

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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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 Ronn timer 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)

				2024	2023
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	£	£	£	£
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	-	-	-	-
	<u>10,204</u>	<u>16,457</u>	<u>26,661</u>	<u>61,760</u>

4 Income from other trading activities

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

5 Investment Income

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

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	<u>2,171</u>	<u>-</u>	<u>2,171</u>	<u>2,130</u>
		<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		<u>875</u>	<u>-</u>	<u>875</u>	<u>834</u>
		<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)
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	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)
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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