

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)

CONTENTS

	Page
Reference and administrative details of the company, its Trustees and advisers	1
Chair's statement	2 - 3
Trustees' report	4 - 10
Independent examiner's report	11
Statement of financial activities	12
Balance sheet	13
Notes to the financial statements	14 - 25

**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 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 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



**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.

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

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>	<i>48</i>	<i>39</i>

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.

**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
CURRENT LIABILITIES		99,452	116,879
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.

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.

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

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.

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

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	108,397	110,696	219,093

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	27,254	197,588	224,842

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	47,310	47,310

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	20,885	20,885

6. EXPENDITURE ON RAISING FUNDS

	Unrestricted funds 2022 £	Total funds 2022 £
Events	3,835	3,835
Equipment	864	864
TOTAL 2022	4,699	4,699

	Unrestricted funds 2021 £	Total funds 2021 £
Events	674	674
Equipment	348	348
TOTAL 2021	1,022	1,022

**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

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 No.	2021 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	12,272	29,082	41,354
DEPRECIATION			
At 1 July 2021	11,303	23,704	35,007
Charge for the year	243	1,248	1,491
At 30 June 2022	11,546	24,952	36,498
NET BOOK VALUE			
At 30 June 2022	726	4,130	4,856
At 30 June 2021	969	4,863	5,832

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	819	-
Prepayments and accrued income	-	5,523

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
	11,561	8,700

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.

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

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.