of a relative or 'significant other'.
- To develop and disseminate good practice and theoretical knowledge around childhood bereavement.

In setting objectives and planning for activities, the Board of Trustees has given due consideration to the general guidance contained within 'Public Benefit: Running a Charity' (PB2).

Objectives, strategies and activities

Our Grief Journey Group Programme supports children, young people and families through their grief journey. The main programme is a 7-week therapeutic group that runs 3 times a year and ends with a family day out to further strengthen the peer-to-peer support and connection.

Additional support includes one-to-one sessions for complex cases, pre-bereavement support, and Memory Days for families who need less intensive support or cannot commit to the full programme. Families may also receive individual or family sessions to prepare for group work or when group support is not suitable. We run regular family days, including our 'Caring at Christmas' annual support session, alongside drop-in events.

Within this reporting period we have successfully piloted weekly Art Journalling sessions with a view to launching this as a permanent offer, also our therapeutic singing group, Jeremiah's Joy.

We are extremely proud of our Family Therapy Clinic led by Professor Jacqui Stedmon, a clinical psychologist, our co-founder and clinical lead trustee. Jacqui donates 2 days a week of her time on a voluntary basis to lead this highly sought after service. Family therapy supports grieving families by providing a safe, structured environment to process collective loss, foster open communication, and strengthen familial bonds. It helps members navigate intense emotions like guilt or anger, reduces isolation, and establishes healthy coping strategies. This collaborative approach assists in rebuilding family dynamics and ensuring each member feels heard and supported.

The team provides advice and guidance to families, schools, and other agencies, aiming to respond to phone or email contact within 48 hours (Monday–Friday). A triage referral system ensures timely and appropriate support. We provide 'care packs' when appropriate to do so which include age-appropriate reading books tailored as closely as possible to individual needs.

The service also offers outreach to local schools, helping staff build confidence in supporting bereaved pupils and providing crisis support and advice after sudden or traumatic deaths within the school community.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Jeremiah's Journey

Trustees' Report

Use of volunteers

The Charity continues to recruit and retain skilled volunteers who play a vital role in supporting the delivery of our comprehensive grief service programmes.

During the year, 2 additional volunteers were successfully recruited to support the delivery of our local fundraising events programme, strengthening the Charity's capacity to engage with the community and generate income.

Current volunteer numbers: 26 (excluding trustee board)

The Trustees would like to formally record their sincere thanks to all volunteers who generously contribute their time, skills and experience to support both the bereavement services and the fundraising activities of the Charity. The Board recognises that the Charity's ability to deliver its core objectives would be significantly more challenging without their dedication and commitment.

Here are some quotes from volunteers:

"Just a massive thank you to everyone at JJ's for providing a lovely service where you can see the benefits of it in real time. Thank you for all the advice and support. You all stand for such a wonderful cause and it's a pleasure to be a part of it in some way." Izzy, GJG Volunteer

"Seeing how volunteers help children to express their experiences and show them that their emotions are valid." Philippa, GJG Volunteer

"Watching the experienced and new volunteers bonding and making connections with the children. Watching the friendships between the children evolve each week is also a pleasure to see." and "I find volunteering for JJ's so rewarding. I want the children and families to get the absolute best and to give them my absolute best. Thank you for giving me the opportunity to volunteer for such an amazing organisation and make a difference to children and families." Debbie, GJG Volunteer

"Being part of JJ's is an absolute joy, privilege and one I hold such a connection and gratitude for." Danni, GJG Volunteer

Achievements and performance

General Operations:

- Diversification of income streams to reduce over reliance on any one source, to strengthen sustainability.
- Successful recruitment of a high calibre 'Manager of Volunteer Services' to increase our capacity, reach and profile through our new strategically focused volunteer programme (start date July 2025).
- Migration completed to our new CRM system 'Beacon' - this has merged our service delivery for beneficiaries and our supporter database into one highly intuitive system. Onboarding this new technology has been a significant project to implement but the anticipated benefits will greatly outweigh the investment. Referrals can now be made directly from our website straight into the system enabling ease of allocation to grief practitioners and tracking progress through our various services. Insight reporting will be greatly enhanced, enabling more timely decision making, planning and prioritisation.
- We have increased service provision to include lighter touch 'drop in' services like 'Art Journaling' so that children, young people and their families can access additional services to complement our core service offer.

Jeremiah's Journey

Trustees' Report

Key Areas of Focus for Next Year

- Continue to actively seek suitable premises to **relocate our headquarters** to a more accessible and visible location, thereby enhancing our ability to expand capacity and meet the growing demand for our services.
- Continue to diversify income streams including exploring the opportunity to take advantage of a Cancer Research UK charity shop that is closing in Stoke Village, Plymouth (subject to due diligence around potential ROI).
- **Transformational Technology Project:** In collaboration with **HM Land Registry** and their technology partners, we are enhancing our CRM system to make appointment booking seamless for beneficiaries. With features like “push-button” reminders, we aim to reduce no-shows, improve productivity, and provide families with easy, personalised ways to stay informed and connected on the device, or in the format, that works best for them. This project blends technological innovation with a supportive, user-focused approach. This project will also encompass the exploration and implementation of a note-taking application that can transcribe beneficiary appointment notes directly into our CRM system, saving hours of administration and enhancing data compliance.
- Open **‘Dragonfly’** our traumatic bereavement family hub at Hamoaze House, subject to a successful funding bid.
- Deliver on our ambition to launch a new service provision, **Play Off Grief**, in collaboration with the **Plymouth Argyle Community Trust**.
- Review Trustee Board operations in line with the **Charity Governance Code** update (November 2025).
- Insights to be taken from our **‘Youth Team’** to inform future service development and delivery.
- 30th Anniversary planning to consider events to celebrate, raise awareness and maximise income.
- Review of our Grief Services provision ensuring future development is shaped by the lived experience of beneficiaries and our Youth Team with additional insights from volunteers.
- Form an alliance with our peer networks in grief services across Devon and Cornwall to maximise the opportunities to collaborate, problem solve and make the best use of funds by sharing experience, expertise and services where appropriate.

Grief Services

Achievement And Performance:

Significant Activities (grief services)

- Review training, support and recruitment gaps for volunteers
- Transition to new beneficiary CRM system (Beacon)
- Increase in provision for ‘drop in’ services: Art Journaling, Wellbeing Walks and Kick Off Grief.

Delivery of Objects Success Criteria

All group programme participants are requested to complete questionnaires at the start and end of the programme. This requires them to rate their feelings about their bereavement, its impact and how their feelings change across the course of a group. The outcome data has been informed by a national project run by the Childhood Bereavement Network to collate UK evidence about the effectiveness of children’s bereavement services, as well as our response to families’ feedback that the previous, greater number of forms was too much and difficult to understand. Alongside this, more qualitative measures, including personal goal setting, are used to gather family feedback. In addition, participants are asked to provide feedback at the end of each group session to enable the official team to review and evaluate the effectiveness of provision.

Jeremiah's Journey

Trustees' Report

Headline Outcomes:

Responses from children, young people and adults in the group have been overwhelmingly positive. Meeting with families in a similar situation has been noted as one positive aspect, as well as the fun that children had whilst remembering the people that had died. Several comments considered how it made it easier to think about their feelings about grief. Young people and adults noted the benefit of relationships that they made attending the group and stated an intention to keep up these new friendships. Some children went on to attend a monthly drop-in for 9-12-year-olds.

To summarise the key themes:

- **Peer Support:** families valued connecting with others in similar situations.
- **Positive Engagement:** children enjoyed activities that helped them remember loved ones while having fun.
- **Emotional Processing:** the programme helped participants express and reflect on grief more easily.
- **Relationship-Building:** young people and adults formed friendships they intend to maintain
- **Ongoing Participation:** some children joined monthly drop-in sessions for 9-12-year-olds.

Assessment Insight:

Questionnaires also identify parents/carers who may benefit from further support.

Overall Impact:

Feedback shows the programme effectively supports bereaved children, young people, and adults by fostering emotional wellbeing, social connections, and continued engagement.

Grief Services Data:

Supporting 470 families within this time frame

Referral breakdown:

Statutory settings excluding schools: 23%

Schools / Educational settings: 43%

GP Surgeries: 3%

Parents / Carers: 31%

Financial review

The Charity is entirely self-funded, rarely receiving additional funds from statutory agencies despite its contribution to the emotional well-being of children, young people and their families and its potential for the prevention of more complex mental health needs in the future.

Jeremiah's Journey

Trustees' Report

Policy on reserves

At the end of the reporting period, the Charity had total reserves of £117,150 (2024: £112,380), with restricted reserves of £3,248 (2024: £20,243) and unrestricted free reserves (excluding fixed assets and designated funds) totalling £109,791 (2024: £59,630).

Reserves are needed to bridge the gap between the spending and receipt of income to cover unplanned repairs and other expenditure. The Trustees considered that the ideal level of reserves as of 30 June 2025 would be £145,000. The actual level of free reserves in the current year is lower than the target reserves for the year. To increase the level of free reserves, the Charity plans to continue to commission support to develop the Charity fundraising team and strategy so that income is generated at an appropriate level. Trustees consider that the ideal level of reserves for the reporting period ending 30 June 2026 would be £120,000.

Principal funding sources

We have a continual programme of events running throughout the year: we encourage the local community to raise funds and awareness on our behalf; we pitch to local businesses in the hope that they will support us as their charity of the year; and we always have a pipeline of grant and trust applications in progress.

- The use of social media, word of mouth and our newsletters are our main forum used to advertise our work, increase awareness and raise additional funds.
- Our 3-year partnership with the Running Festival (Plymouth 10k/Half Marathon) supports awareness raising
- Strong links continue to be built with local businesses to support their Corporate Social Responsibility (CSR) programmes. We have continued our membership of the Plymouth and Devon Chamber of Commerce and local business networking groups.

Going concern

The accounts have been prepared on the going concern basis. The charity has maintained good relationships with key stakeholders, donors and grant making foundations, Management have reviewed budgets and forecast and are confident that the charity will continue to trade. Based upon this, the Trustees are confident the going concern basis is correct.

Structure, governance and management

Key Management Personnel

The CEO has full responsibility for the day-to-day operational running of the charity. The CEO and Trustee Board are jointly responsible for the strategic direction of the charity and ensuring that suitable planning and financial forecasting takes place.

Jeremiah's Journey

Trustees' Report

Organisational structure

The Board of Trustees meet on a quarterly basis. The Board establishes an overall framework for the governance of the Charity. In addition, the Board may from time to time establish working groups to perform specific tasks with a limited timescale. Trustees have allocated sub-groups to maximise the impact of relevant expertise.

Finance and Resources are presented quarterly at Board meetings with Trustees responsible for monitoring, evaluating, and reviewing policy and performance in relation to financial management, compliance with reporting and regulatory requirements.

The following decisions are the responsibility of the Board of Trustees:

- To consider any proposals for changes to the status or constitution of the Charity and its committee structure.
- To appoint or remove the Chair and/or Vice Chair.
- To approve the Annual Development Plan and Budget.

The Trustees are responsible for:

- Setting general policy.
- Adopting an annual plan and budget.
- Approving the statutory accounts.
- Monitoring the status and outcomes of the Charity by the use of budgets and other data
- Making major decisions about the direction of the Charity, capital expenditure and staff appointments.

Areas of Focus for Next Year

- The Board of Trustees will work with the CEO on a review in line with the charity governance code.
- Financial sustainability.
- Recruitment of an additional trustee with 'lived experience' and one with a track record in digital marketing.
- Recruitment of a well-known, well-connected 'Plymouth' Patron, preferably with 'lived experience'.

Jeremiah's Journey

Trustees' Report

Relationships with related parties

None of the Trustees receive remuneration or other benefit from their work with the Charity. Trustees working in a daily operational role outside of the scope of an ordinary trustee's responsibility receive payments as authorised which are recorded in meeting minutes by the Chair of the Board of Trustees and Trustee Board members.

Major risks and management of those risks

Operational Risk

We are a small staff team of 6 FTE, so it is not outside the realms of possibility that a virus such as COVID or Flu could sweep through the office and result in us not having enough staff to deliver our day-to-day operations for a short period, especially when there are members of the team on holiday. However, we have a highly experienced Trustee Board who would be able to lend support with basic operational tasks for a short period of time. No element of our service delivery model is based on us being an emergency service and, in the worst-case scenario, we could postpone some services until we were able to deliver again.

Reputational Risk

It is important to our reputation that the Charity can manage demand from service-users as effectively as possible and keep waiting lists to a minimum. We plan to continually review our service delivery strategy to ensure that we can increase our capacity without any significant impact on our costs. We regularly review our online security measures and social media log-ins to keep our media channels as secure as possible from any online risks.

Financial Risk

Every effort is being made to secure the financial future of the Charity: we continue to explore potential grant opportunities and are diversifying our income streams to support our sustainability. Our CEO and book-keeper meet on a monthly basis to insure accurate and timely forecasting.

Strategic Risk

The skills mix within the Trustee Board is regularly reviewed - we currently have a strong mix of skills and experience – however, we understand the gaps and where we can make enhancements to how the Board functions.

Compliance Risk

All reporting throughout this period was on time. Accounting continues to be monitored to ensure timely auditing and reporting to the Charities Commission. Policies continue to be reviewed to ensure they remain fit for purpose. All trustees, staff and volunteers are subject to enhanced DBS checks, with safeguarding training undertaken by all those directly involved with children, young people and their families.

The Trustees have a risk management strategy which comprises:

- Full review of the day-to-day running of the Charity by the CEO.
- Emergency planning to respond to the ongoing sustainability risks to the Charity taking into account economic pressures and external factors.
- Regular review of safeguarding, data protection and equality policies.

Jeremiah's Journey

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Jeremiah's Journey for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 20.03.26 and signed on its behalf by:


Mrs Helen Taylor
Chair and trustee

Jeremiah's Journey

Independent Examiner's Report to the trustees of Jeremiah's Journey ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

1. accounting records were not kept in respect of Jeremiah's Journey 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.



Matthew Keane FCCA
Westcotts
Plym House,
3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT

Date: 26/03/2026

Jeremiah's Journey

Statement of Financial Activities for the Year Ended 30 June 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	149,300	97,709	247,009	264,573
Other trading activities	4	29,557	-	29,557	43,998
Other income	5	-	-	-	1,652
Total income		<u>178,857</u>	<u>97,709</u>	<u>276,566</u>	<u>310,223</u>
Expenditure on:					
Raising funds	6	(4,052)	(5,366)	(9,418)	(15,743)
Charitable activities	7	<u>(34,676)</u>	<u>(227,702)</u>	<u>(262,378)</u>	<u>(265,905)</u>
Total expenditure		<u>(38,728)</u>	<u>(233,068)</u>	<u>(271,796)</u>	<u>(281,648)</u>
Net income/(expenditure)		140,129	(135,359)	4,770	28,575
Transfers between funds		<u>(118,364)</u>	<u>118,364</u>	-	-
Net movement in funds		21,765	(16,995)	4,770	28,575
Reconciliation of funds					
Total funds brought forward		<u>92,137</u>	<u>20,243</u>	<u>112,380</u>	<u>83,805</u>
Total funds carried forward	16	<u>113,902</u>	<u>3,248</u>	<u>117,150</u>	<u>112,380</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 16.

The notes on pages 15 to 26 form an integral part of these financial statements.

Jeremiah's Journey

(Registration number: 07517748) Balance Sheet as at 30 June 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	4,111	5,507
Current assets			
Debtors	14	3,936	1,100
Cash at bank and in hand		<u>118,008</u>	<u>115,972</u>
		121,944	117,072
Creditors: Amounts falling due within one year	15	<u>(8,905)</u>	<u>(10,199)</u>
Net current assets		<u>113,039</u>	<u>106,873</u>
Net assets		<u>117,150</u>	<u>112,380</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		3,248	20,243
Unrestricted income funds			
Unrestricted funds		<u>113,902</u>	<u>92,137</u>
Total funds	16	<u>117,150</u>	<u>112,380</u>

For the financial year ending 30 June 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 13 to 26 were approved by the trustees, and authorised for issue on ~~20.03.26~~ and signed on their behalf by:


.....
Mrs Helen Taylor
Chair and trustee

The notes on pages 15 to 26 form an integral part of these financial statements.

Jeremiah's Journey

Notes to the Financial Statements for the Year Ended 30 June 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Unit 10,
HQ Building
237 Union Street
Plymouth
Devon
PL1 3HQ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Jeremiah's Journey meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Jeremiah's Journey

Notes to the Financial Statements for the Year Ended 30 June 2025

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Jeremiah's Journey

Notes to the Financial Statements for the Year Ended 30 June 2025

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% reducing balance
Computer equipment	25% reducing balance

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Jeremiah's Journey

Notes to the Financial Statements for the Year Ended 30 June 2025

3 Income from donations and legacies

	Unrestricted funds		Restricted funds	Total
	Designated	General		2025
	£	£	£	£
Donations		36,387	-	36,387
Community donations		56,419	-	56,419
Grants		56,494	97,709	154,203
		<u>149,300</u>	<u>97,709</u>	<u>247,009</u>
	Unrestricted funds		Restricted funds	Total
	Designated	General		2024
	£	£	£	£
Donations	40,000	2,880	-	42,880
Legacies	-	31,762	-	31,762
Community donations	-	39,605	-	39,605
Grants	-	45,230	105,096	150,326
	<u>40,000</u>	<u>119,477</u>	<u>105,096</u>	<u>264,573</u>

4 Income from other trading activities

	Unrestricted funds	Total funds	Total
	General		2024
	£	£	£
Income from fundraising events			
Merchandise	671	671	531
Events	28,886	28,886	43,467
	<u>29,557</u>	<u>29,557</u>	<u>43,998</u>

5 Other income

	Total	Total
	2025	2024
	£	£
Other income	-	1,652

Jeremiah's Journey

Notes to the Financial Statements for the Year Ended 30 June 2025

6 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Costs of raising voluntary income				
Events	4,052	5,366	9,418	14,361
Equipment	-	-	-	1,382
	<u>4,052</u>	<u>5,366</u>	<u>9,418</u>	<u>15,743</u>

7 Expenditure on charitable activities

	Note	Unrestricted funds		Restricted funds	Total 2025 £
		Designated £	General £	£	£
Activities undertaken directly		-	10,934	28,106	39,040
Allocated support costs		1,397	21,505	23,610	46,512
Governance costs	8	-	840	-	840
Staff costs		-	-	175,986	175,986
		<u>1,397</u>	<u>33,279</u>	<u>227,702</u>	<u>262,378</u>
			Unrestricted funds		Total 2024 £
	Note	General		Restricted funds	£
		£		£	£
Activities undertaken directly		-		33,593	33,593
Staff costs		-		200,796	200,796
Allocated support costs	8	9,560		21,956	31,516
		<u>9,560</u>		<u>256,345</u>	<u>265,905</u>

Jeremiah's Journey

Notes to the Financial Statements for the Year Ended 30 June 2025

8 Analysis of governance and support costs

Support costs allocated to charitable activities

	Total 2025 £	Total 2024 £
Depreciation	1,397	1,266
Office expenses	6,660	5,421
Printing, postage and stationery	1,598	696
Travel and subsistence	1,973	1,567
Subscriptions and donations	-	742
Other support costs	3,296	708
Advertising and promotion	14,814	12,264
Legal and professional	3,645	3,288
Bank charges	187	52
Accountancy fees	3,780	3,638
Consultancy	7,963	1,874
Insurance	1,010	-
Repairs and maintenance	189	-
	<u>46,512</u>	<u>31,516</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

During the year ended 30 June 2025, expenses totalling £79 were reimbursed to 1 Trustee for items purchased on behalf of Jeremiah's Journey (2024 - £1,537 to 3 Trustees).

Jeremiah's Journey

Notes to the Financial Statements for the Year Ended 30 June 2025

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	162,368	180,173
Social security costs	10,106	16,561
Pension costs	3,512	4,062
	<u>175,986</u>	<u>200,796</u>

The charity operates a defined contribution pension scheme. The pension cost charge represents contributions payable by the group to the fund and amounted to £3,512 (2024: £4,062). £670 (2024: £828) was payable to the fund at the balance sheet date and are included in creditors.

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2025 No	2024 No
Charitable activities	5	5
Fundraising and marketing	2	2
	<u>7</u>	<u>7</u>

No employee received emoluments of more than £60,000 during the year.

All Trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the Charity are considered to be key management personnel. Total remuneration in respect of these individuals (including employers' national insurance and employers' pension contributions) is £60,574 (2024: £57,017). Trustees are not reimbursed for their role as Trustees.

The Chief Executive Officer holds all responsibility for key management decisions relating to the day to day charity operations.

11 Independent examiner's remuneration

	2025 £	2024 £
Fees to examiners		
The examining of accounts of any associate of the charity	1,008	4,500
All other services	2,736	-
	<u>3,744</u>	<u>4,500</u>

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Jeremiah's Journey

Notes to the Financial Statements for the Year Ended 30 June 2025

13 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1 July 2024	12,272	32,574	44,846
At 30 June 2025	12,272	32,574	44,846
Depreciation			
At 1 July 2024	11,864	27,475	39,339
Charge for the year	111	1,285	1,396
At 30 June 2025	11,975	28,760	40,735
Net book value			
At 30 June 2025	297	3,814	4,111
At 30 June 2024	408	5,099	5,507

14 Debtors

	2025 £	2024 £
Prepayments	3,336	-
Other debtors	600	1,100
	3,936	1,100

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	2,735	876
Other taxation and social security	2,380	5,495
Other creditors	670	828
Accruals	3,120	3,000
	8,905	10,199

Jeremiah's Journey

Notes to the Financial Statements for the Year Ended 30 June 2025

16 Funds

	Balance at 1 July 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2025 £
Unrestricted funds					
<i>General</i>					
General Funds	59,630	178,857	(37,331)	(91,364)	109,792
<i>Designated</i>					
Fixed Asset Funds	5,507	-	(1,397)	-	4,110
Plymouth City Council	27,000	-	-	(27,000)	-
	<u>32,507</u>	<u>-</u>	<u>(1,397)</u>	<u>(27,000)</u>	<u>4,110</u>
Total unrestricted funds	<u>92,137</u>	<u>178,857</u>	<u>(38,728)</u>	<u>(118,364)</u>	<u>113,902</u>
Restricted funds					
National Lottery					
Community Fund	790	85,309	(220,768)	134,669	-
Devon Community Grant	1,638	-	-	(1,638)	-
Elmgrant Trust Fund	253	-	-	(253)	-
Alex Ferry Foundation	4,762	-	(3,148)	(1,614)	-
The Clemas Trust	300	-	-	(300)	-
Livewell	12,500	-	-	(12,500)	-
Art Journaling	-	2,400	(1,500)	-	900
SJP - Grief Practitioner Salary	-	10,000	(7,652)	-	2,348
	<u>20,243</u>	<u>97,709</u>	<u>(233,068)</u>	<u>118,364</u>	<u>3,248</u>
Total funds	<u>112,380</u>	<u>276,566</u>	<u>(271,796)</u>	<u>-</u>	<u>117,150</u>

Jeremiah's Journey

Notes to the Financial Statements for the Year Ended 30 June 2025

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2024 £
Unrestricted funds					
General					
General Funds	56,903	165,127	(25,303)	(151,363)	45,364
Designated					
Fixed Asset Funds	4,721	-	(1,266)	2,052	5,507
Plymouth City Council	-	40,000	(13,000)	-	27,000
	<u>4,721</u>	<u>40,000</u>	<u>(14,266)</u>	<u>2,052</u>	<u>32,507</u>
Total unrestricted funds	<u>61,624</u>	<u>205,127</u>	<u>(39,569)</u>	<u>(149,311)</u>	<u>77,871</u>
Restricted funds					
National Lottery Community Fund	14,917	83,696	(217,331)	149,311	30,593
Devon Community Grant	1,638	-	-	-	1,638
Elmgrant Trust Fund	253	-	-	-	253
True Colours Trust	3,759	-	-	-	3,759
Alex Ferry Foundation	1,614	6,350	-	-	7,964
The Clemas Trust	-	2,550	-	-	2,550
Livewell	-	12,500	-	-	12,500
	<u>22,181</u>	<u>105,096</u>	<u>(217,331)</u>	<u>149,311</u>	<u>59,257</u>
Total funds	<u>83,805</u>	<u>310,223</u>	<u>(256,900)</u>	<u>-</u>	<u>137,128</u>

Jeremiah's Journey

Notes to the Financial Statements for the Year Ended 30 June 2025

Designated Funds

Fixed Asset Funds - this represents funds that have been designated by the trustees for the purpose of purchasing computer equipment.

Plymouth City Council - this represents funding granted for fundraising and marketing costs.

Restricted Funds

National Lottery Community Fund - this represents funding that has been granted on the basis of ongoing support with operational costs including salaries.

Devon Community Grant - this represents funding for the provision of a Family Room to offer a comfortable space for support.

Elmgrant Trust Fund - this represents funding granted towards the provision of craft supplies for group activities.

True Colours Trust - this represents funding granted on the basis of providing memory days.

Alex Ferry Foundation - this represents funding granted towards the provision of group resources.

The Clemas Trust - this represents funding granted for resources for a grief group programme.

Livewell - this represents funding to cover the costs of the referrals received from CAMHS (a Livewell service).

Art Journaling - this was a pilot project, a lighter touch intervention for bereaved families to be creative in a group setting and build ongoing peer to peer support networks. Funding was successfully acquired for facilitation and resources. Ongoing project after year end June 25.

SJP - Grief practitioner salary - this is a contribution towards the salary of a Grief Practitioner.

Jeremiah's Journey

Notes to the Financial Statements for the Year Ended 30 June 2025

17 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 30 June 2025
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	4,111	-	4,111
Current assets	118,696	-	3,248	121,944
Current liabilities	(8,905)	-	-	(8,905)
Total net assets	<u>109,791</u>	<u>4,111</u>	<u>3,248</u>	<u>117,150</u>

	Unrestricted funds		Restricted funds	Total funds at 30 June 2024
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	5,507	-	5,507
Current assets	96,829	-	20,243	117,072
Current liabilities	(10,199)	-	-	(10,199)
Total net assets	<u>86,630</u>	<u>5,507</u>	<u>20,243</u>	<u>112,380</u>

18 Related party transactions

There were no related party transactions in the year.

JEREMIAH'S JOURNEY

England & Wales - Charity number 1144431

Accounts

Registered number: 07517748
Charity number: 1144431

JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

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**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2024**

Trustees	Mrs Helen Taylor, Chair Mr Ian Gordon Dr Jacqueline Stedmon Mr Eric Cowsill Dr Paul Jarvis Mr Alan Pearson Mrs Tara-Jane Physick (resigned 14 March 2025) Mrs Joanne Hayward
Company registered number	07517748
Charity registered number	1144431
Registered office	Unit 10 HQ Building 237 Union Street Stonehouse Plymouth PL1 3HQ
Accountants	Bishop Fleming LLP Chartered Accountants Salt Quay House 4 North East Quay Sutton Harbour Plymouth PL4 0BN

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**CHAIR'S STATEMENT
FOR THE YEAR ENDED 30 JUNE 2024**

The chair presents her statement for the year.

This has been a very positive year for Jeremiah's Journey in many respects: the financial position of the Charity is more buoyant; supporter engagement has increased significantly with key contacts established across voluntary, statutory and business groups within Plymouth and across the South West; volunteer recruitment has enhanced both the clinical and fundraising teams; a wide range of events, including a complete re-brand of the Charity, have raised awareness as well as generating income.

The CEO (appointed in March 2022) has continued to expertly lead day-to-day operations, consolidating and developing the financial and organisational strength of Jeremiah's Journey. In addition, her strong leadership has ensured cohesion and collaboration across the bereavement and fundraising teams. A network of specialists have been used effectively to out-source aspects of the Charity's operational activities: development of the strategic business plan, bookkeeping, Human Resources support and the process of re-branding. The new branding was launched in March 2024 with a successful event attended by supporters from the voluntary sector, local business, Plymouth City Council and local MPs.

The Charity continues to implement the fundraising strategy that was initiated in the previous reporting period. Grant applications are now completed in-house with some notable successes including a further grant from the Big Lottery Fund to develop our outreach and community work. There has also been progress in securing statutory funding for the first time in the Charity's history which eases the previous reliance on grants and foundations. A significant events programme throughout the reporting period has contributed to our increasingly robust financial position: the re-launch of our annual Ball as an 80s themed night has proved hugely popular; partnership with the Plymouth Running Festival has been both profitable and helped to raise the profile of the Charity across the city; there has been an increase in businesses adopting Jeremiah's Journey as their Charity of the year; and support from the Plymouth Waterfront Partnership has been another welcome boost with events such as the Pirate Fun Run adding to our income stream for the reporting period, as well as its adoption of our founder Trustee and clinical lead, Dr Jacqui Stedmon, as Community Champion for 2024. These activities, and the receipt of a legacy donation, have enabled the Charity to restore most of the reserves that were necessarily deployed during the Covid pandemic to maintain essential services. It is the aim of the Board to maintain our reserves position going forward.

The Board of Trustees continues to be active in the strategic development of the Charity with the system of sub-groups ensuring effective partnership work with key members of staff to expedite decision making and the delivery of core objectives. Quarterly board meetings continued to take place throughout the reporting period, as well as specific sub-group meetings as and when required. Lady Bianca Eliot continues as a Patron of Jeremiah's Journey, offering the Port Eliot Estate for fundraising events as well as inviting the Charity to have a significant presence at major events such as Tunes in the Park. Her active engagement with Jeremiah's Journey is very much appreciated by the Board. In addition to the work of our patron, we have been delighted by the successful introduction of a team of Ambassadors who have been invited to take on the role due to their significant support for the Charity, both in their generous offer of time and their contributions to fundraising and their championing of the work we do. Three of our new Ambassadors are members of a family that experienced our bereavement support programme and have selflessly shared their story to raise awareness of the work we do and the services we provide. A key objective at the beginning of this reporting period was a recruitment drive for new volunteers which has seen us welcoming a range of highly-skilled, motivated people that have enhanced all aspects of our operations.

Throughout the reporting period, the Charity has worked on the development of opportunities for increased service-user involvement in the clinical and strategic development of Jeremiah's Journey. A Young Person's Focus Group aims to work with both the Bereavement Services Team and the Board of Trustees to present ideas, initiatives and feedback at meetings and formal consultations. The Charity continues to explore ways in which resilient networks can be created to ensure children, young people and their families receive the support they need, for as long as they need, beyond their initial engagement with our bereavement support programmes.

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**CHAIR'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024**

To conclude, the Board of Trustees is truly grateful for the generous support that we have received from individuals, organisations and the wider community throughout the current reporting period. We are also keen to acknowledge the superb leadership of our CEO, Tanya Woodland, which has ensured that Jeremiah's Journey is in a sustainable financial position and that there is a clear strategic plan for the future development of our bereavement services. We enter our next reporting period with confidence and optimism for the future.



Mrs Helen Taylor

Date: 28.04.25

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

The Trustees present their annual report together with the financial statements of the Jeremiah's Journey for the year 1 July 2023 to 30 June 2024. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

OBJECTIVES AND ACTIVITIES

a. Objects

The Charity's stated objects are:

- To provide emotional, psychological and culturally appropriate support for children, young people and their families experiencing the death or anticipated death of a relative or significant other.
- To develop and disseminate good practice and theoretical knowledge around childhood bereavement.

In setting objectives and planning for activities, the Board of Trustees has given due consideration to the general guidance contained within 'Public Benefit: Running a Charity' (PB2).

b. Strategies and main activities for achieving objectives

Bereavement Services:

In summary, we work with beneficiaries having recognised that grief is experienced uniquely by individuals. This means that they may receive some or all of the services that we offer, listed here:

- Pre-bereavement support is offered to children, young people and their families either by phone, in person or through a professional that works with individuals or the whole family.
- Our Grief Journey Group works with children, young people and their parents/carers. The focus and content of this group is age-appropriate, with children, young people and adults grouped as peers. The group programme runs for 7 weeks, 3 times a year during the school term and ends with a family day out giving participants the opportunity to enjoy spending time together and bringing families together in a more social context.
- Memory Days offer bereavement support for children, young people and their families, to meet the needs of families whose grief is less complex or where a commitment to the 7-week programme is difficult. We also invite families who would benefit from some support whilst they wait for a group to start.
- We offer 1-2-1 sessions for more complex cases or where group work is inappropriate (sometimes where children are neurodivergent).
- We provide advice and support to bereaved families, schools or other agencies that are supporting children and young people, and we aim to respond to any contact by phone or email within 24 hours Monday–Friday.
- A triage system for referrals is in place to help the team respond in a timely and appropriate way according to the individual needs of children, young people and their families. This is particularly helpful where families have been affected by a sudden, traumatic trauma.
- EMDR group and individual work which is key in offering extra help when there are high levels of trauma involved. The aim of this group is to reduce trauma and is offered to adults and CYPs.
- Our bereavement services team also offers outreach support to local schools. This can range from the routine development of a school staff's confidence in managing bereavement among their pupils and staff to the crisis management of sudden and traumatic deaths in the school community. In the latter cases, staff and pupils receive direct counselling which is followed up with several planned subsequent visits.

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024**

OBJECTIVES AND ACTIVITIES (CONTINUED)

- We work swiftly, in response to traumatic events that affects a community or school community.
- We train organisations around pre and post bereavement and how to talk to children and young people about death and grief, acknowledging their own experiences and views in agreeing what every child should receive from trusted adults.

c. Volunteers

We have continued to recruit and retain skilled and experienced volunteers that help us deliver our bereavement services. Our co-founder and Trustee, Emeritus Professor Jacqui Stedmon, continues to lead our parent and carer group programme, as well as running our family therapy clinics. Our chair of Trustees, Helen Taylor, brings nearly 30 years of experience to our grief group programme since it began, and has been pivotal in expanding the role of volunteers to take the lead in groups recently. We have 12 active volunteers during this reporting period completing an average of 67 voluntary hours each.

Our Trustees very much appreciate our volunteering their time and expertise to support both the bereavement services and fundraising efforts of the Charity: The Board of Trustees recognises that it would be hugely challenging to deliver on our core objectives without them.

Volunteer quotes:

- *"The work that the team do to support bereaved children and families at such a difficult time is amazing and I am honoured to be a part of it"*
- *"As a bereaved child myself, it was important to me to be the person I needed, but never had growing up, to show the children and young people that what they are feeling is completely normal. I feel blessed to help them on this journey and to be part of Jeremiah's Journey"*

ACHIEVEMENTS AND PERFORMANCE

a. Main achievements of the Charity

General Operations:

- Rebrand launched in April 2024
- New website launched April 2024
- Completed our 3–5-year strategy with the support of the Cranfield Trust.
- Insight and data capture through our new Lamplight system gave us the opportunity to better understand our impact and tangible outcomes for beneficiaries.
- Increased our service provision to enable longer term 'lighter touch' services. We launched our therapeutic weekly singing group 'Jeremiah's Joy' which is open to recently bereaved children and young people as well as adults bereaved as children.
- Recruited a new Trustee to the board with significant networks and relevant skill set to lead on the development of our new HQ.

Key Areas of Focus for Next Year

- Continue to diversify income streams.
- Relocate our HQ to a more easily accessible and visible location.
- Increase our capacity through our new volunteer development project.
- Launch our new Youth Team who, with their lived experience, will be pivotal to the development of our services and community programmes.
- Migrate to a new CRM system (Beacon) which will merge our services and supporter data into one software App. This will support our insights and enhance our ability to effectively streamline 'contacts' and how we steward supporters.

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Data / Evaluation:

Headlines:

Referrals breakdown:

- • 37% Parents / carers
- • 43% Schools / educational setting
- • 13% Social care setting
- • CAMHS / GPs 7%

Cause of death breakdown:

- • Cancer 25%
- • Suicide 9%
- • Addiction-related 7%
- • Sudden death 50%
- • Road traffic collision 9%

Number of CYPs supported within the reporting period is 407 with wider beneficiaries of 700.

To evaluate the effectiveness of our group programme and ensure it meets the needs of bereaved families, we use a combination of quantitative and qualitative assessment tools:

Participant Questionnaires: All beneficiaries complete a questionnaire at the start and end of our programmes. These questionnaires measure how individuals feel about their bereavement and track any changes due to our interventions. The questions are based on tools developed through a **national project by the Childhood Bereavement Network**, ensuring alignment with UK-wide evidence, and we have shortened our questionnaires in response to feedback from families.

Qualitative Measures: Beneficiaries also engage in **personal goal setting**, providing deeper insight into their individual journeys and feedback on their experience. Beneficiaries are regularly invited to share feedback, allowing continuous review and improvement by our bereavement services team.

Outcome headlines: Based on our current data and insights over 90% of our beneficiaries report:

- A reduction in adverse emotional, psychological, and social consequences of grief
- They have learnt new coping strategies to deal with their grief
- They feel more confident to talk openly about their experiences of grief and share their skills

FINANCIAL REVIEW

a. Overview

The Charity is entirely self-funded, despite its contribution to the emotional well-being of children, young people and their families and its potential for the prevention of more complex mental health needs in the future.

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024**

b. Reserves policy

At the end of the reporting period, the Charity had total reserves of £112,380 (2023: £83,805), with restricted reserves of £20,243 (2023: £22,181) and unrestricted free reserves (excluding fixed assets and designated funds) totalling £59,630 (2023: £56,903). Reserves are needed to bridge the gap between the spending and receipt of income to cover unplanned repairs and other expenditure.

The Trustees considered that the ideal level of reserves as of 30 June 2024 would be £125,000. The actual level of free reserves in the current year is lower than the target reserves for the year. In order to increase the level of free reserves, the Charity plans to continue to commission support to develop the Charity fundraising team and strategy so that income is generated at an appropriate level. Trustees consider that the ideal level of reserves for the reporting period ending 30 June 2025 would be £145,000.

c. Going Concern

The accounts have been prepared on the going concern basis. The Charity has maintained relationships with stakeholders during this time to plan for future physical events. The Charity has also been able to access grants to continue its operations.

Management have reviewed budgets and forecasts and are confident that the Charity will continue to trade. Based upon this, the Trustees are confident the going concern basis is correct.

d. Funding and raising public awareness

We have a continual programme of events running throughout the year and encourage the local community to raise funds and awareness on our behalf. We pitch to local businesses in the hope that they will support us as their Charity of the year and submit a constant pipeline of specifically adapted grant and trust applications.

- The use of social media and word of mouth is our main forum used to advertise our work, increase awareness and funds.
- We keep our website up to date.
- Strong links continue to be built with local businesses to support their CSR programmes.
- We have secured the Plymouth Half Marathon headline Charity partnership for the next 3 years, with over 9,000k runners taking part and estimated triple this amount in spectators this is a very high-profile event for us to be involved in.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Organisational structure and decision-making policies

The Board of Trustees meet on a quarterly basis. The Board establishes an overall framework for the governance of the Charity. In addition, the Board may, from time to time, establish working groups to perform specific tasks within a limited time. The Trustee board has allocated sub-groups to maximise the impact of expertise.

Finance and Resources are presented quarterly at board meetings with Trustees responsible for monitoring, evaluating, and reviewing policy and performance in relation to financial management, compliance with reporting and regulatory requirements.

The following decisions are the responsibility of the Board of Trustees:

- To consider any proposals for changes to the status or constitution of the Charity and its committee structure.
- To appoint or remove the Chair and/or Vice Chair
- To approve the annual plan and budget
- Setting general policy

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

- Approving the statutory accounts
- Monitoring the status and outcomes of the Charity
- Making major decisions about the direction of the Charity, capital expenditure and staff appointments

Areas of focus for next year (Trustees)

- Support the CEO to deliver our new strategic plan
- Focus on financial sustainability
- Recruitment of a new Trustee to extend the skill set of the board: ideal candidates would include those who offer a strong network, experience within the business community and service users.

b. Key Management Personnel

The leadership of all Charity operations is led by our CEO. The CEO and Trustee Board are jointly responsible for the strategic direction of the Charity and ensuring that suitable planning and financial forecasting takes place.

c. Related party relationships

None of the Trustees receive remuneration or other benefit from their work with the Charity as Trustees. Trustees working in a daily operational role outside of the scope of an ordinary Trustee's responsibility receive payments as authorised, which are recorded in meeting minutes by the Chair of Board of Trustees/ Trustee Board members.

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The principal risks faced by the Charity are as follows:

- **Operational Risk:** We are a small staff team of less than 5.4 FTE, so it is possible that a virus/infection could infect the entire team/office and result in us not having enough staff to deliver our day-to-day operation for a short period, especially when there are members of the team on holiday. However, we have a highly experienced Trustee Board who would be able to lend support with basic operational tasks for a short period of time. No element of our service delivery model is based on us being an emergency service and, in the worst-case scenario, we could postpone some services until we were able to deliver again (which is what happened when staff were diverted to assist the community following the Plymouth shootings).
- **Reputational Risk:** It is important to our reputation that the Charity can manage demand from service-users as effectively as possible and keep waiting lists to a minimum. We continually review our service delivery strategy to ensure that we can increase our capacity without any significant impact on our costs. We regularly review our online security measures and social media log-on's to keep our media channels as secure as possible from hackers.
- **Financial Risk:** Every effort is made to secure the financial future of the Charity. We continue to explore potential future grant opportunities, maximising warm supporters and diversifying our income streams to support our continued sustainability. Our CEO and bookkeeper meet monthly to ensure accurate and timely forecasting.
- **Strategic Risk:** The skills mix within the Trustee board is regularly reviewed. The Board has a good cross-section of expertise from clinical, educational, legal services, project management, risk assessment,

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

financial, marketing and fundraising backgrounds.

- **Compliance Risk:** All reporting throughout this period was on time. Accounting continues to be monitored to ensure timely auditing and reporting to the Charities Commission. Policies continue to be reviewed to ensure they remain fit for purpose. All Trustees, staff and volunteers are subject to enhanced DBS checks, with safeguarding training undertaken by all those directly involved with children, young people and their families.

The Trustees have a risk management strategy which comprises:

- Annual review of the day-to-day running of the Charity by the CEO and board.
- Business strategy and plan for the next 3–5 years.
- Continual reviews which respond to the ongoing sustainability risks to the Charity, with an option of appraisal which includes best-case to worst- case scenarios.

Plans for future periods

- To diversify our income streams and explore areas of potential.
- Introduction of a fit for purpose CRM system and the integration of any data currently held into the new system.
- Focus on 'Journey to 30' as we approach our 30th anniversary.

Approved by order of the members of the Board of Trustees and signed on their behalf by:



Mrs Helen Taylor
(Chair of Trustees)

Date:

28.04.25

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 30 JUNE 2024**

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:



Mrs Helen Taylor
(Chair of Trustees)

Date:

28.04.25

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JEREMIAH'S JOURNEY ('the Company')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity 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.

Signed:

Alison Oliver

BISHOP FLEMING LLP

Chartered Accountants

Salt Quay House

4 North East Quay

Sutton Harbour

Plymouth

PL4 0BN

Dated: 29 April 2025

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
INCOME FROM:					
Donations and legacies	4	159,477	105,096	264,573	234,441
Other trading activities	5	43,998	-	43,998	9,301
Investments	6	-	-	-	1
Other income	7	1,652	-	1,652	-
TOTAL INCOME		205,127	105,096	310,223	243,743
EXPENDITURE ON:					
Raising funds	8	15,743	-	15,743	2,127
Charitable activities	9	9,560	256,345	265,905	250,558
TOTAL EXPENDITURE		25,303	256,345	281,648	252,685
NET INCOME/(EXPENDITURE)		179,824	(151,249)	28,575	(8,942)
Transfers between funds	16	(149,311)	149,311	-	-
NET MOVEMENT IN FUNDS		30,513	(1,938)	28,575	(8,942)
RECONCILIATION OF FUNDS:					
Total funds brought forward		61,624	22,181	83,805	92,747
Net movement in funds		30,513	(1,938)	28,575	(8,942)
TOTAL FUNDS CARRIED FORWARD	16	92,137	20,243	112,380	83,805

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 to 28 form part of these financial statements.

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:07517748**

**BALANCE SHEET
AS AT 30 JUNE 2024**

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible assets	13	5,507	4,721
CURRENT ASSETS			
Debtors	14	1,100	1,649
Cash at bank and in hand		115,972	85,184
CURRENT LIABILITIES		117,072	86,833
Creditors: amounts falling due within one year	15	(10,199)	(7,749)
NET CURRENT ASSETS		106,873	79,084
TOTAL ASSETS LESS CURRENT LIABILITIES		112,380	83,805
TOTAL NET ASSETS		112,380	83,805
CHARITY FUNDS			
Restricted funds	16	20,243	22,181
Unrestricted funds	16	92,137	61,624
TOTAL FUNDS		112,380	83,805

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Mrs Helen Taylor
(Chair of Trustees)

Date:

Helen Taylor 28.04.25

The notes on pages 14 to 28 form part of these financial statements.

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

1. GENERAL INFORMATION

The Charity is a company limited by guarantee (company number: 07517748) registered in England and Wales. The Charity is also a registered charity (charity number: 1144431) in England and Wales. The registered address for the Charity is Unit 10, Hq Building 237, Union Street, Stonehouse, Plymouth, Devon, England, PL1 3HQ.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Jeremiah's Journey meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 GOING CONCERN

The accounts have been prepared on the going concern basis. Income from fundraising events and activities is stable. Online fundraising has continued to increase in comparison with previous years. The Charity has increased its face to face relationships with stakeholders during this time and continues to plan for future events. Post year end, grants totalling £87k have been received, with grants awarded and not yet received of £75k due early 2025. Further grant applications of £20k have been made, should these be awarded they will be received by June 2025.

Short-term strategic planning has continued, and management are reviewing minimal cost neutral restructuring options to ensure that the Charity is able to deliver the service effectively. Management have reviewed budgets and forecasts and are confident that the Charity will continue to trade. Based upon this, the Trustees are confident the going concern basis is correct. It is conceivable that a significant downside scenario could occur, and if this were the case this would indicate the existence of a material uncertainty that would cast significant doubt over the Charity's ability to continue as a going concern.

2.3 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2. ACCOUNTING POLICIES (continued)

2.3 INCOME (CONTINUED)

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £1 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

2. ACCOUNTING POLICIES (continued)

2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION (CONTINUED)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis or straight line basis.

Depreciation is provided on the following bases:

Fixtures and fittings	- 25% reducing balance
Office equipment	- 25% reducing balance or 33% straight line

2.7 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.10 FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2. ACCOUNTING POLICIES (continued)

2.12 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Estimates and judgements 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.

Critical accounting estimates and assumptions:

The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. Whilst there is a level of assumption in these judgements, the Trustees feel these are unlikely to have a significant affect on, or cause material error to the amounts recognised in the financial statements.

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

4. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Community donations	39,605	-	39,605
Donations	42,880	-	42,880
Legacies	31,762	-	31,762
Grants	45,230	105,096	150,326
TOTAL 2024	159,477	105,096	264,573

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Community donations	33,698	-	33,698
Donations	34,822	-	34,822
Grants	40,291	125,630	165,921
TOTAL 2023	108,811	125,630	234,441

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £
Merchandise	531	531
Events	43,467	43,467
TOTAL 2024	43,998	43,998

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

5. INCOME FROM OTHER TRADING ACTIVITIES (CONTINUED)

Income from fundraising events (CONTINUED)

	Unrestricted funds 2023 £	Total funds 2023 £
Merchandise	2,481	2,481
Events	6,820	6,820
TOTAL 2023	9,301	9,301

6. INVESTMENT INCOME

	Unrestricted funds 2023 £	Total funds 2024 £
Bank interest		-
Bank Interest	1	1

7. OTHER INCOMING RESOURCES

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Other incoming resources	1,652	1,652	-

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

8. EXPENDITURE ON RAISING FUNDS

COSTS OF RAISING VOLUNTARY INCOME

	Unrestricted funds 2024 £	Total funds 2024 £
Events	14,361	14,361
Equipment	1,382	1,382
TOTAL 2024	15,743	15,743

	Unrestricted funds 2023 £	Total funds 2023 £
Events	2,127	2,127

9. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Charitable activities	234,389	31,516	265,905

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Charitable activities	207,270	43,288	250,558

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

9. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Total funds 2024 £	Total funds 2023 £
Depreciation	1,266	1,574
Office expenses	5,421	2,722
Printing, posting and stationary	696	607
Travel and subsistence	1,567	714
Subscriptions and donations	742	684
Other support costs	708	626
Advertising and promotion	12,264	2,908
Legal and professional costs	3,288	3,412
Bank charges	52	3
Accountancy fees	3,638	4,268
Consultancy	1,874	25,770
	<u>31,516</u>	<u>43,288</u>

10. INDEPENDENT EXAMINER'S REMUNERATION

	2024 £	2023 £
Fees payable (including VAT) to the company's independent examiner for the independent examination of the company's annual accounts	<u>4,500</u>	<u>3,888</u>

11. STAFF COSTS

	2024 £	2023 £
Wages and salaries	180,173	161,666
Social security costs	16,561	14,974
Contribution to defined contribution pension schemes	4,062	3,417
	<u>200,796</u>	<u>180,057</u>

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

11. STAFF COSTS (CONTINUED)

The average number of persons employed by the Charity during the year was as follows:

	2024	2023
	No.	No.
Charitable activities	5	4
Fundraising and marketing	2	4
	<u>7</u>	<u>8</u>

No employee received remuneration amounting to more than £60,000 in either year.

All Trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the Charity are considered to be key management personnel. Total remuneration in respect of these individuals (including employers' national insurance and employers' pension contributions) is £57,017 (2023: £65,708). Trustees are not remunerated for their role as Trustees.

12. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 30 June 2024, expenses totalling £1,537 were reimbursed or paid directly to 3 Trustees (2023 - £NIL to 0 Trustees).

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Office equipment £	Total £
COST			
At 1 July 2023	12,272	30,522	42,794
Additions	-	2,052	2,052
At 30 June 2024	<u>12,272</u>	<u>32,574</u>	<u>44,846</u>
DEPRECIATION			
At 1 July 2023	11,728	26,345	38,073
Charge for the year	136	1,130	1,266
At 30 June 2024	<u>11,864</u>	<u>27,475</u>	<u>39,339</u>
NET BOOK VALUE			
At 30 June 2024	<u>408</u>	<u>5,099</u>	<u>5,507</u>
At 30 June 2023	<u>544</u>	<u>4,177</u>	<u>4,721</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	-	180
Other debtors	1,100	1,469
	<u>1,100</u>	<u>1,649</u>

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	876	587
Other taxation and social security	5,495	2,591
Other creditors	828	683
Accruals and deferred income	3,000	3,888
	10,199	7,749

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

16. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 July 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2024 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Fixed Asset Funds	4,721	-	(1,266)	2,052	5,507
Plymouth City Council	-	40,000	(13,000)	-	27,000
	<u>4,721</u>	<u>40,000</u>	<u>(14,266)</u>	<u>2,052</u>	<u>32,507</u>
GENERAL FUNDS					
General Funds	56,903	165,127	(11,037)	(151,363)	59,630
TOTAL UNRESTRICTED FUNDS	<u>61,624</u>	<u>205,127</u>	<u>(25,303)</u>	<u>(149,311)</u>	<u>92,137</u>
RESTRICTED FUNDS					
National Lottery Community Fund	14,917	83,696	(247,134)	149,311	790
Devon Community Grant	1,638	-	-	-	1,638
Elmgrant Trust Fund	253	-	-	-	253
True Colours Trust	3,759	-	(3,759)	-	-
Alex Ferry Foundation	1,614	6,350	(3,202)	-	4,762
The Clemas Trust	-	2,550	(2,250)	-	300
Livewell	-	12,500	-	-	12,500
	<u>22,181</u>	<u>105,096</u>	<u>(256,345)</u>	<u>149,311</u>	<u>20,243</u>
TOTAL OF FUNDS	<u><u>83,805</u></u>	<u><u>310,223</u></u>	<u><u>(281,648)</u></u>	<u><u>-</u></u>	<u><u>112,380</u></u>

16. STATEMENT OF FUNDS (CONTINUED)

Designated Funds

Fixed Asset Funds - this represents funds that have been designated by the trustees for the purpose of purchasing computer equipment.

Restricted Funds

National Lottery Community Fund - this represents funding that has been granted on the basis of ongoing support with operational costs including salaries.

Devon Community Grant - this represents funding for the provision of a Family Room to offer a comfortable space for support.

Elmgrant Trust Fund - this represents funding granted towards the provision of craft supplies for group activities.

True Colours Trust - this represents funding granted on the basis of providing Memory Days.

Alex Ferry Foundation - this represents funding granted towards the provision of group resources.

The Clemas Trust- this represents funding granted for resources for a grief group programme.

Livewell- this represents funding to cover the costs of the referrals received from CAMHS (a livewell service).

Plymouth City Council- this represents funding granted for fundraising and marketing costs.

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

16. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 July 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2023 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Fixed Asset Funds	4,856	-	(1,575)	1,440	4,721
GENERAL FUNDS					
General Funds	86,253	118,113	(146,023)	(1,440)	56,903
TOTAL UNRESTRICTED FUNDS	91,109	118,113	(147,598)	-	61,624
RESTRICTED FUNDS					
National Lottery Community Fund	-	115,351	(100,434)	-	14,917
Devon Community Grant	1,638	-	-	-	1,638
Elmgrant Trust Fund	-	520	(267)	-	253
True Colours Trust	-	3,759	-	-	3,759
Alex Ferry Foundation	-	6,000	(4,386)	-	1,614
	1,638	125,630	(105,087)	-	22,181
TOTAL OF FUNDS	92,747	243,743	(252,685)	-	83,805

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	5,507	-	5,507
Current assets	96,829	20,243	117,072
Creditors due within one year	(10,199)	-	(10,199)
TOTAL	92,137	20,243	112,380

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR PERIOD

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	4,721	-	4,721
Current assets	64,652	22,181	86,833
Creditors due within one year	(7,749)	-	(7,749)
TOTAL	61,624	22,181	83,805

18. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £4,062 (2023: £3,417). Contributions totalling £828 (2023: £683) were payable to the fund at the Balance Sheet date and are included in creditors.

19. RELATED PARTY TRANSACTIONS

During the year, donations totalling of £2,121 (2023: £350) were received from 5 Trustees of the Charity and one company where a Trustee is the sole director. One donation was used as a contribution to a new healing through singing service, four were tickets bought for a charity ball and another is a monthly contribution of £100. At the year end, £Nil (2023: £Nil) was due to the Charity.

20. CONTROLLING PARTY

The Charity has been under the control of the Trustees throughout the current and prior years.

JEREMIAH'S JOURNEY

England & Wales - Charity number 1144431

Accounts

Registered number: 07517748
Charity number: 1144431

JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2023**

Trustees	Mrs Helen Taylor, Chair Mr Ian Gordon Dr Jacqueline Stedmon Mr Eric Cowsill Dr Paul Jarvis Mr Alan Pearson Mrs Tara-Jane Physick Mrs Joanne Hayward Dr Stephen Minton (resigned 3 February 2023)
Company registered number	07517748
Charity registered number	1144431
Registered office	Unit 10 HQ Building 237 Union Street Stonehouse Plymouth PL1 3HQ
Accountants	Bishop Fleming LLP Chartered Accountants Salt Quay House 4 North East Quay Sutton Harbour Plymouth PL4 0BN

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**CHAIR'S STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023**

The chair presents her statement for the year.

In line with all small charities, the post-pandemic, economic climate has been challenging. However, we have continued to build financial resilience through a pro-active approach to fundraising and marketing, systematically reviewing operations and making improvements where required.

Our current CEO (appointed in March 2022) has established an extremely positive working relationship with the Board of Trustees which, alongside a more strategic approach to the recruitment of new Trustees has ensured that Jeremiah's Journey has a highly engaged and skilful leadership team. Sub-groups have been established across the Board to work alongside the CEO and employees to focus on specific time-sensitive projects and develop areas of governance. In addition, they enable Trustees and employees to work more closely together to expedite decision making and delivery of objectives.

We have continued to closely monitor our income versus costs and have made significant savings in areas where we have been confident that we can continue to deliver quality services in a more cost-effective way. Accordingly, the Board of Trustees made the decision not to renew the service contract with the bid writing consultancy, Competitive Solutions Ltd (CSL), in April 2023; we are now confident that we have the capability within the team to successfully manage our own funding applications.

A significant milestone for Jeremiah's Journey was the thorough review of the staffing structure and consideration of alternative service delivery models which was conducted in September 2022. The review, and subsequent consultation period, resulted in a new structure operating from January 2023. We have renamed the clinical team the Bereavement Services Team which is terminology more fitting to the work that they do. We have also successfully recruited a highly skilled team of bereavement advocates with extensive experience of working with children and young people in developmental roles. They are now using that expertise, alongside their bereavement training, to enhance the services that we provide to families. As part of this restructure, we have also created a post that is solely dedicated to co-ordinating our bereavement service to local families and providing them with a single liaison point. Finally, the fundraising team have been renamed Supporter Services with clear targets and areas of specialism being nurtured within the team. In total, we have reduced our overall staffing headcount from 7.4 FTE to 5.4 FTE delivering both efficiencies and core-cost savings. Fortunately, we were able to complete the restructure with minimal disruption: two members of staff moved on to further their academic qualifications in the field of clinical psychology and one part-time employee choosing to opt for voluntary redundancy.

We have delivered on our objective to implement a new case management system. Lamplight has been successfully introduced with all relevant staff now trained and using the system.

We have completed a review of our fundraising strategy and identified the need to diversify our income streams to counter what could become an over-reliance on grants and foundations, which is an increasingly tough and competitive environment. Amongst other objectives, we have identified the need to prioritise: regular giving, legacy marketing and identifying statutory and commissioned funding avenues.

The Charity operates on limited reserves, and it is a priority for the Board of Trustees to set aside at least 30% of our annual running costs by April 2024.

Quarterly Board meetings continued to take place throughout the reporting period, as well as specific sub-group meetings as and when required.

We have successfully recruited a volunteer Personal Assistant to the Board who is now responsible for minute-taking and is also supporting with key policy updates due to her professional expertise.

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**CHAIR'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023**

Lady Bianca Eliot continues as a Patron of Jeremiah's Journey and has kindly offered the Port Eliot Estate for fundraising events. She has also gifted multiple 'VIP' tours of the house, which she has personally hosted, as auction items at our annual fundraising ball.

As always, we are proud to conclude that Jeremiah's Journey continues to consistently deliver on its core objective - to provide quality bereavement support for children, young people, and their families.



Mrs Helen Taylor
(Chair of Trustees)

Date: 01.03.24

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

The Trustees present their annual report together with the financial statements of the Jeremiah's Journey for the year 1 July 2022 to 30 June 2023. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

The Charity's stated objects are:

- To provide emotional, psychological and culturally appropriate support for children, young people and their families experiencing the death or anticipated death of a relative or 'significant other'.
- To develop and disseminate good practice and theoretical knowledge around childhood bereavement.

In setting objectives and planning for activities, the Board of Trustees has given due consideration to the general guidance contained within 'Public Benefit: Running a Charity' (PB2).

b. Strategies and main activities for achieving objectives

The Charity implements the following strategies to achieve their objectives:

Bereavement Services:

- The Jeremiah's Friends Group works with children, young people and their families who have experienced traumatic bereavement and/or who have experienced trauma which is getting in the way of their grief. The focus and content of this group has changed to incorporate trauma focused therapeutic tools and the group has recently been evaluated and now runs for a 7-week period. The group programme runs three times a year during the school term and ends with a family day out giving participants the opportunity to enjoy spending time together and bringing families together in a more social context.
- One to one supported continued to be offered for more complex cases.
- Pre -bereavement support is offered to families on an individual basis. Families are also provided with opportunities to socialise at events and on days out.
- 'Memory Days' offer bereavement support for children, young people and their families who are dealing with the death of someone in their lives. These days meet the needs of those referrals that are less complex or where a commitment to the 7-week programme is difficult, we also invite families who would benefit from some support whilst they wait for a group to start.
- Individual and family work is offered to families to help prepare them for the start of the group process or to families or children for whom the group may not be appropriate.
- We provide advice and support to bereaved families, schools or other agencies who are supporting children and young people, and we aim to respond to any contact by phone or email within 24 hours Monday – Friday.
- A triage system for referrals is in place to help the team respond in a timely and appropriate way according to the individual needs of children, young people and their families.
- EMDR groups continue, offering extra help when there are high levels of trauma involved. The aim of this group is to reduce parents' own trauma empowering them to feel more able to support their grieving children.

OBJECTIVES AND ACTIVITIES (CONTINUED)

- The bereavement services team also offers outreach support to local schools. This can range from the routine development of a school staff's confidence in managing bereavement among their pupils and staff to the crisis management of sudden and traumatic deaths in the school community. In the latter cases, staff and pupils receive direct counselling which is followed up with a number of planned subsequent visits.

c. Volunteers

We have continued to recruit and retain, some very skilled volunteers to help us run our group programmes. The Charity is very involved in the community and relies heavily on voluntary support. Our co-founder and Trustee, Emeritus Professor Jacqui Stedmon has been leading the parent and carer groups for us throughout this reporting period.

We have successfully recruited new volunteers into the team to help support our local fundraising events programme.

The Trustees are very much appreciative of all our volunteers who offer their time and expertise to support both the bereavement services and fundraising efforts of the Charity: The Board recognises that it would be hugely challenging to deliver on our core objectives without them.

ACHIEVEMENTS AND PERFORMANCE

a. Main achievements of the Charity

General Operations:

- Restructured staffing and service delivery model delivering a £25k saving on salaries;
- Further savings achieved through bringing previously outsourced fundraising bid writing in-house (27K per year saving);
- Introduction of 'exit interviews' with staff who are leaving and implementation of changes to ensure feedback is consistent and valid. The Board of Trustees is firmly committed to monitoring and maintaining staff wellbeing; and
- Investment in low-cost team building opportunities to strengthen bonds, increase motivation and build a new positive culture. There have been tangible differences in the positivity of staff towards their roles and their working relationships.

Key Areas of Focus for Next Year:

- To launch a new brand for the Charity;
- To complete a new website build;
- Deliver a new 3–5-year strategy;
- Increase service provision to include a strategy for families to stay within our service in a 'lighter touch' capacity after one of our main programmes;
- Diversify income streams; and
- Relocate our HQ to a more easily accessible and visible location that brings our service provision under one roof.

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

b. Achievements and performance

Significant Activities (Bereavement Services):

- Restructure of the team, more focus on service delivery and less time allocated to the supervision of psychology students;
- Continued training of new bereavement services team members; and
- Introduction of a data management system (Lamplight) and ongoing development.

Delivery of Objects Success Criteria:

All group programme participants are requested to complete questionnaires at the start and end of the programme. This requires them to rate their feelings about their bereavement and the impact of their bereavement and how their feelings change across the course of a group. The outcome data has been informed by a national project run by the Childhood Bereavement Network to collate UK evidence about the effectiveness of children's bereavement services, as well as our response to families' feedback that the previous, greater, number of forms was too much and hard to understand.

Alongside this, more qualitative measures including personal goal setting are used to gather family feedback. In addition, participants are asked to provide feedback at the end of each group session to enable the official team to review and evaluate the effectiveness of provision. As part of assessment, we use questionnaires that guide us, as to whether parents/carers might be suffering with levels of post-traumatic stress that might indicate the benefits of joining our EMDR group for parents and carers.

Headline Outcomes:

Responses for children, young people and adults in the group have been overwhelmingly positive. Meeting with families in a similar situation has been noted as one positive aspect, as well as the fun that children had whilst remembering the people that had died. Several comments were made that it made it easier to think about their feelings about grief. Young people and adults noted the benefit of relationships that they made attending the group and stated an intention to keep up these new friendships. Some children went on to attend a monthly drop-in for 9-12-year-olds.

Bereavement Services Data:

- Total referrals: 214 children and young people.
- 1 to 1 Support: 7 sessions
- Total Contacts to our Advice Line: Total 602 – 294 telephone calls, 302 emails, 3 text messages, 2 face to face, 1 social media message.
- Schools supported: 144
- Volunteer hours: 356

FINANCIAL REVIEW

a. Overview

The Charity is entirely self-funded, rarely receiving additional funds from statutory agencies despite its contribution to the emotional well-being of children, young people and their families and its potential for the prevention of more complex mental health needs in the future.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023**

b. Reserves policy

At the end of the reporting period, the Charity had total reserves of £83,805 (2022: £92,747), with restricted reserves of £22,181 (2022: £1,638) and unrestricted free reserves (excluding fixed assets and designated funds) totalling £56,903 (2022: £86,253). Reserves are needed to bridge the gap between the spending and receipt of income to cover unplanned repairs and other expenditure.

The Trustees considered that the ideal level of reserves as of 30 June 2023 would be £125,000. The actual level of free reserves in the current year is lower than the target reserves for the year. In order to increase the level of free reserves, the Charity plans to continue to commission support to develop the charity fundraising team and strategy so that income is generated at an appropriate level. Trustees consider that the ideal level of reserves for the reporting period ending 30 June 2024 would be £125,000.

c. Going Concern

The accounts have been prepared on the going concern basis. Since the COVID-19 pandemic there has been a significant reduction in income from fundraising events and activities. Online fundraising has seen an increase in income in comparison with previous years and now is comparable to previous face-to-face fundraising activities. The Charity has maintained relationships with stakeholders during this time to plan for future physical events. The Charity has also been able to access grants to assist during this time. Post year end, grants totalling £143k have been received, with further grants under application. Additionally, several long term (up to 3 years) grants have been awarded.

Short-term strategic planning has continued, and management are continuing to review various restructuring options to ensure that the Charity is able to deliver the service cost effectively. Management have reviewed budgets and forecasts and are confident that the Charity will continue to trade. Based upon this, the Trustees are confident the going concern basis is correct.

d. Principal risks and uncertainties

The principal risks faced by the Charity are as follows:

- *Operational Risk:* We are a small staff team of 5.4FTE, so it is not outside the realms of possibility that a virus such as COVID or Flu could sweep through the office and result in us not having enough staff to deliver our day-to-day operation for a short period, especially when there are members of the team on holiday. However, we have a highly experienced Trustee Board who would be able to lend support with basic operational tasks for a short period of time. No element of our service delivery model is based on us being an emergency service and, in the worst case scenario, we could postpone some services until we were able to deliver again.
- *Reputational Risk:* It is important to our reputation that the Charity can manage demand from service-users as effectively as possible and keep waiting lists to a minimum. We plan to continually review our service delivery strategy to ensure that we can increase our capacity without any significant impact on our costs. We regularly review our online security measures and social media log-ins to keep our media channels as secure as possible from hackers.
- *Financial Risk:* Every effort is being made to secure the financial future of the Charity: we continue to explore potential future grant opportunities and are diversifying our income streams to support our sustainability. Our CEO and book-keeper meet on a monthly basis to insure accurate and timely forecasting.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023**

- *Strategic Risk:* The skills mix within the trustee board is regularly reviewed and the 3 new trustees appointed in the previous reporting period have settled in well, proving themselves highly-valued members of the Board. The Board has a good cross-section of expertise from clinical, educational, legal services, project management, risk assessment and fundraising backgrounds.
- *Compliance Risk:* All reporting throughout this period was on time. Accounting continues to be monitored to ensure timely auditing and reporting to the Charities Commission. Policies continue to be reviewed to ensure they remain fit for purpose. All trustees, staff and volunteers are subject to enhanced DBS checks, with safeguarding training undertaken by all those directly involved with children, young people and their families.

The Trustees have a risk management strategy which comprises:

- Full review of the day-to-day running of the Charity by the CEO.
- Business strategy and plan for the next 3 – 5 years to be delivered by April 2024.
- Emergency planning to respond to the ongoing sustainability risks to the Charity.

e. Funding and raising public awareness

We have a continual programme of events running throughout the year: we encourage the local community to raise funds and awareness on our behalf; we pitch to local businesses in the hope that they will support us as their charity of the year; and we have a pipeline of grant and trust applications at all times.

- The use of social media and word of mouth is our main forum used to advertise our work, increase awareness and funds.
- We keep our website up to date.
- Strong links continue to be built with local businesses to support their Corporate Social Responsibility programmes. We have continued our membership of the Plymouth and Devon Chamber of Commerce and local business networking groups such as Your Partnerships to help with raising the profile of the charity.

Significant Activities (Fundraising)

Areas of focus for next year:

- To continue to identify major grant prospects.
- To engage CAMHS and other local social setting referrers to our service in the financial implications for the Charity with a view to joint funding bids.
- To develop 'signature events' synonymous with our charity (80s Ball, Teddy Bears Picnic, Indoor Golf Tournaments).
- To expand on collaborations that are 'light touch' but high yield (La La Choirs, Big Sing).
- To diversify our income streams: launch a regular giving campaign and explore legacy marketing.
- Introduction of a fit for purpose CRM system and the integration of any data currently held into the new system.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Jeremiah's Journey is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Organisational structure and decision-making policies

The Board of Trustees meet on a quarterly basis. The Board establishes an overall framework for the governance of the Charity. In addition, the Board may from time to time establish Working Groups to perform specific tasks over a limited timescale. The trustee board has allocated sub-groups to maximise the impact of expertise.

Finance and Resources are presented quarterly at Board meetings with Trustees responsible for monitoring, evaluating, and reviewing policy and performance in relation to financial management, compliance with reporting and regulatory requirements.

The following decisions are the responsibility of the Board of Trustees:

- To consider any proposals for changes to the status or constitution of the Charity and its committee structure.
- To appoint or remove the Chair and/or Vice Chair.
- To approve the Annual Development Plan and Budget.

The Trustees are responsible for:

- Setting general policy
- Adopting an annual plan and budget
- Approving the statutory accounts
- Monitoring the status and outcomes of the Charity by the use of budgets and other data
- Making major decisions about the direction of the Charity, capital expenditure and staff appointments.

Areas of Focus for Next Year:

- The Board of Trustees will work with the CEO, and a pro-bono consultant from The Cranfield Trust, on the development of a new 3–5-year strategic plan.
- Financial sustainability.
- Recruitment of up to two new Trustees to extend the skill-set of the Board: ideal candidates would include those who offer extensive networking links, experience within the business community and service-users.

d. Key Management Personnel

The day-to-day running of the charity, including overall management of the Bereavement Services and Supporter Services teams was delegated to the CEO before the start of this reporting period. The CEO and Trustee Board are jointly responsible for the strategic direction of the charity and ensuring that suitable planning and financial forecasting takes place.

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

e. Related party relationships

None of the Trustees receive remuneration or other benefit from their work with the Charity as Trustees. Trustees working in a daily operational role outside of the scope of an ordinary trustee's responsibility receive payments as authorised which are recorded in meeting minutes by the Chair of Board of Trustees/ Trustee Board members.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).


Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees and signed on their behalf by:

Mrs Helen Taylor
(Chair of Trustees)
Date:


01.03.24 JT

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JEREMIAH'S JOURNEY ('the Company')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2023.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts 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 Charity 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:


Pamela Tuckett FCA DChA

Dated: 13/03/2024

BISHOP FLEMING LLP

Chartered Accountants

Salt Quay House

4 North East Quay

Sutton Harbour

Plymouth

PL4 0BN

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	As restated Total funds 2022 £
INCOME FROM:					
Donations and legacies	4	108,811	125,630	234,441	259,730
Other trading activities	5	9,301	-	9,301	6,673
Investments	6	1	-	1	-
TOTAL INCOME		118,113	125,630	243,743	266,403
EXPENDITURE ON:					
Raising funds	7	2,127	-	2,127	4,699
Charitable activities		145,471	105,087	250,558	282,968
TOTAL EXPENDITURE		147,598	105,087	252,685	287,667
NET MOVEMENT IN FUNDS		(29,485)	20,543	(8,942)	(21,264)
RECONCILIATION OF FUNDS:					
Total funds brought forward		91,109	1,638	92,747	114,011
Net movement in funds		(29,485)	20,543	(8,942)	(21,264)
TOTAL FUNDS CARRIED FORWARD	15	61,624	22,181	83,805	92,747

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 to 28 form part of these financial statements.

JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:07517748

BALANCE SHEET
AS AT 30 JUNE 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	12	4,721	4,856
CURRENT ASSETS			
Debtors	13	1,649	819
Cash at bank and in hand		85,184	98,633
CURRENT LIABILITIES		<u>86,833</u>	<u>99,452</u>
Creditors: amounts falling due within one year	14	(7,749)	(11,561)
NET CURRENT ASSETS		<u>79,084</u>	<u>87,891</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>83,805</u>	<u>92,747</u>
TOTAL NET ASSETS		<u>83,805</u>	<u>92,747</u>
CHARITY FUNDS			
Restricted funds	15	22,181	1,638
Unrestricted funds	15	61,624	91,109
TOTAL FUNDS		<u>83,805</u>	<u>92,747</u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Mrs Helen Taylor
 (Chair of Trustees)



Date: 01.03.24

The notes on pages 14 to 28 form part of these financial statements.

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

1. GENERAL INFORMATION

The Company is a company limited by guarantee. The Members of the Company are the Trustees named on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £10 per Member of the Company.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Jeremiah's Journey meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 GOING CONCERN

The accounts have been prepared on the going concern basis. Income from fundraising events and activities has now recovered from the reduction resulting from the COVID-19 pandemic. Online fundraising has continued to increase in comparison with previous years. The Charity has increased its face-to-face relationships with stakeholders during this time and continues to plan for future events.

Post year end, grants totalling £128k have been received, with further grants under application, a further £40k has been approved and funds are anticipated to arrive in Spring 2024. Short-term strategic planning has continued, and management are continuing to review various restructuring options to ensure that the Charity is able to deliver the service cost effectively. Management have reviewed budgets and forecasts and are confident that the Charity will continue to trade.

Based upon this, the Trustees are confident the going concern basis is correct.

2. ACCOUNTING POLICIES (continued)

2.3 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

2.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

2. ACCOUNTING POLICIES (continued)

2.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £1 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis or straight line basis.

Depreciation is provided on the following bases:

Fixtures and fittings	- 25% reducing balance
Office equipment	- 25% reducing balance or 33% straight line

2.7 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.10 FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. ACCOUNTING POLICIES (continued)

2.11 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Estimates and judgements 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.

Critical accounting estimates and assumptions:

The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. Whilst there is a level of assumption in these judgements, the Trustees feel these are unlikely to have a significant affect on, or cause material error to the amounts recognised in the financial statements.

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

4. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Community donations	33,698	-	33,698
Donations	34,822	-	34,822
Grants	40,291	125,630	165,921
TOTAL 2023	108,811	125,630	234,441

Included within grant income is £Nil (2022: £9,856) of Coronavirus Job Retention Scheme Funding.

	As restated Unrestricted funds 2022 £	Restricted funds 2022 £	As restated Total funds 2022 £
Community donations	40,637	-	40,637
Donations	81,887	-	81,887
Grants	26,510	110,696	137,206
TOTAL 2022 AS RESTATED	149,034	110,696	259,730

Incoming resources with regard to community donations were restated from income from fundraising activities as this is deemed the more appropriate classification of the income.

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £
Merchandise	2,481	2,481
Events	6,820	6,820
TOTAL 2023	9,301	9,301

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

5. INCOME FROM OTHER TRADING ACTIVITIES (CONTINUED)

Income from fundraising events (CONTINUED)

	As restated Unrestricted funds 2022 £	As restated Total funds 2022 £
Merchandise	339	339
Events	6,334	6,334
TOTAL 2022 AS RESTATED	<u><u>6,673</u></u>	<u><u>6,673</u></u>

6. INVESTMENT INCOME

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank interest	1	1	-
	<u><u>1</u></u>	<u><u>1</u></u>	<u><u>-</u></u>

7. EXPENDITURE ON RAISING FUNDS

COSTS OF RAISING VOLUNTARY INCOME

	Unrestricted funds 2023 £	Total funds 2023 £
Events	2,127	2,127
	<u><u>2,127</u></u>	<u><u>2,127</u></u>

	Unrestricted funds 2022 £	Total funds 2022 £
Events	3,835	3,835
Equipment	864	864
TOTAL 2022	<u><u>4,699</u></u>	<u><u>4,699</u></u>

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

7. EXPENDITURE ON RAISING FUNDS (CONTINUED)

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Charitable activities	207,270	43,288	250,558

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Charitable activities	218,747	64,221	282,968

ANALYSIS OF SUPPORT COSTS

	Total funds 2023 £	Total funds 2022 £
Depreciation	1,574	1,491
Office expenses	2,722	3,683
Printing, posting and stationary	607	1,032
Travel and subsistence	714	577
Subscriptions and donations	684	312
Other support costs	626	583
Advertising and promotion	2,908	3,113
Legal and professional costs	3,412	2,733
Bank charges	3	20
Accountancy fees	4,268	3,400
Consultancy	25,770	47,277
	43,288	64,221

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

9. INDEPENDENT EXAMINER'S REMUNERATION

	2023 £	2022 £
Fees payable (including VAT) to the company's independent examiner for the independent examination of the company's annual accounts	<u>3,888</u>	<u>3,500</u>

10. STAFF COSTS

	2023 £	2022 £
Wages and salaries	161,666	175,069
Social security costs	14,974	15,448
Contribution to defined contribution pension schemes	3,417	3,705
	<u>180,057</u>	<u>194,222</u>

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Charitable activities	5	4
Fundraising and marketing	2	4
	<u>7</u>	<u>8</u>

No employee received remuneration amounting to more than £60,000 in either year.

All Trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the Charity are considered to be key management personnel. Total remuneration in respect of these individuals (including employers' national insurance and employers' pension contributions) is £65,708 (2022: £70,280). Trustees are not remunerated for their role as Trustees.

11. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 30 June 2023, expenses totalling £NIL were reimbursed or paid directly to 0 Trustees (2022 - £NIL to 0 Trustees).

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Office equipment £	Total £
COST			
At 1 July 2022	12,272	29,082	41,354
Additions	-	1,440	1,440
At 30 June 2023	<u>12,272</u>	<u>30,522</u>	<u>42,794</u>
DEPRECIATION			
At 1 July 2022	11,546	24,952	36,498
Charge for the year	182	1,393	1,575
At 30 June 2023	<u>11,728</u>	<u>26,345</u>	<u>38,073</u>
NET BOOK VALUE			
At 30 June 2023	<u>544</u>	<u>4,177</u>	<u>4,721</u>
At 30 June 2022	<u>726</u>	<u>4,130</u>	<u>4,856</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	180	-
Other debtors	1,469	819
	<u>1,649</u>	<u>819</u>

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	587	131
Other taxation and social security	2,591	6,810
Other creditors	683	1,370
Accruals and deferred income	3,888	3,250
	7,749	11,561

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 July 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2023 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Fixed Asset Funds	4,856	-	(1,575)	1,440	4,721
GENERAL FUNDS					
General Funds	86,253	118,113	(146,023)	(1,440)	56,903
TOTAL UNRESTRICTED FUNDS	91,109	118,113	(147,598)	-	61,624
RESTRICTED FUNDS					
National Lottery Community Fund	-	115,351	(100,434)	-	14,917
Devon Community Grant	1,638	-	-	-	1,638
Elmgrant Trust Fund	-	520	(267)	-	253
True Colours Trust	-	3,759	-	-	3,759
Alex Ferry Foundation	-	6,000	(4,386)	-	1,614
	1,638	125,630	(105,087)	-	22,181
TOTAL OF FUNDS	92,747	243,743	(252,685)	-	83,805

15. STATEMENT OF FUNDS (CONTINUED)

Designated Funds

Fixed Asset Funds - this represents funds that have been designated by the trustees for the purpose of purchasing computer equipment.

Restricted Funds

National Lottery Community Fund - this represents funding that has been granted on the basis of ongoing support with operational costs including salaries.

Devon Community Grant - this represents funding for the provision of a Family Room to offer a comfortable space for support.

Elmgrant Trust Fund - this represents funding granted towards the provision of craft supplies for group activities.

True Colours Trust - this represents funding granted on the basis of providing Memory Days.

Alex Ferry Foundation - this represents funding granted towards the provision of group resources.

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

15. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2022 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Fixed Asset Funds	5,832	-	(1,491)	515	4,856
GENERAL FUNDS					
General Funds	105,602	155,707	(174,541)	(515)	86,253
TOTAL UNRESTRICTED FUNDS	111,434	155,707	(176,032)	-	91,109
RESTRICTED FUNDS					
Coronavirus Job Retention Scheme Grant	-	9,856	(9,856)	-	-
National Lottery Community Fund	935	62,759	(63,694)	-	-
Other	1,642	-	(1,642)	-	-
Victim Support Grant	-	29,046	(29,046)	-	-
Plymouth City Council	-	4,400	(4,400)	-	-
Womble Bond Dickinson	-	2,322	(2,322)	-	-
Devon Community Grant	-	2,313	(675)	-	1,638
	2,577	110,696	(111,635)	-	1,638
TOTAL OF FUNDS	114,011	266,403	(287,667)	-	92,747

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

16. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 July 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2023 £
Designated funds	4,856	-	(1,575)	1,440	4,721
General funds	86,253	118,113	(146,023)	(1,440)	56,903
Restricted funds	1,638	125,630	(105,087)	-	22,181
	<u>92,747</u>	<u>243,743</u>	<u>(252,685)</u>	<u>-</u>	<u>83,805</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2022 £
Designated funds	5,832	-	(1,491)	515	4,856
General funds	105,602	155,707	(174,541)	(515)	86,253
Restricted funds	2,577	110,696	(111,635)	-	1,638
	<u>114,011</u>	<u>266,403</u>	<u>(287,667)</u>	<u>-</u>	<u>92,747</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	4,721	-	4,721
Current assets	64,652	22,181	86,833
Creditors due within one year	(7,749)	-	(7,749)
TOTAL	<u>61,624</u>	<u>22,181</u>	<u>83,805</u>

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	4,856	-	4,856
Current assets	97,814	1,638	99,452
Creditors due within one year	(11,561)	-	(11,561)
TOTAL	91,109	1,638	92,747

18. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £3,417 (2022: £3,705). Contributions totalling £683 (2022: £1,370) were payable to the fund at the balance sheet date and are included in creditors.

19. RELATED PARTY TRANSACTIONS

During the year, a donation of £350 (2022: £Nil) was received from a Trustee of the Charity. The donation was used as a contribution to auction prizes for the Charity's event. At the year end, £Nil (2022: £Nil) was due to the Charity.

20. CONTROLLING PARTY

The Charity has been under the control of the Trustees throughout the current and prior years.

JEREMIAH'S JOURNEY

England & Wales - Charity number 1144431

Accounts

JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

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**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2022**

Trustees

Mrs Helen Taylor, Chair
Mr Ian Gordon
Dr Jacqueline Stedmon
Mr Eric Cowsill
Mr Benjamin Shearn (resigned 1 July 2021)
Mr David Reynolds (resigned 1 July 2021)
Dr Paul Jarvis
Mr Alan Pearson (appointed 28 October 2021)
Mrs Tara-Jane Physick (appointed 28 October 2021)
Mrs Joanne Hayward (appointed 4 November 2021)
Dr Stephen Minton (appointed 11 November 2021)

**Company registered
number** 07517748

**Charity registered
number** 1144431

Registered office

Unit 10
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Accountants

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Chartered Accountants
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**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**CHAIR'S STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022**

The chair presents her statement for the year.

Along with most charities, both locally and nationally, the impact of the COVID-19 pandemic continued to have an impact during the reporting period 1st July 2021 – 30th June 2022. Despite this, Jeremiah's Journey has continued to maintain core services offering bereavement support and advice throughout. In addition, the Charity provided emergency response support in the immediate aftermath of a local tragedy.

Our small, but extremely resourceful, charity responded immediately to the events that took place in August 2021 in Plymouth. Widely referred to as "the Keyham Shootings", a young man shot and killed five people, including a 3-year-old girl and her father, and injured two others before taking his own life. The extensive impact on these five extended families and the wider community was reported around the world. Jeremiah's Journey was present in the local Keyham community on the morning after the tragedy, joining with other agencies (both statutory and voluntary) to provide an emergency response to the local community. Our support continued throughout this reporting period and into the current one, as the local community and wider city have tried to come to terms with the tragic events.

Although we did not have the contingency within our finances to cover our associated costs, we did not hesitate to provide the essential support needed for such high-profile and traumatic bereavements. To date, we have invested approximately 800 therapeutic hours into service users who have been directly impacted by this extraordinary tragedy. We were extremely grateful to receive contributions to our costs as a result of a significant fundraising effort by the people of Plymouth and the grant of statutory funding from Victim Support.

Despite an extremely challenging start to the reporting period, Jeremiah's Journey was fortunate to secure a significant grant from the Big Lottery giving the Charity an element of financial security for the ensuing three years. As a result of this successful application, the Board of Trustees made the decision to continue to employ the services of Competitive Solutions Ltd (CSL) for a period of a further 12 months, to research and prepare further bids to mitigate the significant losses of recent years and place the charity in a more sustainable financial position going forward. However, the current aim of the Board is to provide training and support for our fundraising team to develop the skills required to prepare future funding applications.

A series of events and new campaigns were initiated in the first half of the reporting period. However, momentum was lost going into the third quarter due to significant staff turnover. The charity suffered the loss of both of its fundraisers, and its Operations Manager, within a few months. The Board of Trustees took the opportunity to review the staffing structure and make some changes to the role of the Operations Manager. After a successful recruitment drive the Charity appointed 2 new full-time fundraisers in January 2022. In March 2022, a highly-experienced Director of Operations was appointed to line-manage all employees and oversee every aspect of the Charity's operations.

As we reached the end of the reporting period on 30th June 2022, the future of Jeremiah's Journey was looking increasingly secure. Operationally we had streamlined our processes and reviewed our contracts with suppliers, resulting in a 5k annual saving. In addition, the introduction of enhancements such as a new online payroll and people management system has contributed to more efficient operations. We reviewed our 'local' fundraising strategy and identified where the opportunities were for us to increase our Returns on Investments (ROI). We launched our new website, significantly increased our use of social media and maintained a presence at networking events to increase our profile and reach within the community. However, the Charity still ended the reporting period with limited reserves and it is a priority for the Board of Trustees to build on a positive start to the next accounting year and prioritise a significant increase in our reserves.

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**CHAIR'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

Quarterly board meetings continued to take place throughout the reporting period. In addition, Trustee Steering Groups worked in smaller teams alongside the Director of Operations to complete specific projects.

Lady Bianca Eliot continues as a Patron of Jeremiah's Journey and has significantly increased her profile within the Charity, working closely with the new Director of Operations and fundraising team to identify opportunities for income generation.

Despite the many challenges, Jeremiah's Journey has consistently delivered on its core objective - to provide bereavement support for children, young people, and their families.

Mrs Helen Taylor
(Chair of Trustees)

Date: 03.02.2023



**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

The Trustees present their annual report together with the financial statements of the Charity for the year 1 July 2021 to 30 June 2022. The Annual Report serves the purposes of both a Trustees' report and a Directors' report under Company law. The Trustees confirm that the Annual Report and financial statements of the Charitable Company comply with the current statutory requirements, the requirements of the Charitable Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large Companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

The Charity's stated objects are:

- To provide emotional, psychological and culturally appropriate support for children, young people and their families experiencing the death or anticipated death of a relative or 'significant other'.
- To develop and disseminate good practice and theoretical knowledge around childhood bereavement.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies and main activities for achieving objectives

The Charity implements the following strategies to achieve their objectives:

Bereavement Support Details

- The Jeremiah's Friends Group works with children, young people and their families who have experienced traumatic bereavement and/or who have experienced trauma which is getting in the way of their grief. The focus and content of this group has changed to incorporate trauma focused therapeutic tools and the group has been extended to run over 9 weeks. The group programme runs three times a year during the school term and ends with a family day out giving participants the opportunity to enjoy spending time together and bringing families together in a more social context.
- One to one supported continued to be offered for more complex cases.
- Pre -bereavement support is offered to families on an individual basis. Families are also provided with opportunities to socialise at events and on days out.
- Full day groups offer bereavement support for children, young people and their families who are dealing with the death of someone in their lives. It was established to meet the needs of those referrals that are less complex or where a commitment to the 9-week programme is difficult.
- Individual and family work is offered to families to help prepare them for the start of the group process or to families or children for whom the group may not be appropriate.
- Our Advice Line has continued for individuals or agencies to speak directly to a member of the clinical team for advice, support or to make a referral. We aim to respond to any contact by phone or email within 24 hours Monday – Friday.
- A triage system for referrals has been in place to help the team respond in a timely and appropriate way according to the individual needs of children, young people and their families.
- EMDR groups have continued, offering extra help when there are high levels of trauma involved. The aim of this group is to reduce parents' own trauma empowering them to feel more able to support their grieving children.
- The clinical team also offers support to local schools. This can range from the routine development of a school staff's confidence in managing bereavement among their pupils and staff to the crisis management of sudden and traumatic deaths in the school community. In the latter cases, staff and pupils receive direct counselling which is followed up with a number of planned subsequent visits.

OBJECTIVES AND ACTIVITIES (CONTINUED)

c. Volunteers

The group programme relies on the support of volunteers. We continued to recruit and retain, some very skilled volunteers to help us run the group programmes throughout the reporting period. The Charity is very involved in the community and relies heavily on voluntary support. During this reporting period the clinical team was enhanced by psychology students on placement from Plymouth University. Our co-founder and trustee, Dr Jacqui Stedmon has been instrumental in the delivery of our family therapy clinics on a voluntary basis.

We have refreshed our relationship with some fundraising volunteers who have come back following the pandemic, but also, we have recruited new volunteers into the team to help support our new events programme.

The Trustees are very much appreciative of all our volunteers who offer their time and expertise to support both the clinical and fundraising efforts of the Charity: The Board recognises that it would be hugely challenging to deliver on our core objectives without them.

ACHIEVEMENTS AND PERFORMANCE

a. Main achievements of the company

Delivery of Objects Success Criteria

All group programme participants are requested to complete questionnaires at the start and end of the programme. This requires them to rate their feelings about their bereavement and the impact of their bereavement and how their feelings change across the course of a group. The outcome data has been informed by a national project run by the Childhood Bereavement Network to collate UK evidence about the effectiveness of children's bereavement services. Alongside this, measures of trauma and more qualitative measures including personal goal setting are used to gather family feedback. In addition, participants are asked to provide feedback at the end of each group session to enable the official team to review and evaluate the effectiveness of provision.

Significant Activities (clinical)

- A workplace agreement was established with the University of Plymouth Clinical Psychology Doctorate Programme and two trainees started in October 2021
- The clinical lead is a member of the 'Trauma Network' and a committee member of EMDR Southwest.
- Our co-founder and trustee, Dr Jacqui Stedmon was awarded the academic honour of becoming a 'Professor' by Plymouth University
- There was an escalation in requests received by our clinicians for interviews from the National press after "the Keyham shootings" and a widely acknowledged recognition of the huge experience with our charity within our field of expertise
- The employment of a full time Assistant Psychologist to support the group programme and the wider clinical tasks of the team has been an asset, especially with the gathering of data and providing essential evaluation and insight reporting.
- The charity was able to fulfil the postponed (due to the pandemic) workplace agreement with the University of Plymouth Clinical Psychology Doctorate Programme.
- Introduction of a data management system

Clinical Activity Data

- Total Referrals: 294 children and young people.
- 1 to 1 Support: 98 Sessions
- Total Contacts to our Advice Line: Total 570 (327 phone calls, 243 by email)
- Schools Supported: 144
- Volunteer Hours: 356

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

<u>Group Support</u>	<u>Children/Young People</u>	<u>Adults</u>
Jeremiah's Friends	47	37
Day Groups Run	1	2
EDMR Group for Adults	Paused	Paused
<i>Totals</i>	48	39

Delivery of Objects Success Criteria

All group programme participants are requested to complete a questionnaire at the start and end of the programme. This requires them to rate their feelings about their bereavement and how these have changed since attending the groups. The outcome data has been informed by a national project run by the Childhood Bereavement Network to collate UK evidence about the effectiveness of children's bereavement services. Alongside this, measures of trauma and more qualitative measures included personal goal setting are used to gather family feedback. Data from the summer 2020 groups has been used as a research evaluation study being carried out by trainee clinical psychologists from the University of Plymouth.

Headline Outcomes:

Responses for children, young people and adults in the group have been overwhelmingly positive. Meeting with families in a similar situation has been noted as one positive aspect, as well as the fun that children had whilst remembering the people that had died. Several comments were made that it made it easier to think about their feelings about grief. Young people and adults noted the benefit of relationships that they made attending the group and stated an intention to keep up these new friendships. Some children went on to attend a monthly drop-in at the same venue, for 9–12-year-olds.

Areas of Focus for Next Year

- Restructure and rebrand the 'clinical services' team to Bereavement Services Team aiming to make at least a 25k saving on salary costs
- Deliver a new Bereavement Services Strategy to include pre-bereavement work
- Increase volunteers by 25 head count
- Increase our use of case studies
- Recruit 3 Bereavement Ambassadors

FINANCIAL REVIEW

a. Overview

The Charity is entirely self-funded, rarely receiving additional funds from statutory agencies despite its contribution to the emotional well-being of children, young people and their families and its potential for the prevention of more complex mental health needs in the future.

b. Reserves policy

At the end of the reporting period, the Charity had total reserves of £92,747 (2021: £114,011), with restricted reserves of £1,638 (2021: £2,577) and unrestricted free reserves (excluding fixed assets and designated funds) totalling £86,253 (2021: £105,602). Reserves are needed to bridge the gap between the spending and receipt of income to cover unplanned repairs and other expenditure. The Trustees considered that the ideal level of reserves as of 30/06/2022 would be £115,000. The actual level of free reserves in the current year is lower than the target reserves for the year. In order to increase the level of free reserves, the Charity plans to continue to commission support to develop the charity fundraising team and strategy so that income is generated at an appropriate level. Trustees consider that the ideal level of reserves for the reporting period ending 30/06/2023 would be £115,000.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

c. Going Concern

The accounts have been prepared on the going concern basis. Since the COVID-19 pandemic there has been a significant reduction in income from fundraising events and activities. Online fundraising has seen an increase in income in comparison with previous years and now is comparable to previous face-to-face fundraising activities. The Charity has maintained relationships with stakeholders during this time to plan for future physical events. The Charity has also been able to access grants to assist during this time. Post year end, grants totalling £143k have been received, with further grants under application. Additionally, several long term (up to 3 years) grants have been awarded. Short-term strategic planning has continued, and management are continuing to review various restructuring options to ensure that the Charity is able to deliver the service cost effectively. Management have reviewed budgets and forecasts and are confident that the Charity will continue to trade. Based upon this, the Trustees are confident the going concern basis is correct. It is conceivable that a significant downside scenario could occur, and if this were the case this would indicate the existence of a material uncertainty that would cast significant doubt over the Charity's ability to continue as a going concern.

d. Principal risks and uncertainties

The principal risks faced by the Charity are as follows:

- **Operational Risk:** Every effort is being made to secure the financial future of the charity, we continue to explore potential future grant opportunities for core funding to sit alongside TNL grant, however, without match funding to cover our annual core running costs the charity will be at risk operationally.
- **Reputational Risk** It is important to our reputation that the charity can manage demand from service users as effectively as possible and keep waiting lists to a minimum. We plan to review our service delivery strategy to ensure that we can increase our capacity without any significant impact on our costs.
- **Financial Risk:** Whilst core funding has been received from the National Lottery for a period of 3 years, we must continue to identify other match funding opportunities and grow our local fundraising income streams in order to cover as much a percentage of our core costs as possible. We intend to restructure within the next financial year to reduce our staffing costs and we are constantly reviewing our supplier agreements to make sure that we are getting value for money and identifying savings where possible.
- **Strategic Risk:** The skills mix within the trustee board is regularly reviewed and the onboarding of 3 new trustees within this reporting period has enhanced the breadth of expertise leading the charity. The new trustees bring significant experience from backgrounds in financial services, business, marketing, and educational leadership and safeguarding at a senior level. These appointments have complimented the existing expertise on the board where the charity already have expert representation from backgrounds in: clinical, educational, legal services, project management, risk assessment and fundraising.
- **Compliance Risk:** All reporting throughout this period was on time. Accounting continues to be monitored to ensure timely auditing and reporting to the charities commission. Policies continue to be reviewed to ensure they remain fit for purpose. All trustee's, staff and volunteers are subject to DBS checks, with safeguarding training undertaken by all those directly involved with children, young people and their families.

The Trustees have a risk management strategy which comprises:

- Full review of the day-to-day running of charity by the Director of Operations.
- Business strategy and plan for the next 3 years to be reviewed, written, and agreed by Board of Trustees.
- Emergency planning to respond to the ongoing sustainability risks to the Charity

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

e. Funding and raising public awareness

Alongside individuals, businesses and groups that raise funds throughout the year for Jeremiah's Journey, the Charity independently arranges regular events throughout the year. During the reporting period these included: collaborations with Plymouth City Council at Flavour Fest, a Xmas Fayre, Jeremiah Bear's Day out and the Plymouth Half Marathon.

- For all events, the use of social media was the main medium used to advertise and increase awareness and funds.
- Website updates were completed to increase awareness of what the Charity provides making it easier to navigate to donate, fundraise and make contact to gain support.
- Strong links continue to be built with local businesses to support their Corporate Social Responsibility programmes. This has helped to bring in funds from internal fundraising events where we share the publicity on social media platforms, creating further awareness about the Charity's work. Jeremiah's Journey has also continued its membership of the Plymouth and Devon Chamber of Commerce which has been a key means of raising the profile of the charity.

Significant Activities (Fundraising)

- Not all previously postponed events from the previous reporting year were able to be revived, due to the lack of support from the public meaning they were not financially viable. 'Mudstock' and 2 golf days were cancelled without any financial penalty to the charity.
- The 'Keyham shootings' resulted in an extremely generous injection of public support via donations, but this was a one off and as a result of a significant tragedy.
- Strategic review and new fundraising plan implemented.

Areas of Focus for next year

- Identify and apply for future funding via grants and foundations: prospects include Leather sellers, Garfield Weston, UK Youth, Children in Need. Seek longer term support over 2-3 years to help us plan and sustain core services.
- Collaboration will be essential between the clinical and operational teams to identify and pursue services/grants from the statutory sector.
- To review the 'Follow the Bear' campaign
- To creatively explore events that are 'light touch' for the charity but present us with a good RIO.
- Sustainability of the charity through the development of our income generation streams to include: local fundraising, grants and trusts, in-memory, corporate giving, legacy marketing, regular contact strategy with supporters
- Introduction of a fit for purpose CRM system
- Relocation of the Charity's operational base with the aim of increasing visibility and accessibility

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Jeremiah's Journey is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

c. Organisational structure and decision-making policies

The Board of Trustees meet on a quarterly basis. The Board establishes an overall framework for the governance of the Charity. In addition, the Board may from time to time establish Working Groups to perform specific tasks over a limited timescale.

Finance and Resources are presented quarterly at Board meetings with Trustees responsible for monitoring, evaluating and reviewing policy and performance in relation to financial management, compliance with reporting and regulatory requirements.

The following decisions are the responsibility of the Board of Trustees:

- To consider any proposals for changes to the status or constitution of the Charity and its committee structure.
- To appoint or remove the Chair and/or Vice Chair
- To approve the Annual Development Plan and Budget.

The Trustees are responsible for:

- Setting general policy
- Adopting an annual plan and budget
- Approving the statutory accounts
- Monitoring the status and outcomes of the Charity by the use of budgets and other data
- Making major decisions about the direction of the Charity, capital expenditure and staff appointments.

Areas of Focus for Next Year

- The Board of Trustees will work with the new Director of Operations to set targets and prioritise areas for development of a new 3–5-year strategic plan
- Cost savings and financial sustainability
- Revisit the charities safeguarding policy to ensure it is as comprehensive as possible
- Review staff contracts and staff handbook
- Recruitment of new trustees as vacancies arise to consider the gaps on the board from a strategic perspective. NB: ex-service user, local statutory service or local authority experience

d. Key Management Personnel

In the first half of the reporting period the Trustees had devolved responsibility for the day-to-day management of the Charity to the Operations Manager and the Clinical Lead, including responsibility for implementing the policies laid down by the Trustees and reporting back to them on performance. In the final 3 months of the reporting period the Charity employed a new Director of Operations who took responsibility for the entire day to day running of the charity, including overall management of the clinical team.

e. Related party relationships

None of the Trustees receive remuneration or other benefit from their work with the Charity as Trustees. Trustees working in a daily operational role outside of the scope of an ordinary trustee's responsibility receive payments as authorised which are recorded in meeting minutes by the Chair of Board of Trustees/Trustee Board members.

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Mrs Helen Taylor
(Chair of Trustees)

Date: 03.02.2023



**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JEREMIAH'S JOURNEY ('the Company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 30 June 2022.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the company (and 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 the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed:

Pamela Tuckett FCA DChA

BISHOP FLEMING LLP

Chartered Accountants

Salt Quay House

4 North East Quay

Sutton Harbour

Plymouth

PL4 0BN

Dated: 22 February 2023

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
INCOME FROM:					
Donations and legacies	4	108,397	110,696	219,093	224,842
Other trading activities	5	47,310	-	47,310	20,885
TOTAL INCOME		155,707	110,696	266,403	245,727
EXPENDITURE ON:					
Raising funds	6	4,699	-	4,699	1,022
Charitable activities	7	171,333	111,635	282,968	255,248
TOTAL EXPENDITURE		176,032	111,635	287,667	256,270
NET MOVEMENT IN FUNDS		(20,325)	(939)	(21,264)	(10,543)
RECONCILIATION OF FUNDS:					
Total funds brought forward		111,434	2,577	114,011	124,554
Net movement in funds		(20,325)	(939)	(21,264)	(10,543)
TOTAL FUNDS CARRIED FORWARD		91,109	1,638	92,747	114,011

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 to 25 form part of these financial statements.

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:07517748**

**BALANCE SHEET
AS AT 30 JUNE 2022**

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible assets	11	4,856	5,832
CURRENT ASSETS			
Debtors	12	819	5,523
Cash at bank and in hand		98,633	111,356
		99,452	116,879
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	13	(11,561)	(8,700)
NET CURRENT ASSETS		87,891	108,179
TOTAL NET ASSETS		92,747	114,011
CHARITY FUNDS			
Restricted funds	14	1,638	2,577
Unrestricted funds	14	91,109	111,434
TOTAL FUNDS		92,747	114,011

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Mrs Helen Taylor
(Chair of Trustees)

Date: 03.02.2023



The notes on pages 14 to 25 form part of these financial statements.

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

1. GENERAL INFORMATION

The Company is a company limited by guarantee. The Members of the Company are the Trustees named on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £10 per Member of the Company.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Jeremiah's Journey meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 GOING CONCERN

The accounts have been prepared on the going concern basis. Since the COVID-19 pandemic there has been a significant reduction in income from fundraising events and activities. Online fundraising has seen an increase in income in comparison with previous years and now is comparable to previous face-to-face fundraising activities.

The Charity has maintained relationships with stakeholders during this time to plan for future physical events. The Charity has also been able to access grants to assist during this time. Post year end, grants totalling £143k have been received, with further grants under application. Additionally, several long term (up to 3 years) grants have been awarded. Short-term strategic planning has continued, and management are continuing to review various restructuring options to ensure that the Charity is able to deliver the service cost effectively.

Management have reviewed budgets and forecasts and are confident that the Charity will continue to trade. Based upon this, the Trustees are confident the going concern basis is correct.

2.3 INCOME

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2. ACCOUNTING POLICIES (continued)

2.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £1 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis or straight line basis.

Depreciation is provided on the following bases:

Fixtures and fittings	- 25% reducing balance
Office equipment	- 25% reducing balance or 33% straight line

2.6 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. ACCOUNTING POLICIES (continued)

2.8 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.9 FINANCIAL INSTRUMENTS

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 PENSIONS

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.11 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Estimates and judgements 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.

Critical accounting estimates and assumptions:

The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. Whilst there is a level of assumption in these judgements, the Trustees feel these are unlikely to have a significant affect on, or cause material error to the amounts recognised in the financial statements.

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

4. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	81,887	-	81,887
Grants	26,510	110,696	137,206
TOTAL 2022	<u>108,397</u>	<u>110,696</u>	<u>219,093</u>

Grants includes £9,856 (2021: £85,955) of Coronavirus Job Retention Support income.

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	23,935	-	23,935
Grants	3,319	197,588	200,907
TOTAL 2021	<u>27,254</u>	<u>197,588</u>	<u>224,842</u>

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £
Merchandise	339	339
Events	6,334	6,334
Community events	40,637	40,637
TOTAL 2022	<u>47,310</u>	<u>47,310</u>

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

5. INCOME FROM OTHER TRADING ACTIVITIES (CONTINUED)

Income from fundraising events (CONTINUED)

	Unrestricted funds 2021 £	Total funds 2021 £
Merchandise	190	190
Events	809	809
Community Events	19,886	19,886
TOTAL 2021	<u>20,885</u>	<u>20,885</u>

6. EXPENDITURE ON RAISING FUNDS

	Unrestricted funds 2022 £	Total funds 2022 £
Events	3,835	3,835
Equipment	864	864
TOTAL 2022	<u>4,699</u>	<u>4,699</u>

	Unrestricted funds 2021 £	Total funds 2021 £
Events	674	674
Equipment	348	348
TOTAL 2021	<u>1,022</u>	<u>1,022</u>

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Charity	218,747	64,221	282,968
	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Charity	205,185	50,063	255,248

ANALYSIS OF SUPPORT COSTS

	Total funds 2022 £	Total funds 2021 £
Depreciation	1,491	1,944
Office expenses	3,683	3,113
Printing, posting and stationary	1,032	725
Travel and subsistence	577	18
Subscriptions and donations	312	312
Sundry and other costs	583	1,134
Advertising and promotion	3,113	1,166
Legal and professional costs	2,733	2,834
Bank charges	20	18
Accountancy fees	3,400	3,460
Consultancy	47,277	35,339
	64,221	50,063

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

8. INDEPENDENT EXAMINER'S REMUNERATION

	2022	2021
	£	£
Fees payable (including VAT) to the company's independent examiner for the independent examination of the company's annual accounts	3,500	3,250

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	175,069	167,538
Social security costs	15,448	14,883
Contribution to defined contribution pension schemes	3,705	4,079
	194,222	186,500

The average number of persons employed by the company during the year was as follows:

	2022	2021
	No.	No.
Charitable activities	4	4
Fundraising and marketing	4	4
	8	8

No employee received remuneration amounting to more than £60,000 in either year.

All Trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the Charity are considered to be key management personnel. Total remuneration in respect of these individuals (including employers' national insurance and employers' pension contributions) is £70,280 (2021: £60,800). Trustees are not remunerated for their role as Trustees.

10. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 30 June 2022, expenses totalling £NIL were reimbursed or paid directly to 0 Trustees (2021 - £NIL to 0 Trustees).

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Office equipment £	Total £
COST			
At 1 July 2021	12,272	28,567	40,839
Additions	-	515	515
At 30 June 2022	<u>12,272</u>	<u>29,082</u>	<u>41,354</u>
DEPRECIATION			
At 1 July 2021	11,303	23,704	35,007
Charge for the year	243	1,248	1,491
At 30 June 2022	<u>11,546</u>	<u>24,952</u>	<u>36,498</u>
NET BOOK VALUE			
At 30 June 2022	<u>726</u>	<u>4,130</u>	<u>4,856</u>
At 30 June 2021	<u>969</u>	<u>4,863</u>	<u>5,832</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	819	-
Prepayments and accrued income	-	5,523
	<u>819</u>	<u>5,523</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	131	2,954
Other taxation and social security	6,810	2,596
Other creditors	1,370	-
Accruals and deferred income	3,250	3,150
	<u>11,561</u>	<u>8,700</u>

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

14. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2022 £
DESIGNATED FUNDS					
Fixed Assets	5,832	-	(1,491)	515	4,856
GENERAL FUNDS					
General Funds	105,602	155,707	(174,541)	(515)	86,253
TOTAL UNRESTRICTED FUNDS	111,434	155,707	(176,032)	-	91,109
RESTRICTED FUNDS					
Coronavirus Job Retention Scheme Grant	-	9,856	(9,856)	-	-
National Lottery Community Fund	935	62,759	(63,694)	-	-
Other	1,642	-	(1,642)	-	-
Victim Support Grant	-	29,046	(29,046)	-	-
Plymouth City Council	-	4,400	(4,400)	-	-
Womble Bond Dickinson	-	2,322	(2,322)	-	-
Devon Community Grant	-	2,313	(675)	-	1,638
	2,577	110,696	(111,635)	-	1,638
TOTAL OF FUNDS	114,011	266,403	(287,667)	-	92,747

Restricted Funds

The Coronavirus Job Retention Scheme fund is a temporary initiative that allows employers to access financial support to pay part of their employees' wages. The government introduced the initiative to enable employers to retain employees who they may otherwise have been forced to lay off during the Covid-19 pandemic.

Other funds represents donations given to cover training costs and the purchase of educational material.

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

14. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 July 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2021 £
DESIGNATED FUNDS					
Fixed Assets	7,776	-	(1,944)	-	5,832
GENERAL FUNDS					
General Funds	104,631	48,139	(47,249)	81	105,602
TOTAL UNRESTRICTED FUNDS	112,407	48,139	(49,193)	81	111,434
RESTRICTED FUNDS					
Coronavirus Job Retention Scheme Grant	10,650	85,955	(96,605)	-	-
National Lottery Community Fund	-	70,000	(69,065)	-	935
CAF Resilience Fund	-	38,983	(38,983)	-	-
Other	1,497	2,650	(2,424)	(81)	1,642
	12,147	197,588	(207,077)	(81)	2,577
TOTAL OF FUNDS	124,554	245,727	(256,270)	-	114,011

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

15. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2022 £
Designated funds	5,832	-	(1,491)	515	4,856
General funds	105,602	155,707	(174,541)	(515)	86,253
Restricted funds	2,577	110,696	(111,635)	-	1,638
	<u>114,011</u>	<u>266,403</u>	<u>(287,667)</u>	<u>-</u>	<u>92,747</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 July 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2021 £
Designated funds	7,776	-	(1,944)	-	5,832
General funds	104,631	48,139	(47,249)	81	105,602
Restricted funds	12,147	197,588	(207,077)	(81)	2,577
	<u>124,554</u>	<u>245,727</u>	<u>(256,270)</u>	<u>-</u>	<u>114,011</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	4,856	-	4,856
Current assets	97,814	1,638	99,452
Creditors due within one year	(11,561)	-	(11,561)
TOTAL	<u>91,109</u>	<u>1,638</u>	<u>92,747</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	5,832	-	5,832
Current assets	114,302	2,577	116,879
Creditors due within one year	(8,700)	-	(8,700)
TOTAL	111,434	2,577	114,011

17. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £4,079 (2021: £4,079). Contributions totalling £1,370 (2021: £Nil) were payable to the fund at the balance sheet date and are included in creditors.

18. RELATED PARTY TRANSACTIONS

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 30 June 2022.

19. CONTROLLING PARTY

The Charity has been under the control of the Trustees throughout the current and prior years.

JEREMIAH'S JOURNEY

England & Wales - Charity number 1144431

Accounts

JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

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**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2021**

Trustees

Mrs Helen Taylor, Chair
Mr Ian Gordon
Dr Jacqueline Stedmon
Mr Eric Cowsill
Mr Benjamin Shearn (resigned 1 July 2021)
Mr David Reynolds (resigned 1 July 2021)
Dr Paul Jarvis (appointed 3 March 2020)
Mr Alan Pearson (appointed 28 October 2021)
Mrs Tara-Jane Physick (appointed 28 October 2021)
Mrs Joanne Hayward (appointed 4 November 2021)
Dr Stephen Minton (appointed 11 November 2021)

**Company registered
number** 07517748

**Charity registered
number** 1144431

Registered office

Unit 10
HQ Business Centre
237 Union Street
Stonehouse
Plymouth
PL1 3HQ

Accountants

Bishop Fleming LLP
Chartered Accountants
Salt Quay House
4 North East Quay
Sutton Harbour
Plymouth
PL4 0BN

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**CHAIR'S STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021**

The chair presents her statement for the year.

The impact of the COVID-19 pandemic continued to have a significant impact on the financial position of the Charity during the accounting period 1st July 2020 to 30th June 2021. Despite this, Jeremiah's Journey has maintained core services and continued to offer bereavement support and advice throughout.

The furlough scheme and emergency funding enabled the Charity to meet its core objective to provide bereavement support for children, young people and their families. Despite this external support, the Charity was forced to spend most of its reserves to retain staff and maintain a clinical service. The fundraising team remained on furlough for the majority of the reporting period, returning to work for one day a week from July 2020. All regular fundraising events and activities had to be suspended leaving the Charity without a major revenue stream. The flexibility of the furlough scheme has allowed the clinical team to work the hours needed to meet demand for the service throughout the reporting period. The restrictions associated with the COVID-19 pandemic and various periods of lockdown meant that this work had to be delivered online.

The Charity has retained the services of Competitive Solutions Ltd to research and prepare funding bids to mitigate the significant loss of income from regular community fundraising events and initiatives. Successful bids for emergency funding from the National Lottery and CAF ensured the Charity was able to stay solvent throughout the reporting period. However, by the end of June 2020, the financial position of the Charity was a major cause for concern compelling the Board of Trustees to plan for both a restructure of staffing levels to reduce outgoings and the potential closure of Jeremiah's Journey at the beginning of 2022. Fortunately, the Board has not had to implement these emergency plans due to a significant rise in revenue at the start of the 2021/22 reporting period.

Quarterly board meetings continued to take place throughout the reporting period and were supplemented by further emergency meetings to respond to the financial challenges of lockdowns and COVID-19 restrictions. Two long-standing Trustees resigned their positions on the Board leading to a recruitment drive in July 2021. Four new Trustees have since been appointed bringing a diverse range of skills and experience to the current Board which now stands at nine members.

Mrs Helen Taylor
(Chair of Trustees)
Date:

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

The Trustees present their annual report together with the financial statements of the Charity for the 1 July 2020 to 30 June 2021. The Annual Report serves the purposes of both a Trustees' report and a Directors' report under Company law. The Trustees confirm that the Annual Report and financial statements of the Charitable Company comply with the current statutory requirements, the requirements of the Charitable Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large Companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

The Charity's stated objects are:

- To provide emotional, psychological and culturally appropriate support for children, young people and their families experiencing the death or anticipated death of a relative or 'significant other'.
- To develop and disseminate good practice and theoretical knowledge around childhood bereavement.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies and main activities for achieving objectives

The Charity implements the following strategies to achieve their objectives:

Bereavement Support Details

- The Jeremiah's Friends Group works with children, young people and their families who have experienced traumatic bereavement and or who have experienced trauma which is getting in the way of their grief. The focus and content of this group has changed to incorporate trauma focused therapeutic tools and the group has been extended to run over 9 weeks. The group programme runs three times a year during the school term. Due to COVID-19 constraints, these groups were delivered online throughout the reporting period. The clinical team adapted the programme to meet the challenge of online support with resources being delivered to families in advance of each session. Using a combination of whole group and family breakout sessions, and with due regard to safeguarding procedures, these programmes required the involvement of all members of the clinical team supported by only the most experienced volunteers.
- One to one support is provided for more complex cases.
- A story-telling group for pre-school children and their families has been trialled this year.
- The Clinical Advice Line allows individuals and referring agencies to speak directly to a member of the clinical team for advice, support or to make a referral. Provision of this service remains flexible and responsive to fluctuations in demand.
- EMDR groups have started and been offered to parents who are experiencing high levels of trauma. The aim of this group is to reduce parents' trauma in order to help them to feel more able to support their grieving children. The Impact of Events questionnaire is used to measure change in parents' trauma.
- Systems for managing referrals and the collection of data have been reviewed and updated to provide more robust information about the number and nature of referrals as well as providing clear feedback from service users.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021**

OBJECTIVES AND ACTIVITIES (CONTINUED)

c. Volunteers

The group programme relies on the support of volunteers. This year the Charity has continued to recruit, and retain, some very skilled volunteers to support the running of group programmes throughout the reporting period. The Charity is very involved in the community and relies heavily on voluntary support. This year the clinical team has also continued to benefit from the support of a part-time volunteer Assistant Psychologist.

The Trustees are very much appreciative of all our volunteers who offer their time and expertise to support both the clinical and fundraising efforts of the Charity: The Board recognises that it would be hugely challenging to deliver on its core objectives without them.

ACHIEVEMENTS AND PERFORMANCE

a. Main achievements of the company

Delivery of Objects Success Criteria

All group programme participants are requested to complete questionnaires at the start and end of the programme. This requires them to rate their feelings about their bereavement and the impact of their bereavement and looks at how these change over the course of the group. The outcome data has been informed by a national project run by the Childhood Bereavement Network to collate UK evidence about the effectiveness of children's bereavement services. Alongside this, measures of trauma and more qualitative measures included personal goal setting are used to gather family feedback. In addition, participants are asked to provide feedback at the end of each group session to enable the clinical team to review and evaluate the effectiveness of provision.

Significant Activities (Clinical)

- A workplace agreement has been established with the University of Plymouth Clinical Psychology Doctorate Programme with two trainees scheduled to start their placements with the Charity in October 2021.
- Discussions have been held with St Luke's Hospice exploring opportunities for future partnership work around pre and post bereavement work for children, young people and their families.
- The clinical lead is a member of the Trauma Network and a committee member of EMDR South West.

Clinical Activity Data

- Total referrals: 189
- Total calls to advice line: 577
- Number of 1 to 1 support sessions (adolescent/child): 80 (this does not include initial assessments)
- Number of Family Work sessions: 20 (in these cases there are multiple beneficiaries as each session may be with several siblings and at least one parent/carer)
- Number of schools contacting the advice line: 172
- Number of schools receiving direct support: 88
- Volunteer Hours for Jeremiah's Friends group: 445

Areas of Focus for Next Year

- To continue with the development of a greater range of care pathways so that the Charity can tailor the support offered to the particular needs of bereaved children, young people and their families.
- To develop both community support and trauma-specific programmes for those affected by the Keyham shootings in August 2021.
- To finalise service level agreements with Victim Support to provide a response service to Devon and Cornwall Police.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021**

FINANCIAL REVIEW

a. Overview

The Charity is entirely self-funded receiving no additional funds from statutory agencies despite its contribution to the emotional well-being of children, young people and their families and its potential for the prevention of more complex mental health needs in the future.

The stability and growth of the charity was severely impacted by the COVID-19 pandemic. During this period the Government furlough scheme was implemented with a complete shutdown of the charity just before this reporting period followed by part time working during the remainder of 2020/2021. All face-to-face fundraising events were cancelled or postponed during this reporting period, solely relying on donations, online fundraising, and grant funding.

b. Reserves policy

At the end of the reporting period, the Charity had total reserves of £116,134, with restricted reserves of £225 and unrestricted free reserves (excluding fixed assets and designated funds) totalling £105,581. Reserves are needed to bridge the gap between the spending and receipt of income to cover unplanned repairs and other expenditure. The Trustees considered that the ideal level of reserves as of 30/06/2021 would be £115,000. The actual level of free reserves is therefore lower than is needed. In order to increase the level of free reserves, the Charity plans to continue to commission support to develop the charity fundraising team and strategy so that income is generated at an appropriate level. Trustees consider that the ideal level of reserves for the reporting period ending 30/06/22 would be £115,000.

c. Going Concern

During the previous financial year, the Board of Trustees agreed to the release of designated funds to support the Charity during the COVID-19 pandemic. These funds were from a legacy and had provisionally been set aside to be used for the purchase of suitable premises to accommodate all aspects of the Charity's work. These reserves, along with the Job Retention Scheme and grant funding, gave stability to the charity during this reporting period.

Although income has been greatly reduced due to the pandemic and a lack of fundraising events, successful grant applications have boosted finances ensuring the Charity remains viable. Further grant applications and events being planned for the next reporting period will ensure the work of the Charity can be sustained financially throughout the 2021/22 reporting period.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021**

d. Principal risks and uncertainties

The principal risks faced by the Charity are as follows:

Operational Risk

Due to the COVID-19 pandemic, with no external fundraising permitted, reduced working and the government furlough scheme was implemented to ensure the longevity of the charity whilst sourcing grant funding to sustain it financially. Without the furlough scheme and emergency grant funding it is recognised that the Charity would be at risk. Future funding has been identified with TNLF, applied for and confirmation has been received that this will be paid to the Charity in the next financial year.

Reputational Risk

As a result of the work that the clinical team has already undertaken in response to the Keyham shootings, the profile of Jeremiah's Journey within Plymouth and the surrounding areas has increased significantly. In order to maintain its current reputation for high-quality trauma and bereavement support, the Board recognises the need to ensure the clinical team is adequately resourced and supported. Recruitment of further clinical staff has been agreed and will commence from September 2021.

Financial Risk

- The Job Retention Scheme was utilised for the whole of the reporting period to support the Charity
- A significant deficit of funding from events and donations is evident with the COVID-19 pandemic and lockdown having impacted on all events for this reporting period, resulting in no additional income during, what was planned to be, the busiest fundraising year for the Charity.
- A professional bid-writing company with a successful track record, Competitive Solutions, continues to support the charity, and its services were acquired to assist with applications for larger funding bids.
- The Operations Manager successfully obtained several small grants during the early part of the COVID-19 pandemic, mainly from local emergency funding. However, these were small amounts which have not made a significant impact on the financial position and were not enough to enable the charity to continue with clinical programmes in the early months of lockdown.

Strategic Risk

With the resignation of two long-standing Trustees, the Board recognised the importance of recruiting up to five new Trustees with the skills and experience to complement those currently provided. This process was completed in September 2021 and the Board of Trustees is now in an excellent position to manage its strategic overview of the Charity.

Compliance Risk

Due diligence continued throughout this period to ensure that all reporting was on time. Accounting continues to be monitored to ensure timely auditing and reporting to the Charity Commission. Policies continue to be reviewed to ensure they remain fit for purpose. All trustees, staff and volunteers are subject to enhanced DBS checks with safeguarding training undertaken by all those directly involved with children, young people and their families.

The Trustees have a risk management strategy which comprises:

- Full review of the day-to-day running of charity by the Operations Manager and Clinical Lead.
- Business Strategy and Plan for the next 3 years to be reviewed and agreed by Board of Trustees.
- Quarterly review of reports from the clinical and operational leads.
- Emergency planning to respond to the risks to the Charity of the ongoing COVID-19 pandemic.

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021**

e. Funding and raising public awareness

Alongside individuals, businesses and groups that raise funds throughout the year for Jeremiah's Journey, the Charity was forced to cancel further events due to the COVID-19 pandemic and imposed restrictions.

- For all online events, the use of social media was the main medium used to advertise and increase awareness and funds.
- The website was updated to reflect reduced working and to increase awareness of what the Charity provides, making it easier to navigate to donate, fundraise and self-refer if required.
- Strong links have been built with local businesses to support their Corporate Social Responsibility programmes. This has helped to bring in funds from internal fundraising events which we then share on social media platforms, providing publicity and creating further awareness about the Charity's work. Although the income from this was greatly reduced due to the COVID-19 pandemic, the links between our corporate sponsors and those that have chosen Jeremiah's Journey to be their charity of the year have strengthened with a commitment to raise more funds in the next reporting year. Jeremiah's Journey continued to be a member of the Plymouth and Devon Chamber of Commerce which has been a key vehicle for promoting the Charity.
- During the reporting period, small grants and Emergency COVID-19 grants raised £131,667, including significant funding from the Charities Aid Foundation and National Lottery Reaching Communities.
- National Lottery main grant funding for 3 years was applied for and progressed during this reporting period with the outcome due in 2021/2022.

Significant Activities (Fundraising)

- During the reporting period, the online promotion of ideas and awareness of the Charity to raise funds, was implemented to include monthly "25" challenges to celebrate the Charity's 25th year; virtual half marathons when the Plymouth running festival was postponed until Autumn 2021/2022; haircuts; and various other small individual fundraising events.
- The Follow the Bear Campaign encouraged local businesses to become members and support the Charity. A designated website to provide information to members and allow other businesses to sign up with ease continued by utilising Zoom networking and meetings with local businesses
- The annual timetable of large face-to-face events was postponed for the whole of the reporting period due to the pandemic and have been re-booked for the 2021/2022 reporting period. This has had a significant impact on the income of the charity which will continue into the first few months of the next reporting period.

Areas of Focus for next year

- To identify and apply for future funding in collaboration with Competitive Solutions.
- Collaboration between the clinical and operational teams to identify and pursue funding from the statutory sector - Health, Education and Police.
- To continue the promotion of the Follow the Bear campaign and encourage businesses to support for a further year.
- To continue to build links with other charities and organisations to co-host larger fundraising events.
- To increase the volunteer database and empower them to run events on behalf of the Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Jeremiah's Journey is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

c. Organisational structure and decision-making policies

The Board of Trustees normally meets on a quarterly basis. The Board establishes an overall framework for the governance of the Charity. In addition, the Board may from time to time establish Working Groups to perform specific tasks over a limited timescale.

Finance and Resources are presented quarterly at Board meetings with Trustees responsible for monitoring, evaluating and reviewing policy and performance in relation to financial management, compliance with reporting and regulatory requirements.

The following decisions are the responsibility of the Board of Trustees:

- To consider any proposals for changes to the status or constitution of the Charity and its committee structure.
- To appoint or remove the Chair and/or Vice Chair
- To approve the Annual Development Plan and Budget.

The Trustees are responsible for:

- Setting general policy
- Adopting an annual plan and budget
- Approving the statutory accounts
- Monitoring the status and outcomes of the Charity by the use of budgets and other data
- Making major decisions about the direction of the Charity, capital expenditure and staff appointments.

Areas of Focus for Next Year

- Commencement of the new 3-year Business Strategy and Plan to take place in 2021/2022. (The drafting of this document was delayed so that responses to the Keyham shootings could be incorporated and so that new Trustees could be involved in financial planning and target setting.) The existing Board of Trustees will work with the new Trustees to set targets and prioritise areas for development for the next period of the Business Strategy and Plan.
- Development of service level agreements with statutory partners to secure funding for specialist trauma response work.
- To increase partnership working with other charitable organisations.
- To establish an Equalities and Diversity group of Trustees, staff and volunteers to ensure equality of opportunity and provision across all areas of the Charity's work. To provide high-quality training to all Trustees and staff.

d. Key Management Personnel

The Trustees have devolved responsibility for the day-to-day management of the Charity to the Operations Manager and the Clinical Lead including responsibility for implementing the policies laid down by the Trustees and reporting back to them on performance.

e. Related party relationships

None of the Trustees receive remuneration or other benefit from their work with the Charity as Trustees. Trustees working in a daily operational role outside of the scope of an ordinary trustee's responsibility receive payments as authorised which are recorded in meeting minutes by the Chair of Board of Trustees/Trustee Board members.

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Mrs Helen Taylor
(Chair of Trustees)
Date:

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JEREMIAH'S JOURNEY ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 30 June 2021.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the company (and 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 the company's accounts 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.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed:

Dated:

Pamela Tuckett FCA DChA

BISHOP FLEMING LLP
Chartered Accountants
Salt Quay House
4 North East Quay
Sutton Harbour
Plymouth
PL4 0BN

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	As restated Total funds 2020 £
Income from:					
Donations and legacies	4	27,254	197,588	224,842	86,654
Other trading activities	5	20,885	-	20,885	34,903
Investments	6	-	-	-	926
Total income		48,139	197,588	245,727	122,483
Expenditure on:					
Raising funds	7	1,022	-	1,022	8,261
Charitable activities		48,171	207,077	255,248	239,955
Total expenditure		49,193	207,077	256,270	248,216
Net expenditure		(1,054)	(9,489)	(10,543)	(125,733)
Transfers between funds	15	81	(81)	-	-
Net movement in funds		(973)	(9,570)	(10,543)	(125,733)
Reconciliation of funds:					
Total funds brought forward		112,407	12,147	124,554	250,287
Net movement in funds		(973)	(9,570)	(10,543)	(125,733)
Total funds carried forward		111,434	2,577	114,011	124,554

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 27 form part of these financial statements.

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:07517748**

**BALANCE SHEET
AS AT 30 JUNE 2021**

	Note	2021 £	As restated 2020 £
Fixed assets			
Tangible assets	12	5,832	7,776
		<u>5,832</u>	<u>7,776</u>
Current assets			
Debtors	13	5,523	12,378
Cash at bank and in hand		111,356	114,441
		<u>116,879</u>	<u>126,819</u>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	14	(8,700)	(10,041)
		<u>108,179</u>	<u>116,778</u>
Net current assets		<u>108,179</u>	<u>116,778</u>
Total net assets		<u><u>114,011</u></u>	<u><u>124,554</u></u>
Charity funds			
Restricted funds	15	2,577	12,147
Unrestricted funds	15	111,434	112,407
		<u>114,011</u>	<u>124,554</u>
Total funds		<u><u>114,011</u></u>	<u><u>124,554</u></u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Mrs Helen Taylor
(Chair of Trustees)

Date:

The notes on pages 13 to 27 form part of these financial statements.

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

1. GENERAL INFORMATION

The company is a company limited by guarantee. The Members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per Member of the company.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Jeremiah's Journey meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 GOING CONCERN

The accounts have been prepared on the going concern basis. During the current and prior year the COVID-19 pandemic resulted in a significant reduction in income from fundraising events and activities. The shift to online fundraising has seen a significant decrease in income in comparison with previous face-to-face fundraising activities.

The Charity has maintained relationships with stakeholders during this time to plan for future physical events. The Charity has also been able to access COVID-19 grants to assist during this time.

The Government furlough scheme has provided necessary support to the Charity for this financial year and management are continuing to review various restructuring options to ensure that the Charity is able to deliver the service cost effectively.

Since the year end and the tragic events in Keyham Plymouth in August 2021, the charity has received significant funding and also been propelled into the public eye which in turn is generating more donations. Also since the year end, National Lottery Funding has been secured and there is little uncertainty about the future of the charity over the next 12 months.

Management have reviewed budgets and forecasts and are confident that the Charity will continue to trade. Based upon this, the Trustees are confident the going concern basis is correct.

2. ACCOUNTING POLICIES (continued)

2.3 INCOME

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

2. ACCOUNTING POLICIES (continued)

2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION (CONTINUED)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis or straight line basis.

Depreciation is provided on the following bases:

Fixtures and fittings	- 25% reducing balance
Office equipment	- 25% reducing balance or 33% straight line

2.7 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.10 FINANCIAL INSTRUMENTS

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 PENSIONS

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2. ACCOUNTING POLICIES (continued)

2.12 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Estimates and judgements 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.

Critical accounting estimates and assumptions:

The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. Whilst there is a level of assumption in these judgements, the Trustees feel these are unlikely to have a significant effect on, or cause material error to the amounts recognised in the financial statements.

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

4. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	23,935	-	23,935
Grants	3,319	197,588	200,907
TOTAL 2021	<u>27,254</u>	<u>197,588</u>	<u>224,842</u>

Grants includes £85,955 (2020: £34,354) of Coronavirus Job Retention Support income.

	Unrestricted funds 2020 £	As restated Restricted funds 2020 £	As restated Total funds 2020 £
Donations	35,993	-	35,993
Grants	14,809	35,852	50,661
TOTAL 2020 AS RESTATED	<u>50,802</u>	<u>35,852</u>	<u>86,654</u>

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £
Merchandise	190	190
Events	809	809
Community events	19,886	19,886
TOTAL 2021	<u>20,885</u>	<u>20,885</u>

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

5. INCOME FROM OTHER TRADING ACTIVITIES (CONTINUED)

Income from fundraising events (CONTINUED)

	Unrestricted funds 2020 £	Total funds 2020 £
Merchandise	2,883	2,883
Events	8,648	8,648
Community Events	23,372	23,372
	<u>34,903</u>	<u>34,903</u>
TOTAL 2020	<u><u>34,903</u></u>	<u><u>34,903</u></u>

6. INVESTMENT INCOME

	Total funds 2021 £
Bank interest	-
	<u><u>-</u></u>

	Unrestricted funds 2020 £	Total funds 2020 £
Bank Interest	926	926
	<u>926</u>	<u>926</u>
	<u><u>926</u></u>	<u><u>926</u></u>

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

7. EXPENDITURE ON RAISING FUNDS

	Unrestricted funds 2021 £	Total funds 2021 £
Events	674	674
Equipment	348	348
TOTAL 2021	<u>1,022</u>	<u>1,022</u>
	Unrestricted funds 2020 £	Total funds 2020 £
Events	6,091	6,091
Equipment	2,170	2,170
TOTAL 2020	<u>8,261</u>	<u>8,261</u>

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Charity	205,185	50,063	255,248
	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Charity	211,355	28,600	239,955

ANALYSIS OF SUPPORT COSTS

	Total funds 2021 £	Total funds 2020 £
Depreciation	1,944	2,552
Office Expenses	3,113	2,082
Printing, posting and stationary	725	1,268
Travel and subsistence	18	78
Subscriptions and donations	312	312
Sundry and other costs	1,134	862
Cleaning	-	187
Advertising and promotion	1,166	1,170
Legal and professional costs	2,834	3,439
Bank charges	18	112
Accountancy fees	3,460	4,892
Consultancy	35,339	11,646
	50,063	28,600

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

9. INDEPENDENT EXAMINER'S REMUNERATION

	2021	2020
	£	£
Fees payable (including VAT) to the company's independent examiner for the independent examination of the company's annual accounts	3,150	2,750

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	167,538	174,713
Social security costs	14,883	15,414
Contribution to defined contribution pension schemes	4,079	3,386
	186,500	193,513

The average number of persons employed by the company during the year was as follows:

	2021	2020
	No.	No.
Charitable activities	4	4
Fundraising and marketing	4	4
	8	8

No employee received remuneration amounting to more than £60,000 in either year.

All Trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the Charity are considered to be key management personnel. Total remuneration in respect of these individuals (including employers' national insurance and employers' pension contributions) is £60,800 (2020: £63,283). Trustees are not remunerated for their role as Trustees.

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

11. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 30 June 2021, expenses totalling £NIL were reimbursed or paid directly to Trustees (2020 - £32 to one Trustee).

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Office equipment £	Total £
COST			
At 1 July 2020	12,272	28,567	40,839
At 30 June 2021	<u>12,272</u>	<u>28,567</u>	<u>40,839</u>
DEPRECIATION			
At 1 July 2020	10,980	22,083	33,063
Charge for the year	323	1,621	1,944
At 30 June 2021	<u>11,303</u>	<u>23,704</u>	<u>35,007</u>
NET BOOK VALUE			
At 30 June 2021	<u>969</u>	<u>4,863</u>	<u>5,832</u>
At 30 June 2020	<u>1,292</u>	<u>6,484</u>	<u>7,776</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments and accrued income	<u>5,523</u>	<u>12,378</u>

**JEREMIAH'S JOURNEY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	2,954	3,911
Other taxation and social security	2,596	2,620
Other creditors	-	760
Accruals and deferred income	3,150	2,750
	<hr/> 8,700 <hr/>	<hr/> 10,041 <hr/>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 July 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2021 £
DESIGNATED FUNDS					
Fixed Assets	7,776	-	(1,944)	-	5,832
GENERAL FUNDS					
General Funds	104,631	48,139	(47,249)	81	105,602
TOTAL UNRESTRICTED FUNDS	112,407	48,139	(49,193)	81	111,434
RESTRICTED FUNDS					
Coronavirus Job Retention Scheme Grant	10,650	85,955	(96,605)	-	-
National Lottery Community Fund	-	70,000	(69,065)	-	935
CAF Resilience Fund	-	38,983	(38,983)	-	-
Other	1,497	2,650	(2,424)	(81)	1,642
	12,147	197,588	(207,077)	(81)	2,577
TOTAL OF FUNDS	124,554	245,727	(256,270)	-	114,011

Restricted Funds

The Coronavirus Job Retention Scheme fund is a temporary initiative that allows employers to access financial support to pay part of their employees' wages. The government introduced the initiative to enable employers to retain employees who they may otherwise have been forced to lay off during the Covid-19 pandemic.

Other funds represents donations given to cover training costs and the purchase of educational material.

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**NOTES TO THE FINANCIAL STATEMENTS
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15. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 July 2019 £	As restated Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2020 £
DESIGNATED FUNDS					
Premises	180,358	-	-	(180,358)	-
Fixed Assets	9,929	-	(2,552)	399	7,776
	<u>190,287</u>	<u>-</u>	<u>(2,552)</u>	<u>(179,959)</u>	<u>7,776</u>
GENERAL FUNDS					
General Funds	<u>60,000</u>	<u>86,631</u>	<u>(221,959)</u>	<u>179,959</u>	<u>104,631</u>
TOTAL UNRESTRICTED FUNDS	<u>250,287</u>	<u>86,631</u>	<u>(224,511)</u>	<u>-</u>	<u>112,407</u>
RESTRICTED FUNDS					
Coronavirus Job Retention Scheme Grant	-	34,355	(23,705)	-	10,650
National Lottery Community Fund	-	1,497	-	-	1,497
	<u>-</u>	<u>35,852</u>	<u>(23,705)</u>	<u>-</u>	<u>12,147</u>
TOTAL OF FUNDS	<u>250,287</u>	<u>122,483</u>	<u>(248,216)</u>	<u>-</u>	<u>124,554</u>

**JEREMIAH'S JOURNEY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

16. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 July 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2021 £
Designated funds	7,776	-	(1,944)	-	5,832
General funds	104,631	48,139	(47,249)	81	105,602
Restricted funds	12,147	197,588	(207,077)	(81)	2,577
	<u>124,554</u>	<u>245,727</u>	<u>(256,270)</u>	<u>-</u>	<u>114,011</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 July 2019 £	As restated Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2020 £
Designated funds	190,287	-	(2,552)	(179,959)	7,776
General funds	60,000	86,631	(221,959)	179,959	104,631
Restricted funds	-	35,852	(23,705)	-	12,147
	<u>250,287</u>	<u>122,483</u>	<u>(248,216)</u>	<u>-</u>	<u>124,554</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	5,832	-	5,832
Current assets	114,302	2,577	116,879
Creditors due within one year	(8,700)	-	(8,700)
TOTAL	<u>111,434</u>	<u>2,577</u>	<u>114,011</u>

**JEREMIAH'S JOURNEY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	7,776	-	7,776
Current assets	114,672	12,147	126,819
Creditors due within one year	(10,041)	-	(10,041)
TOTAL	112,407	12,147	124,554

18. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £4,079 (2020: £3,386). Contributions totalling £Nil (2020: £760) were payable to the fund at the balance sheet date and are included in creditors.

19. RELATED PARTY TRANSACTIONS

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 30 June 2021.

20. CONTROLLING PARTY

The Charity has been under the control of the Trustees throughout the current and prior years.