

**JEREMIAH'S JOURNEY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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

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

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

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

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

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The chair presents her statement for the year.

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

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

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

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

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

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

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

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

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

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

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

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

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



Mrs Helen Taylor  
(Chair of Trustees)

Date: 01.03.24

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

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

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

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

**OBJECTIVES AND ACTIVITIES**

**a. Policies and objectives**

The Charity's stated objects are:

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

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

**b. Strategies and main activities for achieving objectives**

The Charity implements the following strategies to achieve their objectives:

*Bereavement Services:*

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

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

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**OBJECTIVES AND ACTIVITIES (CONTINUED)**

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

**c. Volunteers**

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

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

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

**ACHIEVEMENTS AND PERFORMANCE**

**a. Main achievements of the Charity**

*General Operations:*

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

*Key Areas of Focus for Next Year:*

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

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

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**ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

**b. Achievements and performance**

*Significant Activities (Bereavement Services):*

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

*Delivery of Objects Success Criteria:*

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

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

*Headline Outcomes:*

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

*Bereavement Services Data:*

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

**FINANCIAL REVIEW**

**a. Overview**

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

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

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**b. Reserves policy**

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

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

**c. Going Concern**

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

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

**d. Principal risks and uncertainties**

The principal risks faced by the Charity are as follows:

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



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

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

The Trustees have a risk management strategy which comprises:

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

**e. Funding and raising public awareness**

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

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

**Significant Activities (Fundraising)**

*Areas of focus for next year:*

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

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

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**a. Constitution**

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

**b. Methods of appointment or election of Trustees**

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

**c. Organisational structure and decision-making policies**

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

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

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

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

The Trustees are responsible for:

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

*Areas of Focus for Next Year:*

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

**d. Key Management Personnel**

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

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

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

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**STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)**

**e. Related party relationships**

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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


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

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

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

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

**Mrs Helen Taylor**  
(Chair of Trustees)  
Date:

  
01.03.24 JT

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

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

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

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

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**INDEPENDENT EXAMINER'S STATEMENT**

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

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

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

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

Signed:

  
Pamela Tuckett FCA DChA

Dated: 13/03/2024

**BISHOP FLEMING LLP**

Chartered Accountants

Salt Quay House

4 North East Quay

Sutton Harbour

Plymouth

PL4 0BN

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

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

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

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

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

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

**BALANCE SHEET**  
**AS AT 30 JUNE 2023**

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

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

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

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

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

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

Mrs Helen Taylor  
(Chair of Trustees)

*Helen Taylor*

Date: 01.03.24

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

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

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

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**1. GENERAL INFORMATION**

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

**2. ACCOUNTING POLICIES**

**2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

**2.2 GOING CONCERN**

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

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

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

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

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**2. ACCOUNTING POLICIES (continued)**

**2.3 INCOME**

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

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

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

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

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

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

**2.4 EXPENDITURE**

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

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

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

All expenditure is inclusive of irrecoverable VAT.



**NOTES TO THE FINANCIAL STATEMENTS  
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**2. ACCOUNTING POLICIES (continued)**

**2.5 INTEREST RECEIVABLE**

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

**2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION**

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

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

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

Depreciation is provided on the following bases:

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

**2.7 DEBTORS**

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

**2.8 CASH AT BANK AND IN HAND**

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

**2.9 LIABILITIES AND PROVISIONS**

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

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

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

**2.10 FINANCIAL INSTRUMENTS**

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

**2. ACCOUNTING POLICIES (continued)**

**2.11 PENSIONS**

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

**2.12 FUND ACCOUNTING**

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

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

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

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

**3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT**

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

Critical accounting estimates and assumptions:

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

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

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

**4. INCOME FROM DONATIONS AND LEGACIES**

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

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

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

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

**5. INCOME FROM OTHER TRADING ACTIVITIES**

**Income from fundraising events**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Merchandise	2,481	2,481
Events	6,820	6,820
<b>TOTAL 2023</b>	<b>9,301</b>	<b>9,301</b>

**JEREMIAH'S JOURNEY**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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**5. INCOME FROM OTHER TRADING ACTIVITIES (CONTINUED)**

**Income from fundraising events (CONTINUED)**

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

**6. INVESTMENT INCOME**

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank interest	1	1	-

**7. EXPENDITURE ON RAISING FUNDS**

**COSTS OF RAISING VOLUNTARY INCOME**

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

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

**JEREMIAH'S JOURNEY  
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**NOTES TO THE FINANCIAL STATEMENTS  
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**7. EXPENDITURE ON RAISING FUNDS (CONTINUED)**

**8. ANALYSIS OF EXPENDITURE BY ACTIVITIES**

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

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

**ANALYSIS OF SUPPORT COSTS**

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

**JEREMIAH'S JOURNEY**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**9. INDEPENDENT EXAMINER'S REMUNERATION**

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

**10. STAFF COSTS**

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

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

	2023 No.	2022 No.
Charitable activities	5	4
Fundraising and marketing	2	4
	7	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 £65,708 (2022: £70,280). Trustees are not remunerated for their role as Trustees.

**11. TRUSTEES' REMUNERATION AND EXPENSES**

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

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

**JEREMIAH'S JOURNEY**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**12. TANGIBLE FIXED ASSETS**

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

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

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

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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



**JEREMIAH'S JOURNEY  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**15. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

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

**15. STATEMENT OF FUNDS (CONTINUED)**

**Designated Funds**

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

**Restricted Funds**

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

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

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

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

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

**JEREMIAH'S JOURNEY  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**15. STATEMENT OF FUNDS (CONTINUED)**

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2022 £
<b>UNRESTRICTED FUNDS</b>					
<b>DESIGNATED FUNDS</b>					
Fixed Asset Funds	5,832	-	(1,491)	515	4,856
<b>GENERAL FUNDS</b>					
General Funds	105,602	155,707	(174,541)	(515)	86,253
<b>TOTAL UNRESTRICTED FUNDS</b>	<b>111,434</b>	<b>155,707</b>	<b>(176,032)</b>	<b>-</b>	<b>91,109</b>
<b>RESTRICTED FUNDS</b>					
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
<b>TOTAL OF FUNDS</b>	<b>114,011</b>	<b>266,403</b>	<b>(287,667)</b>	<b>-</b>	<b>92,747</b>

**JEREMIAH'S JOURNEY**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**16. SUMMARY OF FUNDS**

**SUMMARY OF FUNDS - CURRENT YEAR**

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

**SUMMARY OF FUNDS - PRIOR YEAR**

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

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

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

**JEREMIAH'S JOURNEY  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

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

**18. PENSION COMMITMENTS**

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

**19. RELATED PARTY TRANSACTIONS**

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

**20. CONTROLLING PARTY**

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