

**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 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 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)

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

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	-	-	-	-
	<u>16,715</u>	<u>44,962</u>	<u>61,677</u>	<u>26,661</u>

#### 4 Income from other trading activities

	Unrestricted Funds General £	Total 2025 £	Total 2024 £
Events income;			
Other events income	341	341	542
	<u>341</u>	<u>341</u>	<u>542</u>

#### 5 Investment Income

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



# 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

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

### 7 Expenditures on charitable activities

		Unrestricted Funds General	Restricted Funds General	Total 2025	Total 2024
	Note	£	£	£	£
Depreciation, amortisation and other similar costs		-	-	-	237
Allocated support costs		21,847	32,168	54,015	41,888
Governance costs	8	<u>2,209</u>	<u>-</u>	<u>2,209</u>	<u>2,171</u>
		<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		<u>913</u>	<u>-</u>	<u>913</u>	<u>875</u>
		<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 £
<b>COST</b>			
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
<b>DEPRECIATION</b>			
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
<b>NET BOOK VALUE</b>			
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 £
<b>Unrestricted funds</b>				
General	(26,816)	(17,549)	24,300	(20,064)

<b>Restricted funds</b>	(11,607)	(44,962)	32,168	(24,400)
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	Balance at 1 April 2023 £	Income resource £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
General	(50,246)	(11,056)	34,487	(26,816)

<b>Restricted funds</b>	(5,139)	(16,457)	9,989	(11,607)
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#### 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