

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)

CONTENTS

	Page
Reference and Administrative Details of the Company, its Trustees and Advisers	1
Chairman's Statement	2
Trustees' Report	3 - 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 - 27

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:

**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.

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.

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

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	As restated Total funds 2020 £
	Note				
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>114,011</u>	<u>124,554</u>
Total net assets		<u>114,011</u>	<u>124,554</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>114,011</u>	<u>124,554</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.

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

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.

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

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	27,254	197,588	224,842

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	50,802	35,852	86,654

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	20,885	20,885

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
TOTAL 2020	34,903	34,903

6. INVESTMENT INCOME

	Total funds 2021 £
Bank interest	-

	Unrestricted funds 2020 £	Total funds 2020 £
Bank Interest	926	926

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	1,022	1,022
	Unrestricted funds 2020 £	Total funds 2020 £
Events	6,091	6,091
Equipment	2,170	2,170
TOTAL 2020	8,261	8,261

**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

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 No.	2020 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.

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	12,272	28,567	40,839
DEPRECIATION			
At 1 July 2020	10,980	22,083	33,063
Charge for the year	323	1,621	1,944
At 30 June 2021	11,303	23,704	35,007
NET BOOK VALUE			
At 30 June 2021	969	4,863	5,832
At 30 June 2020	1,292	6,484	7,776

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments and accrued income	5,523	12,378

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/>	<hr/>
	8,700	10,041
	<hr/>	<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.

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

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
(A COMPANY LIMITED BY GUARANTEE)

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>

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.