

PHOENIX BEREAVEMENT SUPPORT SERVICES LIMITED

England & Wales · Charity number 1147645

Details

Other names PHOENIX BEREAVEMENT SUPPORT

Status Registered

Legal form Charitable company

Company number [07883124](#)

Registered 2012-06-11

Register [View on the Charity Commission register](#)

Contact

Address The Fred Bulmer Centre
Wall Street
Hereford
HR4 9HP

Phone 01432264555

Email info@phoenixbereavement.org

Website www.phoenixbereavement.org

Activities

Objects: 1. TO RELIEVE THE MENTAL AND PHYSICAL SICKNESS OF PERSONS RESIDENT IN HEREFORDSHIRE SUFFERING FROM BEREAVEMENT OR LOSS BY THE PROVISION OF COUNSELLING AND SUPPORT FOR SUCH PERSONS.2 TO ACT AS A RESOURCE FOR YOUNG PEOPLE UP TO THE AGE OF 25 LIVING IN HEREFORDSHIRE BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF: A)ADVANCING THEM IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS. B) THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTERESTS OF SOCIAL WELFARE DESIGNED TO IMPROVE THEIR CONDITION OF LIFE. 3) TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE SUBJECT OF GRIEF AND BEREAVEMENT STUDIES.

Activities: We support Herefordshire children and young people between the ages of 5 and 21 (25 forvulnerable adults), who experience the death of someone close to them. We enable families,carers,

volunteers and professionals to provide support for bereaved children. We advocate in the best interests of bereaved children, young people and their families.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Other Charitable Purposes
- **Who:** Children/young People

Geography

- **Area of benefit:** HEREFORDSHIRE
- Herefordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£62,511	£56,468	-	-
2024-03-31	£27,513	£44,476	-	-
2023-03-31	£69,417	£56,677	-	-
2022-03-31	£58,047	£60,517	-	-
2021-03-31	£64,827	£42,579	-	-

Trustees

Name	Role	Appointed
LINDA JONES	Chair	2012-05-24
Jessica Faye Bellis		2019-01-18
LEONA PATTERSON		2012-05-24
Lorraine Smith		2018-01-12
Ronnette Angela Thomas		2018-01-12

PHOENIX BEREAVEMENT SUPPORT SERVICES LIMITED

England & Wales - Charity number 1147645

Accounts

PRIVATE AND CONFIDENTIAL

Linda Jones
Phoenix Bereavement Support Services Limited
The Fred Bulmer Centre
Wall Street
Hereford
Herefordshire
HR4 9HP

16 December 2025

Our Ref: PHO001

Dear Linda

2025 Financial Statements

We now have pleasure in enclosing 2025 financial statements for Phoenix Bereavement Support Services Limited for your approval and signature.

The accounts have been prepared from the information that you have provided, but the final responsibility for ensuring that they are a reliable reflection of your affairs rests with you. Can you therefore please check the accounts and related notes carefully to ensure that you are happy with their contents before digitally signing via AdobeSign?

Once you have signed the accounts, we will submit to Companies House on your behalf. Please be aware that the filing deadline for these accounts is **31 December 2025**.

Please contact me should you have any queries on the enclosed accounts.

Yours sincerely

Joanna

Joanna Russell MAAT
enc



Chartered Certified Accountants

Company registration number: 07883124

Charity registration number: 1147645

PHOENIX BEREAVEMENT SUPPORT SERVICES

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Kinder Accountants
Chartered Certified Accountants
Suite 7 Penn House
Broad Street
Hereford
HR4 9AP

Phoenix Bereavement Support Services

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Phoenix Bereavement Support Services

Reference and Administrative Details

Company Number	7883124
Charity Number	1147645
Trustee & Chair	Linda Jones
Trustee & Secretary	Leona Patterson
Trustees	Jessica Bellis Ronnelle Thomas
Registered Office	The Fred Bulmer Centre Wall street, Hereford Herefordshire HR4 9HP
Independent Examiner	Kinder Accountants Chartered Certified Accountants Suite 7 Penn House Broad Street Hereford HR4 9AP

Phoenix Bereavement Support Services

TRUSTEES REPORT

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year from 1 April 2024 to 31 March 2025.

The primary objects of the Charity, as set out in its governing document are:

1. to relieve the mental and physical sickness of persons resident in Herefordshire suffering from bereavement or loss by the provision of counselling and support for such persons.
2. to act as a resource for young people up to the age of 25 living in Herefordshire by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:
 - a) advancing them in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.
 - b) the provision of recreational and leisure time activities provided in the interests of social welfare designed to improve their condition of life.
3. to advance the education of the public in the subject of grief and bereavement studies.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. The trustees regularly review the charity's activities to ensure that all activities are in line with the charitable objects of the organisation.

Vision:

All Herefordshire children and their families who experience the death of someone close to them can access support that increases their resilience, reduces their isolation and brings them hope for the future.

Mission:

We support Herefordshire children and young people between the ages of 5 and 21 (25 for vulnerable adults), who experience the death of someone close to them. We enable families, carers, volunteers and professionals to provide support for bereaved children. We advocate in the best interests of bereaved children, young people and their families.

Outcomes:

Children, young people and families receive support through a variety of therapeutic family, peer group and individual interventions. We work with them to ensure this is tailored to their needs and adapt as necessary. We aim to reduce the isolation of grief through our demonstration of lived experience, and group work strengthens a sense of belonging and widens social networks. Short-term we increase the capacity to cope in bereavement. Building life-skills and confidence supports longer term resilience to reduce the risk of potential negative outcomes of childhood bereavement.

Awareness of grief, bereavement and the needs of bereaved children, young people and families is raised via our presence on social media. Our service is listed in local online community and national bereavement support directories.

Phoenix Bereavement Support Services

TRUSTEES REPORT

We act as a useful resource for information and support to professionals in other fields, and provide school staff training and whole school support following pupil and staff deaths.

Introduction

We are a specialist Herefordshire service for children, young people (aged 5-21) and their families experiencing grief when someone close dies. We are unique in the county in offering our support following deaths in any circumstances or by any cause. 30% of referrals this year related to anticipated deaths, as a result of life-limiting conditions or longer-term illness such as cancer.

The majority of referrals (65%) followed sudden illness or traumatic deaths; road traffic or other accident, drug/alcohol related or suicide.

Referrals

Demand for support has increased from an average 40 pre-pandemic to 81 referrals for 107 children and young people this year.

The highest number of referrals followed the death of a parent (36%) or grandparent (33%), followed by wider family including siblings (22%).

Referrals from education account for nearly half our referrals, demonstrating the impact bereavement can have on engagement in education and behaviours. Almost one third now come from other specialist services, both statutory and third sector; Social care, mental health, family support services, when grief may be complicated by other factors. 40% of our referrals were identified as vulnerable, eg from areas of deprivation (IMD 2019), with additional needs (eg SEND or neurodiversity) or complex grief, prompting an increase in 1:1 support provided.

Service Delivery

We offer advice and guidance to parent/carers and professionals with the aim to improve early interventions around the child; eg supporting parent/carers to explain death to children, understanding how children's grief can differ with age and understanding. 3% referrals received advice and emotional support, but did not continue to receive the full support programme in this year. Initial support, assessment and introduction accounted for 8% of our time.

Our interventions support and encourage adaptation and adjustment to change, with healthy coping strategies, life-skills and self-belief as protective factors against future difficulties. Our service is flexible to needs and ends only when the young people or family feel more secure in their capacity to cope.

Family Support

35% referrals related to children of Primary school age (5-11)

Specialist Practitioners support families as they navigate their grief experience. Family members are supported to communicate effectively, recognising individual responses in order to help each other adjust to loss, develop problem solutions and family coping mechanisms. Children aged 5-11 are supported individually between sessions.

44 families attended these group sessions.

Summer and Christmas socials brought families together and Christmas gifts delivered by Father Christmas were generously donated via Sunshine Radio's Toy Appeal.

Phoenix Bereavement Support Services

TRUSTEES REPORT

Small Group Sessions

40% referrals related to children of Secondary school age (11-16)

Pre-teen and teenagers often look outside the family for support. Our peer group support sessions provided an opportunity to receive trusted information, understand grief and the variety of individual responses. Facilitated discussions explore emotions and introduce healthy coping strategies. 17 young people joined these group sessions.

Youth Groups

Team-working and problem-solving activities provide opportunities to develop life-skills. Social time with fun and laughter, essential to mental health and wellbeing, fights loneliness and builds support networks. Our Youth Groups meet weekly during term-time. Numbers attending increased this year and we expanded provision to two groups meeting the needs of two differing age ranges.

One to one support

17% referrals related to young people aged 16+

Individual support is provided for young people aged 16+ or any with additional needs – Special Educational Needs or Disabilities, neurodiversity, grief complicated by other factors or in response to traumatic deaths. 600 sessions of 1:1 support were delivered.

5% referrals either did not respond to offers of support or declined to engage further following assessment and early interventions. This can be because support is not wanted, or the timing is not right. For others, receiving advice and guidance, emotional support and reassurance, they feel more able to manage their current situation. Some may return later as our support offer is open-ended.

Other Activities

Our Head of Service attended the Bereavement in Education Summit in June, at St Mary's University Twickenham, to contribute to discussion on death and bereavement inclusion in curriculum, policy and training.

Our Practitioners attended Trauma-informed practice sessions this year and the Head of Service attended further training to ensure the organisation as a whole operates as a trauma-informed service.

Funding designated and brought forward enabled us to provide our Youth Group with an adventure weekend at the local outdoor centre, Oaker Wood Leisure, in summer 2024. Activities were chosen to challenge, excite, build skills and cement friendships built on shared experiences.

Governance

Staff and service management

The support interventions are provided by three part-time self-employed specialist Bereavement Practitioners, each highly trained and experienced. They are line managed by the Head of Service. External clinical supervision is provided as a group and to individual members. The team as a whole is managed by the Chair.

Phoenix Bereavement Support Services

TRUSTEES REPORT

Our Ambassadors formed a Youth Council this year helping us to ensure our support meets the needs of young people, their peers, providing ideas for activities. When available they help to deliver our youth group sessions, acting as role models and offering encouragement to engage.

Funding

Please see the accounts for detailed evidence of income and expenditure during this period.

Trusts and Grants

We received a two-year grant from Awards for All in June 2024 towards our work with families, and from The Toy Trust towards our resources for this work. We were successful in our application to the Co-op Local Community Fund 2023-4, voted for by members, and received the bulk of funding in October 2024. Core service costs have been funded this year by local grant-making bodies including the E F Bulmer Trust and Baron Davenport. A capital grant from Screwfix, held in reserves, will enable us to remodel our office and expand our delivery capacity. We also received funding as part of the Government UK Shared Prosperity Fund (UKSPF), aimed at improving health and wellbeing, that enabled us to provide our support to an increased number of referrals.

Fundraising

Community fundraising included a Tractor Run, raising £1300 in memoriam, and we organised a Christmas Concert of local talent including signed performances by our Youth Group. A National Grid delivery team nominated us to receive their safety bonus of £500. A generous major donor paid for the First Aid Training for the delivery team and Ambassadors, and an individual fundraiser raised almost £3000 in sponsorship.

We are grateful to all our funders, grant givers and community based support. Our work provides essential compassionate care to families and individuals struggling to cope at one of the darkest times of their lives. Your support ensures they are not alone as we light their way through to a brighter future.

The annual report was approved by the trustees of the charity on 16 December 2025 and Signed on its behalf by:



.....
Linda Jones
Trustees

Phoenix Bereavement Support Services

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Phoenix Bereavement Support Services for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 16 December 2025 and signed on its behalf by:



.....
Linda Jones
Trustee

Phoenix Bereavement Support Services

Independent examiners report to The Trustees of Phoenix bereavement support services

Registered Charity Number :- 07883124

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 10 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
 - Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S Baker

.....
Sharon Baker FCCA
Chartered Certified Accountants

Suite 7 Penn House
Broad Street
Hereford
HR4 9AP
16 December 2025

Phoenix Bereavement Support Services

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted Funds	Restricted Funds	2025 Total Funds £	2024 Total Funds £
	Note	£	£		
Income and Endowments from:					
Donations and Legacies	3	16,715	44,962	61,677	26,661
Incoming resources from charitable activities	4	341	0	341	542
Investments income	5	492	0	492	311
Total Income		<u>17,549</u>	<u>44,962</u>	<u>62,511</u>	<u>27,513</u>
Expenditure on :					
Raising funds	6	(244)	0	(244)	(180)
Charitable Activities	7	(24,056)	(32,168)	(56,224)	(44,296)
Total Expenditure		<u>(24,300)</u>	<u>(32,168)</u>	<u>(56,468)</u>	<u>(44,476)</u>
Net expenditure		<u>(24,300)</u>	<u>(32,168)</u>	<u>(56,468)</u>	<u>(44,476)</u>
Net movement in funds		(6,751)	12,794	6,042	(16,963)
Reconciliation of funds					
Total Funds brought forward		26,816	11,607	38,422	55,385
Total funds carried forward	14	<u>20,064</u>	<u>24,400</u>	<u>44,464</u>	<u>38,422</u>

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

The funds breakdown for 2025 is shown in note 14.

Phoenix Bereavement Support Services

(Registration number: 07883124)

Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	-	-
Current assets			
Cash at bank and in hand		44,422	38,380
		<u>44,422</u>	<u>38,380</u>
Creditors : amounts falling due within one year	13	<u>(42)</u>	<u>(42)</u>
Net current assets		44,464	38,422
Net assets		<u>44,464</u>	<u>38,422</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		20,064	26,816
Restricted funds		24,400	11,607
	14	<u>44,464</u>	<u>38,422</u>

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 10 to 18 were approved by the trustees, and authorised for issue on 16 December 2025 and signed on their behalf by:



.....
Linda Jones

Trustee

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity Status

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

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

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

Going concern

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

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

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

Grants receivable

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

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2025

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Expenditure

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

Raising funds

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

Charitable activities

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

Support costs

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

Governance costs

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

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2025

Taxation

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

Tangible fixed assets

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

Depreciation and amortisation

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

- Office Equipment - 3 years
- Computer Equipment - 3 years

Cash and cash equivalents

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

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2025

3 Income from donations and legacies

	Unrestricted Funds General £	Restricted Funds £	Total 2025 £	Total 2024 £
Donations and Legacies;				
Donations from individuals	7,615	-	7,615	1,564
Grants, including capital grants;				
Grants from other charities	9,101	44,962	54,062	25,097
Regular giving and capital donations	-	-	-	-
Gifts in kind	-	-	-	-
	16,715	44,962	61,677	26,661

4 Income from other trading activities

	Unrestricted Funds General £	Total 2025 £	Total 2024 £
Events income;			
Other events income	341	341	542
	341	341	542

5 Investment Income

	Unrestricted Funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	492	492	311
	492	492	311

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2025

6 Expenditure on raising funds

a) costs of generating donations and legacies

	Note	Unrestricted Funds General £	Restricted Funds General £	Total 2025 £	Total 2024 £
Donations		244	-	244	180
		<u>244</u>	<u>-</u>	<u>244</u>	<u>180</u>

7 Expenditures on charitable activities

	Note	Unrestricted Funds General £	Restricted Funds General £	Total 2025 £	Total 2024 £
Depreciation, amortisation and other similar costs		-	-	-	237
Allocated support costs		21,847	32,168	54,015	41,888
Governance costs	8	2,209	-	2,209	2,171
		<u>24,056</u>	<u>32,168</u>	<u>56,224</u>	<u>44,296</u>

8 Analysis of governance and support costs

		Unrestricted Funds General £	Restricted Funds General £	Total 2025 £	Total 2024 £
Governance costs					
Independent examiner fees					
Examination of the financial statements		1,296	-	1,296	1,296
Other governance costs		913	-	913	875
		<u>2,209</u>	<u>-</u>	<u>2,209</u>	<u>2,171</u>

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2025

9 Net incoming / Outgoing Resources

Net outgoing resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	237	237

10 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	1,296	1,296

11 Taxation

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

12 Tangible fixed assets

	Office Equipment £	Computer Equipment £	Total £
COST			
At 01 April 2024	1,087	3,649	4,736
Additions During Year			-
Disposals During Year		(1,909)	(1,909)
At 31 March 2024	1,087	1,740	2,827
DEPRECIATION			
At 01 April 2024	1,087	3,649	4,736
Charge for the period			-
Eliminated on disposals		(1,909)	(1,909)
At 31 March 2025	1,087	1,740	2,827
NET BOOK VALUE			
At 01 April 2024	-	-	-
At 31 March 2025	-	-	-

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	-	-
Other taxation and social security	(42)	(42)
Other creditors	-	-
	-	-
	(42)	(42)

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2025

14 Funds

	Balance at 1 April 2024 £	Income resource £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	(26,816)	(17,549)	24,300	(20,064)
Restricted funds	(11,607)	(44,962)	32,168	(24,400)

	Balance at 1 April 2023 £	Income resource £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	(50,246)	(11,056)	34,487	(26,816)
Restricted funds	(5,139)	(16,457)	9,989	(11,607)

15 Analysis of net assets between funds

16 Analysis of net funds

	At 01 April 2024 £	Cash flow £	As 31 March 2025 £
Cash as bank and in hand	38,380	6,042	44,422
Net debt	38,380	6,042	44,422

PHOENIX BEREAVEMENT SUPPORT SERVICES LIMITED

England & Wales - Charity number 1147645

Accounts

PRIVATE AND CONFIDENTIAL

Linda Jones
Phoenix Bereavement Support Services Limited
The Fred Bulmer Centre Wall Street
Hereford
Herefordshire
HR4 9HP

20 December 2024

Our Ref: PHO001

Dear Linda

2024 Financial Statements

Following our recent correspondence I now have pleasure in enclosing 2024 financial statements for Phoenix Bereavement Support Services Limited for your approval and signature.

The accounts have been prepared from the information that you have provided, but the final responsibility for ensuring that they are a reliable reflection of your affairs rests with you. Can you therefore please check the accounts and related notes carefully to ensure that you are happy with their contents before digitally signing via AdobeSign?

Once you have signed the accounts, we will submit online to Companies House and HMRC on your behalf. Please be aware that the filing deadline for these accounts is **31 December 2024**.

Please contact me should you have any queries on the enclosed accounts.

Yours sincerely

Joanna

Joanna Russell MAAT
enc



Chartered Certified Accountants

Company registration number: 07883124

Charity registration number: 1147645

PHOENIX BEREAVEMENT SUPPORT SERVICES

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Kinder Accountants
Chartered Certified Accountants
Suite 7 Penn House
Broad Street
Hereford
HR4 9AP

Phoenix Bereavement Support Services

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Statement of Financial Activities	10
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Phoenix Bereavement Support Services

Reference and Administrative Details

Company Number	7883124
Charity Number	1147645
Trustee & Chair	Linda Jones
Trustee & Secretary	Leona Patterson
Trustees	Jessica Bellis Lorraine Smith Ronnelle Thomas
Registered Office	The Fred Bulmer Centre Wall street, Hereford Herefordshire HR4 9HP
Independent Examiner	Kinder Accountants Chartered Certified Accountants Suite 7 Penn House Broad Street Hereford HR4 9AP

Phoenix Bereavement Support Services

TRUSTEES REPORT

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year from 1 April 2023 to 31 March 2024.

The primary objects of the Charity, as set out in its governing document are:

1. to relieve the mental and physical sickness of persons resident in Herefordshire suffering from bereavement or loss by the provision of counselling and support for such persons.
2. to act as a resource for young people up to the age of 25 living in Herefordshire by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:
 - a) advancing them in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.
 - b) the provision of recreational and leisure time activities provided in the interests of social welfare designed to improve their condition of life.
3. to advance the education of the public in the subject of grief and bereavement studies.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. The trustees regularly review the charity's activities to ensure that all activities are in line with the charitable objects of the organisation.

Vision:

All Herefordshire children and their families who experience the death of someone close to them can access support that increases their resilience, reduces their isolation and brings them hope for the future.

Mission:

We support Herefordshire children and young people between the ages of 5 and 21 (25 for vulnerable adults), who experience the death of someone close to them. We enable families, carers, volunteers and professionals to provide support for bereaved children. We advocate in the best interests of bereaved children, young people and their families.

Outcomes:

Children, young people and families receive support through a variety of therapeutic group, family and individual interventions tailored to their needs. We aim to reduce the isolation of grief through our support activities and youth groups to strengthen a sense of belonging and widen social networks. We increase their capacity to cope in bereavement, restore confidence and build skills to support resilience longer term.

Our service is listed in local online community and national bereavement support directories. Awareness of grief, bereavement and the needs of bereaved children, young people and families is raised via our presence on social media.

We act as a useful resource for information and support to professionals in other fields, and have provided school staff training and whole school support following pupil and staff deaths.

Phoenix Bereavement Support Services

TRUSTEES REPORT

Introduction

We are a specialist Herefordshire service for children, young people (aged 5-21) and their families experiencing grief when someone close dies. We are unique in the county in offering our support following deaths in any circumstances or by any cause. 35% of referrals relate to anticipated deaths, as a result of long-term illness or life-limiting conditions but the majority of referrals (65%) follow sudden or traumatic deaths. The highest number of sudden deaths is by acute illness and suicide.

Referrals

Demand for support has increased from an average 66 pa (2019-23) to 85 referrals for 121 children and young people this year.

Half of referrals were from education professionals, a third from GPs and other specialists - drug/alcohol and youth justice services. 40% of our referrals were identified as vulnerable, eg from areas of deprivation (IMD 2019), with additional needs or grief complexity.

Service Delivery

We offer early advice and guidance, such as supporting parent/carers to explain death to children, and emotional support to enable access to our service interventions.

Our interventions support and encourage adaptation and adjustment to change, with healthy coping strategies, life-skills and self-belief as protective factors against future difficulties. Our service is flexible to needs and ends only when the young people or family feel more secure in their capacity to cope.

Family Support

Practitioner support and guidance supports families to communicate effectively and help each other adjust to loss, develop problem solutions and family coping mechanisms - 155 family sessions were delivered.

Small Group Sessions

Therapeutic exercises and discussion with peers supports the understanding of grief and the variety of individual responses. Coping strategies and life-skills are introduced in a series of sessions - 17 young people joined these groups.

One to one support

Provided for individuals with additional needs, complexity or experiencing traumatic grief.

Family Socials and Youth Groups

Social time and activities provide opportunities for fun and laughter, essential to mental health and wellbeing, providing companionship and building networks of support. Our Youth Group meets weekly during term-time.

Family Social activities this year included our city Treasure Hunt and an Autumn fun day. A family Fete in August attended by the Mayor of Hereford included entertainment from youth dance and Viking Re-enactment groups.

Phoenix Bereavement Support Services

TRUSTEES REPORT

Other Activities

We were honoured when our Chair was invited to the King's Coronation Garden Party in May 2023 in recognition of their charity work, both in a professional capacity, and voluntary with Phoenix. One of our co-founders was lucky to be invited to share this honour and attend alongside.

We have supported local grief and bereavement related activities; a Bereavement Café in December, with other local professionals and representatives of national support services, and held our annual Lantern Walk on the National Day of Remembrance in March.

Governance

We completed a full service assessment in March 2023, to review our support delivery and outcomes. This was also an opportunity to plan for the retirement of one of our co-founders in September 2023 after 12 years.

Staff and service management

The support interventions are provided by three part-time self-employed specialist Bereavement Practitioners, each highly experienced in bereavement support and trauma-informed practice. They are line managed by the Chair, provide peer supervision and receive external clinical supervision.

Two Practitioners undertook Safeguarding Lead training in October 2023 and the team has attended Infant Loss, and Trauma Informed practice training.

Our Youth Ambassador team was expanded this year to a group of 5 young people aged 18 to 21, with our most experienced team members being promoted to Ambassadors.

Funding

Please see the accounts for detailed evidence of income and expenditure during this period.

Trusts and Grants

Our service activities have been funded this year by The Postcode Trust, The Eveson Trust and local Herefordshire grant-making bodies including the Herefordshire Community Foundation and the E F Bulmer Trust. We were successful in our application to the Co-op Local Community Fund and received part-funding at year end, further funding will be received when the voting period ends in October 2024. We are grateful for their support of our work.

Fundraising

Income from Grants and Trusts, and Fundraising was reduced this year as we have been short-staffed and without a bid writer owing to a close family bereavement within the team. Owing to the timing of grants received and unrestricted reserves we have been able to continue our much-needed service. Grant applications have been made in the latter half of the year, the response to which are awaited. This is recognised as an operational risk and mitigation is in place ongoing.

Phoenix Bereavement Support Services

TRUSTEES REPORT

The annual report was approved by the trustees of the charity on 20 December 2024 and Signed on its behalf by:



.....

Linda Jones
Trustees

Phoenix Bereavement Support Services

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Phoenix Bereavement Support Services for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 20 December 2024 and signed on its behalf by:



.....
Linda Jones
Trustee

Phoenix Bereavement Support Services

Independent examiners report to The Trustees of Phoenix bereavement support services

Registered Charity Number :- 07883124

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 10 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
 - Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S Baker

.....
Sharon Baker FCCA
Chartered Certified Accountants

Suite 7 Penn House
Broad Street
Hereford
HR4 9AP
20 December 2024

Phoenix Bereavement Support Services

Statement of Financial Activities for the Year Ended 31 March 2024
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted	Restricted	2024	2023
	Note	Funds	Funds	Total Funds	Total Funds
		£	£	£	£
Income and Endowments from:					
Donations and Legacies	3	10,204	16,457	26,661	61,760
Incoming resources from charitable activities	4	542	0	542	7,502
Investments income	5	311	0	311	154
Total Income		<u>11,056</u>	<u>16,457</u>	<u>27,513</u>	<u>69,417</u>
Expenditure on :					
Raising funds	6	(180)	0	(180)	(96)
Charitable Activities	7	(34,307)	(9,989)	(44,296)	(56,581)
Total Expenditure		<u>(34,487)</u>	<u>(9,989)</u>	<u>(44,476)</u>	<u>(56,677)</u>
Net expenditure		<u>(34,487)</u>	<u>(9,989)</u>	<u>(44,476)</u>	<u>(56,677)</u>
Net movement in funds		(23,430)	6,468	(16,963)	12,740
Reconciliation of funds					
Total Funds brought forward		50,246	5,139	55,385	42,645
Total funds carried forward	14	<u>26,816</u>	<u>11,607</u>	<u>38,422</u>	<u>55,385</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 14.

Phoenix Bereavement Support Services

(Registration number: 07883124)

Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	-	237
Current assets			
Cash at bank and in hand		38,380	56,149
		<u>38,380</u>	<u>56,149</u>
Creditors : amounts falling due within one year	13	<u>(42)</u>	<u>1,001</u>
Net current assets		38,422	55,148
Net assets		<u>38,422</u>	<u>55,384</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		26,816	50,246
Restricted funds		11,607	5,139
	14	<u>38,422</u>	<u>55,385</u>

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 10 to 18 were approved by the trustees, and authorised for issue on 20 December 2024 and signed on their behalf by:



.....
Linda Jones

Trustee

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity Status

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

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

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

Going concern

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

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

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

Grants receivable

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

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Expenditure

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

Raising funds

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

Charitable activities

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

Support costs

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

Governance costs

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

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024

Taxation

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

Tangible fixed assets

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

Depreciation and amortisation

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

Cash and cash equivalents

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

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Income from donations and legacies

	Unrestricted Funds General £	Restricted Funds £	Total 2024 £	Total 2023 £
Donations and Legacies;				
Donations from individuals	1,564	-	1,564	10,216
Grants, including capital grants;				
Grants from other charities	8,640	16,457	25,097	51,545
Regular giving and capital donations	-	-	-	-
Gifts in kind	-	-	-	-
	10,204	16,457	26,661	61,760

4 Income from other trading activities

	Unrestricted Funds General £	Total 2024 £	Total 2023 £
Events income;			
Other events income	542	542	7,502
	542	542	7,502

5 Investment Income

	Unrestricted Funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	311	311	154
	311	311	154

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024

6 Expenditure on raising funds

a) costs of generating donations and legacies

		Unrestricted Funds General	Restricted Funds General	Total 2024	Total 2023
	Note	£	£	£	£
Donations		180	-	180	96
		<u>180</u>	<u>-</u>	<u>180</u>	<u>96</u>

7 Expenditures on charitable activities

		Unrestricted Funds General	Restricted Funds General	Total 2024	Total 2023
	Note	£	£	£	£
Depreciation, amortisation and other similar costs		237	-	237	582
Allocated support costs		31,899	9,989	41,888	53,869
Governance costs	8	2,171	-	2,171	2,130
		<u>34,307</u>	<u>9,989</u>	<u>44,296</u>	<u>56,581</u>

8 Analysis of governance and support costs

		Unrestricted Funds General	Restricted Funds General	Total 2024	Total 2023
		£	£	£	£
Governance costs					
Independent examiner fees					
Examination of the financial statements		1,296	-	1,296	1,296
Other governance costs		875	-	875	834
		<u>2,171</u>	<u>-</u>	<u>2,171</u>	<u>2,130</u>

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024

9 Net incoming / Outgoing Resources

Net outgoing resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	237	582

10 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	1,296	1,296

11 Taxation

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

12 Tangible fixed assets

	Office Equipment £	Computer Equipment £	Total £
COST			
At 01 April 2023	1,087	3,649	4,736
Additions During Year			-
Disposals During Year			-
At 31 March 2023	1,087	3,649	4,736
DEPRECIATION			
At 01 April 2023	933	3,566	4,500
Charge for the period	154	83	237
Eliminated on disposals			-
At 31 March 2024	1,087	3,649	4,736
NET BOOK VALUE			
At 01 April 2023	154	83	237
At 31 March 2024	-	-	-

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	-	-
Other taxation and social security	(42)	1
Other creditors	-	1,000
	(42)	1,001

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024

14 Funds

	Balance at 1 April 2023 £	Income resource £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	(50,246)	(11,056)	34,487	(26,816)
Restricted funds	(5,139)	(16,457)	9,989	(11,607)

	Balance at 1 April 2022 £	Income resource £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	(34,897)	(44,815)	29,466	(50,246)
Restricted funds	(7,748)	(24,602)	27,211	(5,139)

15 Analysis of net assets between funds

16 Analysis of net funds

	At 01 April 2023 £	Cash flow £	As 31 March 2024 £
Cash as bank and in hand	56,149	(17,769)	38,380
Net debt	56,149	(17,769)	38,380

PHOENIX BEREAVEMENT SUPPORT SERVICES LIMITED

England & Wales - Charity number 1147645

Accounts

PRIVATE AND CONFIDENTIAL

Linda Jones
Phoenix Bereavement Support Services Limited
The Fred Bulmer Centre Wall Street
Hereford
Herefordshire
HR4 9HP

13 December 2023

Our Ref: PHO001

Dear Linda

2023 Financial Statements

Following our recent correspondence I now have pleasure in enclosing 2023 financial statements for Phoenix Bereavement Support Services Limited for your approval and signature.

The accounts have been prepared from the information that you have provided, but the final responsibility for ensuring that they are a reliable reflection of your affairs rests with you. Can you therefore please check the accounts and related notes carefully to ensure that you are happy with their contents before digitally signing via AdobeSign?

Once you have signed the accounts, we will submit online to Companies House and HMRC on your behalf. Please be aware that the filing deadline for these accounts is **31 December 2023**.

Please contact me should you have any queries on the enclosed accounts.

Yours sincerely

Joanna

Joanna Russell MAAT
enc



Chartered Certified Accountants

Company registration number: 07883124

Charity registration number: 1147645

PHOENIX BEREAVEMENT SUPPORT SERVICES

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Kinder Accountants
Chartered Certified Accountants
Suite 7 Penn House
Broad Street
Hereford
HR4 9AP

Phoenix Bereavement Support Services

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Phoenix Bereavement Support Services

Reference and Administrative Details

Company Number	7883124
Charity Number	1147645
Trustee & Chair	Linda Jones
Trustee & Secretary	Leona Patterson
Trustees	Jessica Bellis Lorraine Smith Ronnelle Thomas
Registered Office	The Fred Bulmer Centre Wall street, Hereford Herefordshire HR4 9HP
Independent Examiner	Kinder Accountants Chartered Certified Accountants Suite 7 Penn House Broad Street Hereford HR4 9AP

Phoenix Bereavement Support Services

TRUSTEES REPORT

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year from 1 April 2022 to 31st March 2023.

The primary objects of the Charity, as set out in its governing document are:

1. to relieve the mental and physical sickness of persons resident in Herefordshire suffering from bereavement or loss by the provision of counselling and support for such persons.
2. to act as a resource for young people up to the age of 25 living in Herefordshire by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:
 - a) advancing them in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.
 - b) the provision of recreational and leisure time activities provided in the interests of social welfare designed to improve their condition of life.
3. to advance the education of the public in the subject of grief and bereavement studies.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. The trustees regularly review the charity's activities to ensure that all activities are in line with the charitable objects of the organisation.

Vision:

All Herefordshire children and their families who experience the death of someone close to them can access support that increases their resilience, reduces their isolation and brings them hope for the future.

Mission:

We support Herefordshire children and young people between the ages of 5 and 21 (25 for vulnerable adults), who experience the death of someone close to them. We enable families, carers, volunteers and professionals to provide support for bereaved children. We advocate in the best interests of bereaved children, young people and their families.

Outcomes:

Children, young people and families receive the support they need through a variety of therapeutic group, family and individual interventions. We aim to reduce the isolation of grief through our social activities and youth groups to rebuild confidence and widen their social network of support. We build confidence their capacity to cope in bereavement and strengths and resilience longer term.

Awareness of grief, bereavement and the needs of bereaved children, young people and families is raised via our presence on social media, leaflets, display boards and attendance at events and in the provision of training.

Phoenix Bereavement Support Services

TRUSTEES REPORT

Introduction

We are a specialist Herefordshire service for children, young people (aged 5-21) and their families when someone close dies. We are unique in the county in offering our support in any circumstances or by any cause including sudden deaths by suicide, murder, road traffic or other accident or as a result of long-term illness or life-limiting conditions (anticipated death).

We celebrated our 10th anniversary this year and calculated that in total we have received referrals for over 540 families & individuals reaching out to over 700 children and young people.

Referrals

Demand for support remained higher this year than was usual pre-pandemic. We received 68 referrals for 93 children and young people with an almost equal split between primary and secondary aged children. 62% of referrals were received following a sudden and unexpected death, short-term illness or accident. The most frequent cause of anticipated death was cancer, the most frequent sudden death was by suicide.

Half of all referrals related to the death of a mother, father or both parents. The next most frequent referral was for the death of a grandparent and the remainder for other close family, including siblings and cousins. Almost half of referrals were received within the first 6 months, many within the first few weeks. At this time we can offer emotional support and advice, often about how to explain death to children and what to expect. We have noticed an increase in the number of referrals received more than 3 years following a death, that we believe may be a result of grief disrupted or delayed by the pandemic lockdowns whether or not the death was by Covid.

Half of all referrals were received from education professionals – teachers, heads and deputy heads, SENDCo and welfare - that we hope reflects increased recognition of the need for pupil wellbeing support. 30% were from other specialist provision, including social care, GPs and mental health services.

Service Delivery

The death of Queen Elizabeth II this year brought grief and bereavement into a very public gaze and we used our social media presence to raise awareness of coping strategies and grief support for all in need.

We were delighted to have been offered a week away, hosted by the Landmark Trust in one of their very special properties. Here we reviewed, discussed and planned future service provision with representatives of our service users and Youth Ambassadors. We came away reassured, refreshed and brimming with hope for the future of our service built with their guidance.

Family Support

Our family sessions focus on supporting family members to communicate effectively and support each other. In a series of three sessions we help to bolster points of connection and identify difficulties, to reduce the possibility of escalation into problems. We introduce and share coping strategies based on the family and individual strengths. These sessions were offered to 43 families this year.

Follow-on activities between sessions were provided for 50 children of primary school age. Guided by the caseworker, parent/carers developed confidence in their own capacity to support their children by using these tools as important starting points for conversation and connection.

Phoenix Bereavement Support Services

TRUSTEES REPORT

Socials

Our family social events offered opportunities for families to meet and share their experiences, reducing isolation and providing time for connection with others who understand. We offered activities that provide time for reflection, such as gardening in our Memory Garden, and for fun times including craft and other activities. Families and individuals joined us for our annual Lantern Walk of remembrance and the children were treated to a visit and gift from Father Christmas.

Youth Group & Youth Ambassadors

Our Youth Groups offer a chance for young people to meet peers outside their usual social circle to extend their network of support. We offer a mix of therapeutic support, coping strategies around specific events, and a chance to have fun with others who understand. Our activity weekend in June this year was again organised with Dynamis Adventures and the group, leaders and Youth Ambassadors went gorge walking, that involved more climbing than walking – up waterfalls and through dark caves. They all challenged themselves to complete this, supporting each other through the really tough moments and they loved it.

Our Youth Ambassadors stay in touch and join us from wherever they are for these big events. Rose, who has progressed from service user to Youth Ambassador left this year to begin a career as a Young Adventure Leader. Rubi is a Paediatric Nurse and Danny works locally in mental health support. Each has taken their lived experience and turned it to positive support for others, both with us and in their day jobs. New Ambassadors are now in training.

We were rocked and immensely saddened by the death of the founder of Dynamis Adventures, Andrew “Wilky” Wilkinson, who died in a climbing accident in September 2022 aged just 45. He was an inspiration to all of us, young service users and our staff and volunteers, using his unique set of skills to encourage a love of the outdoors and of life and he is missed by us all.

Small Group Sessions

Our small group sessions offer young people therapeutic support, again with peers, learning about grief and developing coping strategies. 16 young people attended these, held in a weekly series across the three school terms.

One to One Support

We provided 1:1 support for 17 young adults and others when appropriate; for example, following a suicide or murder, when there is no parental involvement (Looked After Children) or when communication or learning disability makes group activity more difficult for the child. This may also be appropriate when there may be complex needs and additional anxieties and we receive referrals from CAMHS when bereavement is identified as a key factor in mental health difficulties.

Staff and Service management

Everyone involved with Phoenix Bereavement has experienced close family bereavement. Our team’s professional skills, together with this lived experience, guides development of the service. Strategic leadership, policy, research and legislation guidance, and safeguarding lead are all tasks carried out on a purely voluntary basis by our Chair and Trustees. Other skills of budget management, programme management and delivery, and social media support running of the service on a daily basis.

Our support service was provided by one part-time staff member, sessional professionals and a team of volunteers, Youth Ambassadors and supporters. Tasks including fundraising, social media and service management are carried out on a voluntary basis by this team and the Trustees. Everyone involved with Phoenix Bereavement has experienced close family bereavement and uses their understanding and compassion to provide care to others.

Phoenix Bereavement Support Services

TRUSTEES REPORT

Governance

Our salaried staff member is the designated Safeguarding Lead and our Safeguarding Children & Vulnerable Adults Policy is regularly reviewed and updated as necessary, in line with current national and local guidance. We have a named Trustee with responsibility for Safeguarding who is also the designated ICO officer. Staff, Trustees, sessional workers and volunteers hold Enhanced DBS and these are renewed every three years. The staff is line managed by the Chair of Trustees.

Access to national research and developments in bereavement care through our membership of the Childhood Bereavement Network guides our work with families, children and young people and review of our service provision is ongoing. As members of HVOSS (Herefordshire voluntary organisations support service) we maintain links with local statutory and voluntary service providers and keep up to date with local third sector news, events and opportunities to raise the profile and awareness of our support.

Funding

Please see the accounts for detailed evidence of income and expenditure during this period.

Trusts and Grants

Our service activities have been funded this year by BBC Children in Need for families and younger children, National Lottery Awards for All for teenagers, and by The Postcode Trust and Foyle Foundation. We are grateful for support from local Herefordshire grant-making bodies including the Herefordshire Community Foundation and the E F Bulmer Trust.

Community support and engagement

Our supporters have climbed mountains, run marathons and attended less physically demanding pub quizzes; Tracie, Evie & Scrap scaled Pen-y-Fan in October 2022, The Beer in Hand holds regular Quiz Nights and Phoebe, one of our Youth Ambassadors ran in the Cheltenham Half Marathon.

A grant from Daniel's Gift and support from listeners to Sunshine Radio have enabled us to offer practical coping activities and toys, providing comfort to the children and young people we support. Local supermarkets – Tesco, Sainsburys and the Coop - have given food and goodies for socials, snack packs and Easter Eggs to give to all our children.

We are especially grateful to the many families who have donated funds in memory of loved ones for thinking of us and the ongoing support for others whilst grieving themselves.

Fundraising

We were supported in a variety of ways this year including a fun Casino in August held in memory of a young man who would have celebrated his 30th birthday this year. The raffle prizes were donated by local businesses and individuals and the event was a sell-out success raising £7000. We acknowledged his Mum's fantastic fundraising efforts with a special presentation from the Deputy Lord Lieutenant of Herefordshire at our 10th birthday as she and his family have raised over £25k in total, as the Greg Thomas Memorial Fund, to support our work.

We appreciate the ongoing support of the Herefordshire businesses, community groups and individuals who have helped us in any way and pass on the thanks of those we support.

Phoenix Bereavement Support Services

TRUSTEES REPORT

The annual report was approved by the trustees of the charity on 13 December 2023 and Signed on its behalf by:

Linda Jones

.....
Linda Jones
Trustees

Phoenix Bereavement Support Services

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Phoenix Bereavement Support Services for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 13 December 2023 and signed on its behalf by:



.....
Linda Jones
Trustee

Phoenix Bereavement Support Services

Independent examiners report to The Trustees of Phoenix bereavement support services

Registered Charity Number :- 07883124

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 11 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
 - Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S Baker

.....
Sharon Baker FCCA
Chartered Certified Accountants

Suite 7 Penn House
Broad Street
Hereford
HR4 9AP
13 December 2023

Phoenix Bereavement Support Services

Statement of Financial Activities for the Year Ended 31 March 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted	Restricted	2023	2022
	Note	Funds	Funds	Total Funds	Total Funds
		£	£	£	£
Income and Endowments from:					
Donations and Legacies	3	37,159	24,602	61,760	52,753
Incoming resources from charitable activities	4	7,502	0	7,502	5,292
Investments income	5	154	0	154	2
Total Income		<u>44,815</u>	<u>24,602</u>	<u>69,417</u>	<u>58,047</u>
Expenditure on :					
Raising funds	6	(96)	0	(96)	(96)
Charitable Activities	7	(29,370)	(27,211)	(56,581)	(60,421)
Total Expenditure		<u>(29,466)</u>	<u>(27,211)</u>	<u>(56,677)</u>	<u>(60,517)</u>
Net expenditure		<u>(29,466)</u>	<u>(27,211)</u>	<u>(56,677)</u>	<u>(60,517)</u>
Net movement in funds		15,349	(2,609)	12,740	(2,470)
Reconciliation of funds					
Total Funds brought forward		34,897	7,748	42,645	45,114
Total funds carried forward	14	<u>50,246</u>	<u>5,139</u>	<u>55,385</u>	<u>42,645</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 14.

Phoenix Bereavement Support Services

(Registration number: 07883124)

Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	237	818
Current assets			
Cash at bank and in hand		56,149	41,958
		<u>56,149</u>	<u>41,958</u>
Creditors : amounts falling due within one year	13	<u>1,001</u>	<u>132</u>
Net current assets		55,148	41,826
Net assets		<u><u>55,384</u></u>	<u><u>42,644</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		50,246	34,897
Restricted funds		5,139	7,748
	14	<u><u>55,385</u></u>	<u><u>42,644</u></u>

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 11 to 19 were approved by the trustees, and authorised for issue on 13 December 2023 and signed on their behalf by:



.....
Linda Jones

Trustee

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity Status

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

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

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

Going concern

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

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

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

Grants receivable

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

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2023

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Expenditure

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

Raising funds

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

Charitable activities

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

Support costs

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

Governance costs

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

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2023

Taxation

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

Tangible fixed assets

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

Depreciation and amortisation

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

Cash and cash equivalents

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

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2023

3 Income from donations and legacies

	Unrestricted Funds General £	Restricted Funds £	Total 2023 £	Total 2022 £
Donations and Legacies;				
Donations from individuals	10,216	-	10,216	18,343
Grants, including capital grants;				
Grants from other charities	26,943	24,602	51,545	34,410
Regular giving and capital donations	-	-	-	-
Gifts in kind	-	-	-	-
	37,159	24,602	61,760	52,753

4 Income from other trading activities

	Unrestricted Funds General £	Total 2023 £	Total 2022 £
Events income;			
Other events income	7,502	7,502	5,292
	7,502	7,502	5,292

5 Investment Income

	Unrestricted Funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	154	154	2
	154	154	2

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2023

6 Expenditure on raising funds

a) costs of generating donations and legacies

	Note	Unrestricted Funds General £	Restricted Funds General £	Total 2023 £	Total 2022 £
Donations		96	-	96	96
		<u>96</u>	<u>-</u>	<u>96</u>	<u>96</u>

7 Expenditures on charitable activities

	Note	Unrestricted Funds General £	Restricted Funds General £	Total 2023 £	Total 2022 £
Depreciation, amortisation and other similar costs		582	-	582	582
Allocated support costs		26,658	27,211	53,869	57,521
Governance costs	8	2,130	-	2,130	2,318
		<u>29,370</u>	<u>27,211</u>	<u>56,581</u>	<u>60,421</u>

8 Analysis of governance and support costs

		Unrestricted Funds General £	Restricted Funds General £	Total 2023 £	Total 2022 £
Governance costs					
Independent examiner fees					
Examination of the financial statements		1,296	-	1,296	1,248
Other governance costs		834	-	834	1,070
		<u>2,130</u>	<u>-</u>	<u>2,130</u>	<u>2,318</u>

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2023

9 Net incoming / Outgoing Resources

Net outgoing resources for the year include:

	2023	2022
	£	£
Depreciation of fixed assets	582	582
	582	582

10 Independent examiner's remuneration

	2023	2022
	£	£
Examination of the financial statements	1,296	1,248
	1,296	1,248

11 Taxation

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

12 Tangible fixed assets

	Office Equipment	Computer Equipment	Total
	£	£	£
COST			
At 01 April 2022	1,087	4,268	5,355
Additions During Year			-
Disposals During Year		(619)	-
At 31 March 2023	1,087	3,649	4,736
DEPRECIATION			
At 01 April 2022	771	3,766	4,537
Charge for the period	163	419	582
Eliminated on disposals		(619)	-
At 31 March 2023	933	3,566	4,500
NET BOOK VALUE			
At 01 April 2022	317	502	818
At 31 March 2023	154	83	237

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	-	-
Other taxation and social security	1	132
Other creditors	1,000	-
	-	-
	1,001	132

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2023

14 Funds

	Balance at 1 April 2022 £	Income resource £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	(34,897)	(44,815)	29,466	(50,246)
Restricted funds	(7,748)	(24,602)	27,211	(5,139)

	Balance at 1 April 2021 £	Income resource £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	(45,114)	(41,931)	52,149	(34,897)
Restricted funds	0	(16,116)	8,368	(7,748)

15 Analysis of net assets between funds

16 Analysis of net funds

	At 01 April 2022 £	Cash flow £	As 31 March 2023 £
Cash as bank and in hand	41,958	14,191	56,149
Net debt	41,958	14,191	56,149







PHO001 Phoenix Bereavement Support Services Limited 2023 Charity Accounts to sign

Final Audit Report

2023-12-13

Created:	2023-12-13
By:	Sharon Baker (sharon@kinderpocock.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA1LJnBlyR5q3Ww_Zay9W5tQsdkznqRx4W

"PHO001 Phoenix Bereavement Support Services Limited 2023 Charity Accounts to sign" History

-  Document created by Sharon Baker (sharon@kinderpocock.co.uk)
2023-12-13 - 15:10:24 GMT - IP address: 78.32.199.219
-  Document emailed to linda@phoenixbereavement.org for signature
2023-12-13 - 15:12:45 GMT
-  Email viewed by linda@phoenixbereavement.org
2023-12-13 - 17:16:39 GMT - IP address: 151.231.35.56
-  Signer linda@phoenixbereavement.org entered name at signing as Linda R Jones
2023-12-13 - 17:23:01 GMT - IP address: 151.231.35.56
-  Document e-signed by Linda R Jones (linda@phoenixbereavement.org)
Signature Date: 2023-12-13 - 17:23:03 GMT - Time Source: server- IP address: 151.231.35.56
-  Agreement completed.
2023-12-13 - 17:23:03 GMT

PHOENIX BEREAVEMENT SUPPORT SERVICES LIMITED

England & Wales - Charity number 1147645

Accounts

PRIVATE AND CONFIDENTIAL

Linda Jones
Phoenix Bereavement Support Services Limited
The Fred Bulmer Centre Wall Street
Hereford
Herefordshire
HR4 9HP

15 December 2022

Our Ref: PHO001

Dear Linda

2022 Financial Statements

Following our recent correspondence I now have pleasure in enclosing 2022 financial statements for Phoenix Bereavement Support Services Limited for your approval and signature.

The accounts have been prepared from the information that you have provided, but the final responsibility for ensuring that they are a reliable reflection of your affairs rests with you. Can you therefore please check the accounts and related notes carefully to ensure that you are happy with their contents before digitally signing via AdobeSign?

Once you have signed the accounts, we will submit online to Companies House and HMRC on your behalf. Please be aware that the filing deadline for these accounts is **31 December 2022**.

Please contact me should you have any queries on the enclosed accounts.

Yours sincerely

Joanna

Joanna Russell MAAT
enc



Chartered Certified Accountants

Company registration number: 07883124

Charity registration number: 1147645

PHOENIX BEREAVEMENT SUPPORT SERVICES

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Kinder Pocock
Chartered Certified Accountants
Suite 7 Penn House
Broad Street
Hereford
HR4 9AP

Phoenix Bereavement Support Services

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Phoenix Bereavement Support Services

Reference and Administrative Details

Company Number	7883124
Charity Number	1147645
Trustee & Chair	Linda Jones
Trustee & Secretary	Leona Patterson
Trustees	Jessica Bellis Lorraine Smith Ronnelle Thomas
Registered Office	The Fred Bulmer Centre Wall street, Hereford Herefordshire HR4 9HP
Independent Examiner	Kinder Pocock Chartered Certified Accountants Suite 7 Penn House Broad Street Hereford HR4 9AP

Phoenix Bereavement Support Services

TRUSTEES REPORT

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year from 1 April 2021 to 31 March 2022.

The primary objects of the Charity, as set out in its governing document are:

1. to relieve the mental and physical sickness of persons resident in Herefordshire suffering from bereavement or loss by the provision of counselling and support for such persons.
2. to act as a resource for young people up to the age of 25 living in Herefordshire by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:
 - a) advancing them in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.
 - b) the provision of recreational and leisure time activities provided in the interests of social welfare designed to improve their condition of life.
3. to advance the education of the public in the subject of grief and bereavement studies.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. The trustees regularly review the charity's activities to ensure that all activities are in line with the charitable objects of the organisation.

Vision:

All Herefordshire children and their families who experience the death of someone close to them can access support that increases their resilience, reduces their isolation and brings them hope for the future.

Mission:

We support Herefordshire children and young people between the ages of 5 and 21 (25 for vulnerable adults), who experience the death of someone close to them. We enable families, carers, volunteers and professionals to provide support for bereaved children. We advocate in the best interests of bereaved children, young people and their families.

Outcomes:

Bereaved children and young people receive the support they need to develop resilience and incorporate their loss into their life story through a variety of therapeutic individual, family and group interventions.

Bereaved children and young people build confidence in their capacity to cope via social therapeutic sessions facilitated by our bereavement team. These sessions widen their social network to provide families and individuals with opportunities to share their experience and receive support from others.

Awareness of grief, bereavement and the needs of bereaved children, young people and families is raised via our presence on social media, leaflets, display boards and attendance at events and in the provision of training.

Phoenix Bereavement Support Services

TRUSTEES REPORT

Introduction

We are a specialist Herefordshire service for children, young people (aged 5-21) and their families when someone close dies. We are unique in the county in offering our support in any circumstances or by any cause including sudden deaths by suicide, murder, road traffic or other accident or as a result of long-term illness or life-limiting conditions (anticipated death). Now in our 10th year, 492 families, 681 children and young people have been referred to us since we were founded.

This financial year began as we emerged from the lockdowns and disturbance to society resulting from the Covid-19 pandemic. Awareness of the needs of both bereaved adults and children has been raised during this crisis and there is public discussion of the trauma experienced by loved ones and the effects of being separated at the time of death. The longer-term impact of limited rituals of funeral or burial rites, the denial of the comfort of friends and family and the lack of human touch will become apparent over time, but we have anecdotal evidence that this has a profound immediate effect.

Referrals

Demand for support has risen sharply, from an annual average of 43 referrals (2012-2019), to an average 56 referrals for 82 children during pandemic years 2019-20 and 2020-21 and rose again this year.

During 2021-22 we received 65 referrals for 105 children and young people seeking our support, mainly within the first year following a death, many within the first few weeks.

Our families and young people experienced additional vulnerabilities throughout the pandemic, including isolation, loneliness and anxiety, that impacted their capacity to cope. The greatest number of referrals related to young people aged between 11-21.

The majority of referrals were as a result of unexpected deaths including suicide, accident and sudden illness. A high number of referrals related to the death of a father figure, second only to those relating to the death of a grandparent.

We have noticed a return to an equal split between parent/carer and education establishment referral. During the pandemic years this was weighted towards parental/self-referral at a ratio of 2:1 when we were pleased to note that families and individuals were able to seek out support and find their way to refer to us directly via our webpage and social media presence.

Family Support

People come to us at a very low point in their lives, when perhaps other support is waning. Our families tell us that society generally expects the grief experience to be time-limited. They then stop talking about their loss and withdraw from social contact which can create or add to feelings of difference and isolation.

Our family sessions focus on supporting family members to share their story, what they know and how they feel, enabling them to communicate effectively and support each other. In a series of three sessions we introduce and share coping strategies. These sessions were offered to 34 families this year.

Follow-on activities between sessions are given in kit form for children under 11. Guided by the caseworker, in using these tools parent/carers develop confidence in their own capacity to support their children as these can be important starting points for conversation and connection.

Phoenix Bereavement Support Services

TRUSTEES REPORT

Socials

Halted during the pandemic, our social events for families and younger children were offered again. These were welcomed by families and younger children as opportunities to meet other families and experience fun and laughter, games in the park, an Easter Egg hunt for example. Parent/carer group support has been provided alongside, enabling carers to extend their support network outside their immediate family. We were also able to hold our Lantern Walk at Christmas - when families received a lantern to light in remembrance - a chance to come together and reconnect, and a reminder that they are not alone at difficult times.

Youth Group & Youth Ambassadors

Our Youth Group was developed in 2018 by a small group of young people, who had also been bereaved and wanted to use their experience of grief support to help others. They have since become our Youth Ambassadors helping us to keep this group a welcoming safe space, where young people feel comfortable in giving and receiving peer support.

An adventure weekend and residential camp this year provided activities to develop team-working and problem-solving skills and a fun break away to cement friendships.

Small Group Sessions

During the pandemic we developed a toolkit for young people to promote wellbeing in bereavement. This comprises information to increase understanding of grief, reactions and behaviours and tools for the development of age-appropriate coping strategies. This was introduced and evaluated in a pilot session with members of our Youth Group in June 2021 and has since been delivered to a further three groups, once each school term, to a total of 26 young people aged 12-16. Feedback has been positive regarding the contents and the opportunities to meet with others and receive peer support and these groups now form part of our core service.

One to One Support

We provide 1:1 support for young adults and others when appropriate; for example, following a suicide or murder, when there is no parental involvement (Looked After Children) or when communication or learning disability makes group activity more difficult for the child. This support is also offered to those aged over 16 when there may be complex needs and additional anxieties – 24 young people this year. We receive referrals from CAMHS when bereavement is identified as a key factor in mental health difficulties.

Service Delivery

Families and individuals may receive support across these options as we are flexible in our approach and provision is in response to needs rather than a prescribed format. Through our network of local connections we refer families to additional or alternative provision if Phoenix is not best placed to support them, eg Cruse Bereavement Care, CAMHS, GP or other services. Support is open-ended until families or individuals feel more confident in their capacity to cope.

Phoenix Bereavement Support Services

TRUSTEES REPORT

Staff and Service management

Our support service is provided by one part-time staff member, sessional professionals and a team of volunteers, Youth Ambassadors and supporters. Tasks including fundraising, social media and service management are carried out on a voluntary basis by this team and Trustees. Everyone involved with Phoenix Bereavement has experienced close family bereavement and uses their understanding and compassion to provide care to others. Our team's professional skills guide development of the service with strategic leadership, policy and budget management, programme management and delivery, volunteer management, research, legislation and safeguarding.

Governance

Our salaried staff member is the designated Safeguarding Lead and our Safeguarding Children & Vulnerable Adults Policy is regularly reviewed and updated as necessary, in line with current national and local guidance. We have a named Trustee with responsibility for Safeguarding who is also the designated ICO officer. Staff, Trustees, sessional workers and volunteers hold Enhanced DBS and these are renewed every three years. The staff is line managed by the Chair of Trustees.

Access to national research and developments in bereavement care through our membership of the Childhood Bereavement Network guides our work with families, children and young people and review of our service provision is ongoing. As members of HVOSS (Herefordshire voluntary organisations support service) we maintain links with local statutory and voluntary service providers.

Funding

Please see the accounts for detailed evidence of income and expenditure during this period.

Trusts and Grants

Our core service activities have been funded this year by BBC Children in Need for our families and younger children and by The Postcode Lottery (January-December 2021) for our youth support. To meet the needs of specific groups of service users we are grateful for support from local Herefordshire grant-making bodies including the Herefordshire Community Foundation and the E F Bulmer Trust. The Foyle Foundation, local business support and community fundraising covered our core costs.

Community support and engagement

We are grateful this year to 501 Reasons, the Herefordshire Community Recycling & Reuse Group and individuals who together provided equipment for our adventure camp and for local business funding of our residential weekend. The votes of Hereford Times readers also enabled us to receive funds from The Gannett Foundation towards our small group work.

We are especially grateful to the many families who have donated funds in memory of loved ones for thinking of us and the ongoing support for others whilst grieving themselves.

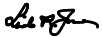
Phoenix Bereavement Support Services

TRUSTEES REPORT

Fundraising

Cllr Paul Stevens chose us as his Mayoral Charity for his year in office as Mayor of Hereford. Community activities and opportunities for fundraising and individual sponsorship have been difficult, even when not specifically restricted during this year. We appreciate and acknowledge the ongoing support of the Herefordshire businesses, community groups and individuals who have helped us in any way and pass on the thanks of those we support.

The annual report was approved by the trustees of the charity on 15 December 2022 and Signed on its behalf by:



.....
Linda Jones
Trustees

Phoenix Bereavement Support Services

Statement of Trustees' Responsibilities

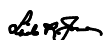
The trustees (who are also the directors of Phoenix Bereavement Support Services for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 15 December 2022 and signed on its behalf by:



.....
Linda Jones
Trustee

Phoenix Bereavement Support Services

Independent examiners report to The Trustees of Phoenix bereavement support services

Registered Charity Number :- 07883124

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 11 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
 - Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S Pocock

.....
Sharon Pocock FCCA
Chartered Certified Accountants

Suite 7 Penn House
Broad Street
Hereford
HR4 9AP
15 December 2022

Phoenix Bereavement Support Services

Statement of Financial Activities for the Year Ended 31 March 2022
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted Funds	Restricted Funds	2022 Total Funds	2022 Total Funds
	Note	£	£	£	£
Income and Endowments from:					
Donations and Legacies	3	36,637	16,116	52,753	47,179
Incoming resources from charitable activities	4	5,292	0	5,292	17,645
Investments income	5	2	0	2	2
Total Income		<u>41,931</u>	<u>16,116</u>	<u>58,047</u>	<u>64,827</u>
Expenditure on :					
Raising funds	6	(96)	0	(96)	(199)
Charitable Activities	7	(52,053)	(8,368)	(60,421)	(42,380)
Total Expenditure		<u>(52,149)</u>	<u>(8,368)</u>	<u>(60,517)</u>	<u>(42,579)</u>
Net expenditure		<u>(52,149)</u>	<u>(8,368)</u>	<u>(60,517)</u>	<u>(42,579)</u>
Net movement in funds		(10,218)	7,748	(2,470)	22,248
Reconciliation of funds					
Total Funds brought forward		45,114	-	45,114	22,866
Total funds carried forward	14	<u>34,897</u>	<u>7,748</u>	<u>42,645</u>	<u>45,114</u>

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2022 is shown in note 14.

Phoenix Bereavement Support Services

(Registration number: 07883124)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	818	1,400
Current assets			
Cash at bank and in hand		<u>41,958</u>	<u>45,389</u>
		41,958	45,389
Creditors : amounts falling due within one year	13	<u>132</u>	<u>1,675</u>
Net current assets		41,826	43,714
Net assets		<u><u>42,644</u></u>	<u><u>45,114</u></u>
Funds of the charity:			
Unrestricted funds		34,897	45,114
Restricted funds		7,748	-
	14	<u><u>42,644</u></u>	<u><u>45,114</u></u>

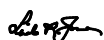
For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 11 to 19 were approved by the trustees, and authorised for issue on 16 December 2022 and signed on their behalf by:



.....
Linda Jones
Trustee

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity Status

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

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

Basis of preparation

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

Going concern

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

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

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

Grants receivable

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

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2022

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.

(ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities

(iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Expenditure

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

Raising funds

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

Charitable activities

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

Support costs

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

Governance costs

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

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2022

Taxation

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

Tangible fixed assets

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

Depreciation and amortisation

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

Cash and cash equivalents

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

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2022

3 Income from donations and legacies

	Unrestricted Funds General £	Restricted Funds £	Total 2022 £	Total 2021 £
Donations and Legacies;				
Donations from individuals	18,343	-	18,343	2,020
Grants, including capital grants;				
Grants from other charities	18,294	16,116	34,410	44,289
Regular giving and capital donations	-	-	-	-
Gifts in kind	-	-	-	871
	36,637	16,116	52,753	47,179

4 Income from other trading activities

	Unrestricted Funds General £	Total 2022 £	Total 2021 £
Events income;			
Other events income	5,292	5,292	17,645
	5,292	5,292	17,645

5 Investment Income

	Unrestricted Funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	2	2	2
	2	2	2

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Expenditure on raising funds

a) costs of generating donations and legacies

	Note	Unrestricted Funds General £	Restricted Funds General £	Total 2022 £	Total 2021 £
Donations		96	-	96	199
		<u>96</u>	<u>-</u>	<u>96</u>	<u>199</u>

7 Expenditures on charitable activities

	Note	Unrestricted Funds General £	Restricted Funds General £	Total 2022 £	Total 2021 £
Depreciation, amortisation and other similar costs		-	-	-	-
Allocated support costs		49,734	8,368	58,103	40,661
Governance costs	8	2,318	-	2,318	1,718
		<u>52,053</u>	<u>8,368</u>	<u>60,421</u>	<u>42,380</u>

8 Analysis of governance and support costs

		Unrestricted Funds General £	Restricted Funds General £	Total 2022 £	Total 2021 £
Governance costs					
Independent examiner fees					
Examination of the financial statements		1,248	-	1,248	1,008
Other governance costs		1,070	-	1,070	710
		<u>2,318</u>	<u>-</u>	<u>2,318</u>	<u>1,718</u>

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2022

9 Net incoming / Outgoing Resources

Net outgoing resources for the year include:

	2022	2021
	£	£
Depreciation of fixed assets	<u>582</u>	<u>363</u>

10 Independent examiner's remuneration

	2022	2021
	£	£
Examination of the financial statements	<u>1,248</u>	<u>1,008</u>

11 Taxation

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

12 Tangible fixed assets

	Office Equipment £	Computer Equipment £	Total £
COST			
At 01 April 2021	1,087	4,268	5,355
Additons During Year	-	-	-
At 31 March 2022	<u>1,087</u>	<u>4,268</u>	<u>5,355</u>
DEPRECIATION			
At 01 April 2021	608	3,347	3,955
Charge for the period	163	419	582
At 31 March 2022	<u>771</u>	<u>3,766</u>	<u>4,537</u>
NET BOOK VALUE			
At 01 April 2021	<u>479</u>	<u>921</u>	<u>1,400</u>
At 31 March 2022	<u>317</u>	<u>502</u>	<u>818</u>

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	-	1,513
Other taxation and social security	132	162
Other creditors	-	-
	<u>132</u>	<u>1,675</u>

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2022

14 Funds

	Balance at 1 April 2021	Income resource	Resources expended	Balance at 31 March 2022
	£	£	£	£
Unrestricted funds				
General	(45,114)	(41,931)	52,149	(34,897)

Restricted funds	0	(16,116)	8,368	(7,748)
-------------------------	---	----------	-------	---------

	Balance at 1 April 2020	Income resource	Resources expended	Balance at 31 March 2021
	£	£	£	£
Unrestricted funds				
General	(22,866)	(64,827)	42,579	(45,114)

15 Analysis of net assets between funds

16 Analysis of net funds

	At 01 April 2021	Cash flow	As 31 March 2022
	£	£	£
Cash as bank and in hand	45,389	(3,431)	41,958
Net debt	45,389	(3,431)	41,958







URGENT PHO001 Phoenix Bereavement Support Services Limited 2022 Charity Accounts to sign

Final Audit Report

2022-12-16

Created:	2022-12-15
By:	Sharon Pocock (sharon@kinderpocock.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAVwzJbk0WezUYt2r9Gcq_w1N_C08r_-5V

"URGENT PHO001 Phoenix Bereavement Support Services Limited 2022 Charity Accounts to sign" History

-  Document created by Sharon Pocock (sharon@kinderpocock.co.uk)
2022-12-15 - 12:20:56 GMT - IP address: 78.32.199.219
-  Document emailed to linda@phoenixbereavement.org for signature
2022-12-15 - 12:23:15 GMT
-  Email viewed by linda@phoenixbereavement.org
2022-12-15 - 17:28:03 GMT - IP address: 82.0.241.253
-  Signer linda@phoenixbereavement.org entered name at signing as Linda Jones
2022-12-16 - 13:08:14 GMT - IP address: 2.101.103.205
-  Document e-signed by Linda Jones (linda@phoenixbereavement.org)
Signature Date: 2022-12-16 - 13:08:16 GMT - Time Source: server- IP address: 2.101.103.205
-  Agreement completed.
2022-12-16 - 13:08:16 GMT

PHOENIX BEREAVEMENT SUPPORT SERVICES LIMITED

England & Wales - Charity number 1147645

Accounts

PRIVATE AND CONFIDENTIAL

Linda Jones
Phoenix Bereavement Support Services Limited
The Fred Bulmer Centre Wall Street
Hereford
Herefordshire
HR4 9HP

15 December 2021

Our Ref: PHO001

Dear Linda

2021 Financial Statements

Following our recent correspondence I now have pleasure in enclosing 2021 financial statements for Phoenix Bereavement Support Services Limited for your approval and signature.

The accounts have been prepared from the information that you have provided, but the final responsibility for ensuring that they are a reliable reflection of your affairs rests with you. Can you therefore please check the accounts and related notes carefully to ensure that you are happy with their contents before digitally signing via AdobeSign?

Once you have signed the accounts, we will submit online to Companies House and HMRC on your behalf. Please be aware that the filing deadline for these accounts is **31 December 2021**.

Please contact me should you have any queries on the enclosed accounts.

Yours sincerely

Joanna

Joanna Russell MAAT
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Chartered Certified Accountants

Company registration number: 07883124

Charity registration number: 1147645

PHOENIX BEREAVEMENT SUPPORT SERVICES

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Kinder Pocock
Chartered Certified Accountants
Suite 7 Penn House
Broad Street
Hereford
HR4 9AP

Phoenix Bereavement Support Services

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Phoenix Bereavement Support Services

Reference and Administrative Details

Company Number	7883124
Charity Number	1147645
Trustee & Chair	Linda Jones
Trustee & Secretary	Leona Patterson
Trustees	Jessica Bellis Lorraine Smith Ronnelle Thomas
Registered Office	The Fred Bulmer Centre Wall street, Hereford Herefordshire HR4 9HP
Independent Examiner	Kinder Pocock Chartered Certified Accountants Suite 7 Penn House Broad Street Hereford HR4 9AP

Phoenix Bereavement Support Services

TRUSTEES REPORT

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year from 1 April 2020 to 31st March 2021.

The primary objects of the Charity, as set out in its governing document are:

1. to relieve the mental and physical sickness of persons resident in Herefordshire suffering from bereavement or loss by the provision of counselling and support for such persons.
2. to act as a resource for young people up to the age of 25 living in Herefordshire by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:
 - a) advancing them in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.
 - b) the provision of recreational and leisure time activities provided in the interests of social welfare designed to improve their condition of life.
3. to advance the education of the public in the subject of grief and bereavement studies.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. The trustees regularly review the charity's activities to ensure that all activities are in line with the charitable objects of the organisation.

Vision:

All Herefordshire children and their families who experience the death of someone close to them can access support that increases their resilience, reduces their isolation and brings them hope for the future.

Mission:

We support Herefordshire children and young people between the ages of 5 and 21 (25 for vulnerable adults), who experience the death of someone close to them. We enable families, carers, volunteers and professionals to provide support for bereaved children. We advocate in the best interests of bereaved children, young people and their families.

Outcomes:

Bereaved children and young people receive the support they need to develop resilience and incorporate their loss into their life story through a variety of therapeutic individual, family and group interventions.

Bereaved children and young people build confidence in their capacity to cope via social therapeutic sessions facilitated by our bereavement team. These sessions widen their social network to provide families and individuals with opportunities to share their experience and receive support from others.

Awareness of grief, bereavement and the needs of bereaved children, young people and families is raised via our presence on social media, leaflets, display boards and attendance at events and in the provision of training.

Phoenix Bereavement Support Services

TRUSTEES REPORT

Introduction

This financial year began during a period of national lockdown as a result of the COVID-19 Pandemic. Schools, colleges and workplaces were closed and families confined to their homes. For everyone this was a difficult time, inducing anxiety and fear for the health and safety of their family and friends. For families already grieving the death of a loved one this time brought additional difficulties of isolation from essential family and community support networks.

Our face-to-face activities were restricted by nationwide and local lockdowns, Government and professional guidelines from March 2020 and on into 2021, but our service remained open throughout.

Referrals

We are unique in Herefordshire in offering support to children, young people and families following the death of someone close in any circumstances and from any cause, including accidental and sudden deaths by murder or suicide. 48 new referrals (75 children and young people) were received during 2020-21 and of these 10 related to death by suicide, 1 murder and the remainder from other sudden causes including accident and illness - including 3 related to COVID-19. Only 6 were anticipated deaths, as a result of longer-term illness.

We received 64 referrals (91 children and young people) during the preceding year and many of these families and individuals were still engaged with our service and actively receiving support. We had responded quickly to nationwide lockdown in March and families were contacted to reassure them of our continued support available via telephone or online sessions.

Family Support

Our Bereavement Support Practitioners were based in their homes and, with funding for equipment & software licensing provided through Herefordshire Community Foundation and Fastershire "Keep Connected" Grant via Herefordshire Council, we were able to adapt our support to remote working. Assessment appointments for new referrals were completed by telephone or online conferencing.

We worked hard to maintain relationships and reduce the isolation of grief during this unprecedented year. Regular check-ins with parent/carers provided guidance on self-care, anxiety management and family activities. We also shared hints & tips on explaining grief to children [Facebook video link 1](#) and staying well and coping with grief during lockdown [Facebook video link 2](#) via our social media.

Additional contact, including a gift pack of sunflower seeds to plant in Summer, helped provide activities for children and reminders they were not forgotten.

As restrictions were lifted, we resumed limited face-to-face activities, family support sessions and 1:1, in a COVID secure manner. Our office has been arranged to provide screened spaces for meeting and our staff and sessional workers received vaccination early in 2021. Families are offered sessions focusing on grief reactions, individual and family coping strategies and with our support learn how to share their grief story, to communicate effectively within the family to support each other to make sense of and cope with their loss.

Although our Annual Lantern Walk of remembrance was restricted by lockdown we sent a further gift pack and Christmas decoration kit and Facebook messages to help families know they were not alone at this particularly difficult time.

As the Mayor of Hereford's Charity, we were pleased to be able to arrange to light up Hereford Town Hall as part of the national campaign of grief awareness and commemoration in December, instigated by the Good Grief Trust.

Phoenix Bereavement Support Services

TRUSTEES REPORT

One to one support

We provide 1:1 support for young adults and others when appropriate; for example following a suicide or murder, when there is no parental involvement (Looked After Children), in complex families (following divorce or family breakdown) or when communication or learning disability makes group activity more difficult for the child. Our experienced Bereavement Support Practitioners undertook additional training online, devised by the Open University & BACP, in delivering online support safely and effectively. These 1:1 sessions therefore continued for young people in need until face to face contact could be resumed.

Youth Ambassadors

During a brief lifting of restrictions, our Youth Ambassadors enjoyed a training and development day in August with local outdoor education charity, Dynamis Adventures. The focus was on advancing their team building, leadership and communication skills and trialling activities to share with the Youth Group for the future.

We delivered our Youth Group support via online live group sessions. This was a time for fun and laughter supporting their mental health and resilience, with a combination of coping strategies, wellness activities (including mindfulness and yoga), quizzes, games and peer support.

Service Delivery

We have moved in and out of lockdown and as individuals' situations, needs and preferences have differed we worked flexibly and creatively to provide our support. Many activities and plans were cancelled or changed but new ways of working have been developed, tested and adopted. We received a COVID booster grant from BBC Children in Need in September 2021 that enabled us to provide additional support and we converted some of our family session activities into kits for children under 12. These provide a starting point for conversations and feedback has been positive – empowering parent/carers and increasing confidence in their own capacity to support their children.

Our first COVID related referral came in December 2020. We anticipate additional referrals later in 2021 as the peak of COVID-related deaths in Herefordshire was in January 2021 - the majority of referrals to our service are made between 6-12months following a death. It is anticipated within our professional networks and amongst bereavement support practitioners that there will be additional complexity in grief and bereavement following deaths by Covid-19 owing to the restrictions placed on funerals, friends and family gathering and the trauma of isolation from loved ones at the time of their death.

Phoenix Bereavement Support Services

TRUSTEES REPORT

Staff and Service management

We have only one salaried staff member (21 hours/week) and three other sessional support workers for projects, as funding is available. Much more work is done on an entirely voluntary basis, including social media, fundraising and service management and oversight.

Funding for our core projects is currently by grants including BBC Children in Need for family-facing activities and youth support via The Postcode Lottery (January-December 2021). We received a grant from The Eveson Charitable Trust for service expansion, to meet increased need, by the training and development of a Trainee Family Support Worker and we received local business funding for additional sessional support.

Our Youth Ambassadors (aged 16+) devised and run the youth group and joined the sessions remotely from their various lockdown locations. Having been bereaved themselves they are uniquely placed to share their experience of grief support and jointly act as research and resource to the Board, providing feedback on activities, ideas and suggestions for change or improvement. We value their skills and commend them for their bravery and strength in using their own life experience to support others. We provide a mentor, supervision and training and plan to draw new recruits from the Youth Group to continue this work.

We have been working at capacity and we are grateful to our staff, sessional workers and volunteers for their dedication and hard work. With support from many sources we faced a difficult period with creativity and flexibility to deliver an innovative programme of support for our families at a time when numbers and needs are increasing.

Governance

Each of those involved in running the service has had their own close family bereavement and uses this lived experience to inform the support provided. All are actively involved in shaping and guiding development of the service with particular strengths and skills - strategic leadership, policy and budget management, programme management and delivery, volunteer management, research, legislation and safeguarding. Board members include two parent representatives, so we hear from service users. We are grateful for the commitment of our Trustees, their enthusiasm and contribution to the development and sustainability of the charity is invaluable.

Our salaried staff member is the designated Safeguarding Lead and our Safeguarding Children & Vulnerable Adults Policy is regularly reviewed and updated as necessary, in line with current national and local guidance. We have a named Trustee with responsibility for Safeguarding who is also the designated ICO officer. Staff, Trustees, sessional workers and volunteers hold Enhanced DBS and these are renewed every three years. The staff is line managed by the Chair of Trustees.

Access to national research and developments in bereavement care through our membership of the Childhood Bereavement Network guides our work with families, children and young people. Their work in partnership with the National Bereavement Alliance this year has been invaluable in guiding services in adapting provision in response to the pandemic and considering implications for bereavement services ongoing. As members of HVOSS (Herefordshire voluntary organisations support service) we maintain close links with local statutory and voluntary service providers and links with youth support services through the No Wrong Door project. Through our network of local connections we refer families to additional or alternative provision if Phoenix is not best placed to support them, eg Cruse Bereavement Care, CAMHS, GP or other services.

Phoenix Bereavement Support Services

TRUSTEES REPORT

Funding

Please see the accounts for detailed evidence of income and expenditure during this period.

Trusts and Grants

Thank you to local trusts, The E F Bulmer Trust and the The Eveson Charitable Trust, and national grant funders BBC Children in Need, The True Colours Trust and The Postcode Community Trust.

Historically we have received neither central nor local government funding so rely entirely on small grants and local community fundraising. However this year we were able to secure funding specific to the Covid-19 pandemic from the National Emergencies Trust's Coronavirus Appeal (NET) funding - via Herefordshire Community Foundation – and The National Lottery Coronavirus Community Support Fund.

The support we have received from these Trusts and access to emergency funding has been invaluable and are thankful for the confidence demonstrated in our service. We anticipate the challenging climate and competition for grant funding will continue.

Community support and engagement

Fundraising

Community activities and opportunities for fundraising and individual sponsorship have obviously been restricted this year. We therefore truly appreciate and acknowledge the support of all the individuals, families and groups that have helped in any way they could; Waitrose green token nomination, World Women's Day celebrations, Hereford Times Christmas Appeal, a grant from the High Sheriff's Fund (Patricia Thomas, High Sheriff of Herefordshire 2020-21), Cllr. Kath Hey The Right Worshipful the Mayor of Hereford, individual donations in memoriam and for specific activities.

We will continue to provide a compassionate response to grief and our commitment to supporting mental health and wellbeing in bereavement for individuals and families in Herefordshire with their help and the ongoing generosity of Herefordshire people.

The annual report was approved by the trustees of the charity on 16 December 2021 and Signed on its behalf by:

Linda R Jones

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Linda Jones

Trustees

Phoenix Bereavement Support Services

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Phoenix Bereavement Support Services for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 16 December 2021 and signed on its behalf by:

Linda R Jones

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Linda Jones
Trustee

Phoenix Bereavement Support Services

Independent examiners report to The Trustees of Phoenix bereavement support services

Registered Charity Number :- 07883124

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 11 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
 - Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Sharon Pocock

.....
Sharon Pocock FCCA
Chartered Certified Accountants

Suite 7 Penn House
Broad Street
Hereford
HR4 9AP
15 December 2021

Phoenix Bereavement Support Services

Statement of Financial Activities for the Year Ended 31 March 2021
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
	Note	£	£	£	£
Income and Endowments from:					
Donations and Legacies	3	34,387	12,793	47,179	25,347
Incoming resources from charitable activities	4	17,645	0	17,645	21,340
Investments income	5	2	0	2	7
Total Income		<u>52,034</u>	<u>12,793</u>	<u>64,827</u>	<u>46,694</u>
Expenditure on :					
Raising funds	6	(199)	0	(199)	(193)
Charitable Activities	7	(29,587)	(12,793)	(42,380)	(37,601)
Total Expenditure		<u>(29,786)</u>	<u>(12,793)</u>	<u>(42,579)</u>	<u>(37,794)</u>
Net expenditure		<u>(29,786)</u>	<u>(12,793)</u>	<u>(42,579)</u>	<u>(37,794)</u>
Net movement in funds		22,248	-	22,248	8,900
Reconciliation of funds					
Total Funds brought forward		22,866	-	22,866	13,966
Total funds carried forward	14	<u>45,114</u>	<u>-</u>	<u>45,114</u>	<u>22,866</u>

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2021 is shown in note 14.

Phoenix Bereavement Support Services

(Registration number: 07883124)

Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	1,400	-
Current assets			
Cash at bank and in hand		<u>45,389</u>	<u>24,288</u>
		45,389	24,288
Creditors : amounts falling due within one year	13	<u>1,675</u>	<u>1,422</u>
Net current assets		43,714	22,866
Net assets		<u><u>45,114</u></u>	<u><u>22,866</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		45,114	22,866
	14	<u><u>45,114</u></u>	<u><u>22,866</u></u>

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 11 to 19 were approved by the trustees, and authorised for issue on 16 December 2021 and signed on their behalf by:

Linda R Jones
.....
Linda Jones
Trustee

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity Status

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

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

Basis of preparation

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

Going concern

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

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

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

Grants receivable

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

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2021

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.

(ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities

(iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Expenditure

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

Raising funds

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

Charitable activities

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

Support costs

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

Governance costs

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

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2021

Taxation

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

Tangible fixed assets

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

Depreciation and amortisation

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

Cash and cash equivalents

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

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2021

3 Income from donations and legacies

	Unrestricted Funds General £	Restricted Funds £	Total 2021 £	Total 2020 £
Donations and Legacies;				
Donations from individuals	2,020	-	2,020	8,323
Grants, including capital grants;				
Grants from other charities	31,496	12,793	44,289	17,024
Regular giving and capital donations	-	-	-	-
Gifts in kind	871	-	871	-
	34,387	12,793	47,179	25,347

4 Income from other trading activities

	Unrestricted Funds General £	Total 2021 £	Total 2020 £
Events income;			
Other events income	17,645	17,645	21,340
	17,645	17,645	21,340

5 Investment Income

	Unrestricted Funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	2	2	7
	2	2	7

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Expenditure on raising funds

a) costs of generating donations and legacies

		Unrestricted Funds General	Restricted Funds General	Total 2021	Total 2020
	Note	£	£	£	£
Donations		199	-	199	193
		<u>199</u>	<u>-</u>	<u>199</u>	<u>193</u>

7 Expenditures on charitable activities

		Unrestricted Funds General	Restricted Funds General	Total 2021	Total 2020
	Note	£	£	£	£
Depreciation, amortisation and other similar costs		-	-	-	-
Allocated support costs		27,868	12,793	40,661	35,912
Governance costs	8	1,718	-	1,718	1,689
		<u>29,587</u>	<u>12,793</u>	<u>42,380</u>	<u>37,601</u>

8 Analysis of governance and support costs

		Unrestricted Funds General	Restricted Funds General	Total 2021	Total 2020
		£	£	£	£
Governance costs					
Independent examiner fees					
Examination of the financial statements		1,008	-	1,008	1,008
Other governance costs		710	-	710	681
		<u>1,718</u>	<u>-</u>	<u>1,718</u>	<u>1,689</u>

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2021

9 Net incoming / Outgoing Resources

Net outgoing resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	363	0

10 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	1,008	1,008

11 Taxation

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

12 Tangible fixed assets

	Office Equipment £	Computer Equipment £	Total £
COST			
At 01 April 2020	595	2,998	3,592
Additions During Year	493	1,270	1,763
At 31 March 2021	1,087	4,268	5,355
DEPRECIATION			
At 01 April 2020	595	2,998	3,592
Charge for the period	14	349	363
At 31 March 2021	608	3,347	3,955
NET BOOK VALUE			
At 01 April 2020	-	-	-
At 31 March 2021	479	921	1,400

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	1,513	263
Other taxation and social security	162	129
Other creditors	-	1,031
	-	-
	1,675	1,422

Phoenix Bereavement Support Services

Notes to the Financial Statements for the Year Ended 31 March 2021

14 Funds

	Balance at 1 April 2020	Income resource	Resources expended	Balance at 31 March 2021
	£	£	£	£
Unrestricted funds				
General	(22,866)	(64,827)	42,579	(45,114)

	Balance at 1 April 2019	Income resource	Resources expended	Balance at 31 March 2020
	£	£	£	£
Unrestricted funds				
General	(13,966)	(46,694)	37,794	(22,866)

15 Analysis of net assets between funds

16 Analysis of net funds

	At 01 April 2020	Cash flow	As 31 March 2021
	£	£	£
Cash as bank and in hand	24,288	21,101	45,389
Net debt	24,288	21,101	45,389






PHO001 Phoenix Bereavement Support Services Limited 2021 Charity Accounts to sign

Final Audit Report

2021-12-16

Created:	2021-12-15
By:	Sharon Pocock (sharon@kinderpocock.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAiurBlhOImDDg-X9n3GC79mHFzszFp_PA

"PHO001 Phoenix Bereavement Support Services Limited 2021 Charity Accounts to sign" History

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