

ACHING ARMS

England & Wales · Charity number 1153296

Details

Status Registered

Legal form CIO

Registered 2013-08-08

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

Contact

Address 33 Victoria Road
Warley
Brentwood
Essex
CM14 5DR

Phone 07826067801

Email Info@achingarms.co.uk

Website www.achingarms.co.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE TO:-(1)PROMOTE AND PROTECT THE HEALTH (INCLUDING, BUT NOT LIMITED TO, THE MENTAL HEALTH AND WELL-BEING) OF PARENTS, THEIR FAMILIES AND FRIENDS WHEN A BABY DIES IN UTERO, AT BIRTH OR SOON AFTER BIRTH ("BABY LOSS");(2)ADVANCE EDUCATION ABOUT THE EXPERIENCE OF BABY LOSS PARTICULARLY, BUT NOT EXCLUSIVELY, AMONGST HEALTHCARE PROFESSIONALS; AND(3)SUPPORT AND PROMOTE RESEARCH INTO BABY LOSS AND THE METHODS OF ALLEVIATING SUFFERING ARISING FROM BABY LOSS AND TO DISSEMINATE THE RESULTS OF SUCH RESEARCH.

Activities: Aching Arms provides comfort teddy bears to parents whose baby has died during pregnancy, birth or infancy. They gift bears to parents via maternity health professionals and befriending groups in the UK. The bears are used to discuss support available to parents. The charity also leads awareness training for health professionals and hosts a telephone befriending service for bereaved parents.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-07-31	£299,478	£394,384	-	-
2023-07-31	£293,585	£278,395	-	-
2022-07-31	£270,364	£213,317	-	-
2021-08-08	£178,933	£126,450	-	-
2020-08-08	£172,679	£109,458	-	-

Trustees

Name	Role	Appointed
Donna Dunn	Chair	2022-03-26
Andrew Morris		2024-08-20
Melissa Barclay		2018-02-17
Rachel Williams		2026-04-21
Steve Perry		2026-04-21
Sundeep Kaur		2018-02-17

Accounts

Charity number: 1153296

ACHING ARMS

Trustees' Report and Unaudited Financial Statements

For The Year Ended 31 July 2024

Mansell & Co
Chartered Certified Accountants
5 Ducketts Wharf
South Street
Bishops' Stortford
Hertfordshire
CM23 3AR

ACHING ARMS

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Reference and Administration Information

Trustees

Sundeep Kaur - Chair

Sarah Atkinson – Treasurer (Resigned 21/09/2024)

Donna Dunn – Interim Treasurer

Melissa Barclay

Andrew Morris

Anna Clancy (Resigned 12/06/2024)

Chief executive officer

Leanne Turner

Charity registration number

1153296

Business address

33 Victoria Road

Brentwood

Essex

CM14 5DR

Website

www.achingarms.co.uk

Bank

HSBC UK Bank Plc

Brentwood Branch

91 High Street

Brentwood

CM14 4RU

Independent examiner

Wilton Lyndon Ltd T/A Mansell & Co.

Chartered Certified Accountants

5 Ducketts Wharf

South Street

Bishop's Stortford

Herts

CM23 3AR

ACHING ARMS

Trustees' Annual Report for the Year Ended 31 July 2024

The Trustees present their annual report together with the financial statements of the charity for the year 1 August 2023 to 31 July 2024 and confirm they comply with the requirements of the Charities Act 2011, the trust deed and the Charities SORP.

The Trustees who served during the year were:

Sundee Kaur - Chair
Sarah Atkinson – Treasurer
Anna Clancy
Melissa Barclay
Donna Dunn
Andrew Morris

Objectives and Activities

a. Policies and objectives

To promote and protect the health (including, but not limited to, the mental health and well-being) of parents, their families and friends when a baby dies in utero, at birth or soon after birth (“baby loss”).

To advance education about the experience of baby loss particularly, but not exclusively, amongst healthcare professionals.

To support and promote research into baby loss and the methods of alleviating suffering arising from baby loss and to disseminate the results of such research.

b. Principle activities

Aching Arms provides comfort teddy bears to parents whose baby has died during pregnancy, birth or infancy. They donate bears to parents via maternity health professionals and befriending groups in the UK. The bears are used to discuss support available to parents. The charity also leads awareness training for health professionals and hosts a telephone befriending service for bereaved parents.

c. Public benefit

The Trustees have developed their strategic plans to ensure that the charity plans provide public benefit and achieves its objectives as set out in the Foundation Constitution. The Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance ‘Public benefit: reporting (PB3)’.

Achievements and performance

From 1st August 2023 until the end of July 2024, Aching Arms continued to support bereaved families, supply comfort bears to thousands of families and extend its services to meet the increasing demand and tailor its support for parents who experience the loss of their baby during pregnancy, at birth or soon after. We have successfully launched a support guide for bereaved fathers, this is a unique resource and demonstrates our innovative approach to supporting bereaved families.

This year ends just days before the 12th anniversary of our registration with the Charity Commission in England and Wales and 14 years since the charity was founded. We set this year’s budget with optimism and a commitment to invest in the charity’s growth both by expanding the staff team and establishing premises in the West Midlands. These decisions were made with a belief in continuing to strive forward after the impact felt by the Covid19 pandemic.

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Trustees' Annual Report for the Year Ended 31 July 2024

Our optimistic outlook continues to be affected by the cost-of-living crisis, causing a squeeze on household budgets, uncertainty in the financial markets with a General Election called for part way through our financial year, the war in Ukraine and Gaza continuing to cause a hike in utilities prices and donors prioritising support for those in need living in conflict zones at in deprived communities in the UK.

Although, household budgets remain tight, we still managed to increase our income on the previous financial year and keep our spending in line with our budget, which is testament to the commitment our supporters have to ensuring we can continue our work. However, we have seen for the first time that our expenses outweigh our income causing a shortfall. Keeping in mind we started the year with very high reserves, we are ending the year with 6 months of reserves which is in line with guidance from the Charity Commission.

In Summary:

As we approach 2025 we are reviewing our aims as set out in our 2022-2025 Strategic Plan. All areas have progressed really well.

We have more maternity services choosing to include our comfort bears in their bereavement pathway and our Supporting Arms service continued to evolve and enhance the quality of care we offer. There has been increased engagement directly with NHS Trusts and local health care providers.

Our training programmes, for health professionals and the business community continue to be positively received and requested.

Participation in sporting and challenge events has seen a big increase, with more first-time fundraisers getting involved and the return of previous fundraisers.

The momentum of our Be Together Programme has picked up after a slow start in Spring/Summer 2023. Some beautiful support stories have come from each event. Due to some delays beyond our control, it was agreed with the funders to extend our grant to Summer 2025.

We've had very successful grant applications, recruited staff to roles in Corporate Fundraising and Research and extended our Bereavement Care Team.

Our systems for storing and using data continue to improve and we are now effectively using our Customer Relations Management System (CRM) to store personal data including our Dedication List for our bears, collect donations, fundraiser registration and the function of our postal bears, hospitals bears and the Dad's support guide.

Financial review

a. Going concern

The Trustees continue to assess the impact of various economic and social challenges including inflation, interest rates, cost of living crisis etc. We have taken these into consideration in planning for our finances and operations for the coming year.

Cash flow forecasts and budget projections have been reviewed and the Board of Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements.

ACHING ARMS

Trustees' Annual Report for the Year Ended 31 July 2024

b. Reserves policy

The Trustees regularly undertake a review of the financial activities to ensure the charity has sufficient reserves in order to operate in both the short and longer term.

The charity's reserve policy is to maintain liquid funds equal to at least six months' core costs, which are primarily bear purchases and deliveries, salaries and premises costs. This level of reserves has been met throughout the year.

c. Financial performance

Our main income comes from donations and fundraising, amounting to £214,452 in the year (2023: £236,503). Merchandise sales were £11,587 in the year (2023: £13,627). Total income reached £299,478 (2023: £293,585).

Expenditure for the year was £394,384 (2023: £278,395), resulting in a current deficit of £94,906 (2023: surplus of £15,190).

Structure, governance and management

a. Constitution

The charity is controlled by its governing document.

b. Method of appointment or election of Trustees

The Board of Trustees carries out regular reviews to identify any gaps in the knowledge and experience of our Board needs to further Aching Arms work. Potential new trustees are required to submit an application form, and if taken forward they are then invited to attend a Board meeting, following which they attend an interview, and if both parties are happy and willing to continue, their application is submitted to the next scheduled trustees meeting for confirmation of appointment. New trustees are provided with access to relevant policy and procedure documents that are appropriate to the role they undertake as trustees.

c. Risk management

We continue to assess, review and plan for all risks the organisation may face now and in the future. All new projects and activities developed and run by Aching Arms undergo a risk assessment before they begin. This process highlights awareness to the potential risks faced and will assist with the development of robust contingency plans.

The trustees have identified the risks to which the charity is exposed and have implemented procedures to manage those risks. The risks of the charity are reviewed at Trustee meetings on a regular basis.

Plans for the future

We continue to have ambitious growth plans for the future. Offering Aching Arms bears either through hospitals or directly by post to an increasing number of parents whose baby has died is at the core of everything that we do and will continue to be our focus. In addition, we will continue our support services for bereaved families in the following areas: 1. maintaining the 'Supporting Arms' service that was launched in 2020; 2. Extending the reach to 'Supporting Arms for Dads' service; 3. Continuing the 'Be Together' program in 2024-25; 4. Supporting siblings through loss; 5. Supporting families whose loss was longer ago; and 6. Ensure our services are inclusive and accessible to families from diverse communities, including those with disabilities and ethnic minorities.

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Trustees' Annual Report for the Year Ended 31 July 2024

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and accounting 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 charity will continue to operate.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees on 12th February 2025 and signed on their behalf by:

sundeep kaur
sundeep kaur (Feb 19, 2025 22:29 GMT)

Sundeep Kaur – Chair

ACHING ARMS

Independent Examiner's Report for the Year Ended 31 July 2024

Independent examiner's report to the trustees of Aching Arms

I report to the trustees on my examination of the financial statements of Aching Arms ('the charity') for the year ended 31 July 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

Stephen Pinder

Stephen Pinder (Feb 20, 2025 07:53 GMT)

Stephen Pinder FCCA MAAT
Mansell & Co
Chartered Certified Accountants
5 Ducketts Wharf
South Street
Bishop's Stortford
Hertfordshire
CM23 3AR

Date: 12th February 2025

ACHING ARMS

Statement of Financial Activities (including Income & Expenditure Account)

for the Year Ended 31 July 2024

		Unrestricted	Restricted	31.07.24	31.07.23
		funds	funds	Total	Total
	<u>Notes</u>	£	£	funds	funds
				£	£
Income from:					
Donations and fundraising		186,977	27,475	214,452	236,503
Merchandise sales		11,587	-	11,587	13,627
Gift aid		28,210	-	28,210	23,712
Brentwood grant		-	-	-	-
Amazon smile		-	-	-	2,030
Lottery grant		-	-	-	-
Other income	2	45,229	-	45,229	17,713
Total income		272,003	27,475	299,478	293,585
Cost of sales:					
Purchases		(50,188)	-	(50,188)	(13,285)
Direct costs		(8,550)	(2,411)	(10,961)	(6,247)
Postage and packing		(11,896)	(447)	(12,343)	(13,072)
		(70,634)	(2,858)	(73,492)	(32,604)
Gross profit		201,369	24,617	225,986	260,981
Expenses: (analysed below)					
Employment costs		(227,567)	(15,057)	(242,624)	(169,500)
Establishment costs		(8,541)	-	(8,541)	(3,868)
General administrative expenses		(53,799)	(12,319)	(66,118)	(69,182)
Finance charges		(2,200)	-	(2,200)	(2,026)
Depreciation charges		(1,409)	-	(1,409)	(1,215)
Interest payable		-	-	-	-
Total expenditure		(293,516)	(27,376)	(320,892)	(245,791)
Net income / (expenditure)		(92,147)	(2,759)	(94,906)	15,190
Transfers between funds	10	-	-	-	-
Net movement in funds		(92,147)	(2,759)	(94,906)	15,190
Reconciliation of funds:					
Total funds brought forward		213,142	50,309	263,451	248,261
Total funds carried forward		120,995	47,550	168,545	263,451

The above results were derived from continuing operations.

The charity has no recognised gains or losses for the year other than the results above.

ACHING ARMS

Statement of Financial Activities (including Income & Expenditure Account)

for the Year Ended 31 July 2024

	Unrestricted funds £	Restricted funds £	31.07.24 Total funds £	31.07.23 Total funds £
Employment costs:				
Wages and salaries	205,939	14,877	220,816	160,015
Staff NIC (Employers)	13,486	-	13,486	3,718
Staff pensions	4,915	-	4,915	3,313
Staff training	3,227	180	3,407	2,454
	<u>227,567</u>	<u>15,057</u>	<u>242,624</u>	<u>169,500</u>
Establishment costs:				
Rent	7,910	-	7,910	3,285
Insurance	631	-	631	583
	<u>8,541</u>	<u>-</u>	<u>8,541</u>	<u>3,868</u>
General administrative expenses:				
Telephone and internet	1,802	-	1,802	1,067
Computer software and maintenance costs	3,854	2,993	6,847	5,271
Office costs	11,996	1,650	13,646	5,236
Trade subscriptions	1,716	-	1,716	4,607
Travel and subsistence	6,356	808	7,164	5,495
Advertising and website costs	10,361	206	10,567	21,496
Accountancy and bookkeeping fees	8,160	-	8,160	6,960
Consultancy fees	4,860	6,662	11,522	16,470
Legal and professional fees	4,694	-	4,694	2,580
	<u>53,799</u>	<u>12,319</u>	<u>66,118</u>	<u>69,182</u>
Finance charges:				
Bank charges	<u>2,200</u>	<u>-</u>	<u>2,200</u>	<u>2,026</u>
Depreciation charges:				
Depreciation of office equipment	<u>1,409</u>	<u>-</u>	<u>1,409</u>	<u>1,215</u>
Interest payable:				
Other interest payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

ACHING ARMS

Balance Sheet as at 31 July 2024

		2024		2023	
	<u>Notes</u>	£	£	£	£
Fixed assets					
Tangible assets	6		2,445		2,491
Current assets					
Stocks	7	37,121		42,262	
Cash at bank and in hand		140,298		225,220	
Debtors	8	<u>1,076</u>		<u>1,200</u>	
		178,495		268,682	
Creditors: Amounts falling due within one year	9	<u>(12,395)</u>		<u>(7,722)</u>	
Net current assets			<u>166,100</u>		<u>260,960</u>
Net assets			<u>168,545</u>		<u>263,451</u>
Charity funds	10				
Unrestricted funds			120,995		213,142
Restricted funds			<u>47,550</u>		<u>50,309</u>
Total funds			<u>168,545</u>		<u>263,451</u>

Approved and authorised by the trustees on 12th February 2025 and signed on their behalf by:

sundeep kaur
sundeep kaur (Feb 19, 2025 22:29 GMT)

Sundeep Kaur - Chair

ACHING ARMS

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2024

1. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principle 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 charity is a public benefit entity and these 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) (Second Edition)' and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

Basis of preparation

The financial statements have been prepared using the historic cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities..

Tax

The charity is exempt from corporation tax on its charitable activities.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class

Office equipment

Depreciation method and rate

4 years straight line basis

Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

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.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

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Notes to the Unaudited Financial Statements for the Year Ended 31 July 2024

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2. Other trading activities

	2024	2023
	£	£
Grants and subsidies	41,994	16,315
Post and packaging	8	-
Interest received	3,227	1,398
	<u>45,229</u>	<u>17,713</u>

3. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation expense	1,409	1,215
Independent examiners fees	3,120	3,000
	<u>4,529</u>	<u>4,215</u>

4. Trustees's remuneration and benefits

There were no Trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

Key management personnel

The charity considers its key management personnel to consist of the Trustees and Chief Executive Officer. Key personnel remuneration consisted of gross pay £44,880 (2023: £45,110), employer's NI contribution £4,938 (2023: £5,055) and employer's pension contribution £1,159 (2023: £1,072).

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Notes to the Unaudited Financial Statements for the Year Ended 31 July 2024

5. Staff costs

	2024 £	2023 £
Wages and salaries	220,816	160,015
Social security costs	13,486	3,718
Other pension costs	4,915	3,313
	<u>239,217</u>	<u>167,046</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Full-time equivalents	<u>8</u>	<u>8</u>

No employee received emoluments in excess of £60,000.

6. Tangible fixed assets

	Office Equipment £
Cost	
As at 1 August 2023	4,848
Additions	<u>1,363</u>
As at 31 July 2024	<u>6,211</u>
Depreciation	
As at 1 August 2023	2,357
Charge for the year	<u>1,409</u>
As at 31 July 2024	<u>3,766</u>
Net book value	
As at 31 July 2024	<u>2,445</u>
As at 31 July 2023	<u>2,491</u>

7. Stock

	2024 £	2023 £
Stock	<u>37,121</u>	<u>42,262</u>

8. Debtors

	2024 £	2023 £
Trade debtors	<u>1,076</u>	<u>1,200</u>

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Notes to the Unaudited Financial Statements for the Year Ended 31 July 2024

9. Creditors

Creditors: amounts falling due within one year

	2024 £	2023 £
Due within one year		
Trade creditors	5,788	1,049
Other creditors	949	846
Taxation and social security	2,538	2,827
Accruals and deferred income	3,120	3,000
	<u>12,395</u>	<u>7,722</u>

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Notes to the Unaudited Financial Statements for the Year Ended 31 July 2024

10. Movement in funds

	Balance at 01.08.23 £	Net movement in funds £	Transfers between funds £	Balance at 31.07.24 £
Unrestricted funds				
Be together	4,910	326	-	5,236
Community events	433	-	-	433
Health professional training	150	-	-	150
Supporting arms – Lloyds bank	16,150	-	-	16,150
Supporting arms – St James Place	3,758	9,293	-	13,051
Volunteer expenses – Community events	1,000	-	-	1,000
Wesleyan	-	1,749	-	1,749
General fund	186,741	(103,515)	-	83,226
	213,142	(92,147)	-	120,995
Restricted funds				
Bear hug	-	2,694	-	2,694
Bears in memory	1,694	-	-	1,694
Brentwood grant	3,915	(2,993)	-	922
Globals make some noise	22,224	467	-	22,691
Lottery grant	4,067	(4,931)	-	(864)
Northern Ireland	1,588	-	-	1,588
Operations (bear distribution) – Openwork Foundation	-	775	-	775
Postal bears	-	(413)	-	(413)
Provide	-	(1,400)	-	(1,400)
Reward finance	7,658	-	-	7,658
Social media	400	-	-	400
St James Place	6,787	-	-	6,787
Staff rewards	635	-	-	635
Telephone	95	-	-	95
Wales fund	1,246	(122)	-	1,124
Women and girls	-	3,164	-	3,164
	50,309	(2,759)	-	47,550
Total funds	263,451	(94,906)	-	168,545

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Notes to the Unaudited Financial Statements for the Year Ended 31 July 2024

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Net movement in funds £
Unrestricted funds			
Be together	360	(34)	326
Community events	-	-	-
Health professional training	-	-	-
Supporting arms – Lloyds bank	-	-	-
Supporting arms – St James Place	15,000	(5,707)	9,293
Volunteer expenses – Community events	-	-	-
Wesleyan	2,000	(251)	1,749
General fund	254,643	(358,158)	(103,515)
	<u>272,003</u>	<u>(364,150)</u>	<u>(92,147)</u>
Restricted funds			
Bear hug	2,700	(6)	2,694
Bears in memory	-	-	-
Brentwood grant	-	(2,993)	(2,993)
Globals make some noise	19,000	(18,533)	467
Lottery grant	-	(4,931)	(4,931)
Northern Ireland	-	-	-
Operations (bear distribution) – Openwork Foundation	775	-	775
Postal bears	-	(413)	(413)
Provide	-	(1,400)	(1,400)
Reward finance	-	-	-
Social media	-	-	-
St James Place	-	-	-
Staff rewards	-	-	-
Telephone	-	-	-
Wales fund	-	(122)	(122)
Women and girls	5,000	(1,836)	3,164
	<u>27,475</u>	<u>(30,234)</u>	<u>(2,759)</u>
Total funds	<u>299,478</u>	<u>(394,384)</u>	<u>(94,906)</u>

ACHING ARMS

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2024

10. Movement in funds – continued

Comparatives for movement in funds

	Balance at 01.08.22 £	Net movement in funds £	Transfers between funds £	Balance at 31.07.23 £
Unrestricted funds				
Be together	4,955	(45)	-	4,910
Community events	433	-	-	433
Health professional training	-	150	-	150
Supporting arms – Lloyds bank	16,000	150	-	16,150
Supporting arms – St James Place	1,270	2,488	-	3,758
Volunteer expenses – Community events	1,000	-	-	1,000
General fund	194,288	(18,700)	11,153	186,741
	<u>217,946</u>	<u>(15,957)</u>	<u>11,153</u>	<u>213,142</u>
Restricted funds				
Bears in memory	-	1,694	-	1,694
Brentwood grant	6,132	(2,217)	-	3,915
Globals make some noise	-	22,224	-	22,224
Lottery grant	4,067	-	-	4,067
Northern Ireland	-	1,588	-	1,588
Operations (bear distribution) – Openwork Foundation	10,000	-	(10,000)	-
Postal bears	434	(434)	-	-
Reward finance	-	7,658	-	7,658
Social media	-	400	-	400
St James Place	7,940	-	(1,153)	6,787
Staff rewards	635	-	-	635
Telephone	-	95	-	95
Wales fund	1,107	139	-	1,246
	<u>30,315</u>	<u>31,147</u>	<u>(11,153)</u>	<u>50,309</u>
Total funds	<u>248,261</u>	<u>15,190</u>	<u>-</u>	<u>263,451</u>

ACHING ARMS

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2024

Comparatives net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Net movement in funds £
Unrestricted funds			
Be together	85	(130)	(45)
Community events	-	-	-
Health professional training	150	-	150
Supporting arms – Lloyds bank	150	-	150
Supporting arms – St James Place	3,250	(762)	2,488
Volunteer expenses – Community events	-	-	0
General fund	254,089	(272,789)	(18,700)
	<u>257,724</u>	<u>(273,681)</u>	<u>(15,957)</u>
Restricted funds			
Bears in memory	1,694	-	1,694
Brentwood grant	-	(2,217)	(2,217)
Globals make some noise	24,015	(1,791)	22,224
Lottery grant	-	-	-
Northern Ireland	1,660	(72)	1,588
Operations (bear distribution) – Openwork Foundation	-	-	-
Postal bears	-	(434)	(434)
Reward finance	7,858	(200)	7,658
Social media	400	-	400
St James Place	-	-	-
Staff rewards	-	-	-
Telephone	95	-	95
Wales fund	139	-	139
	<u>35,861</u>	<u>(4,714)</u>	<u>31,147</u>
Total funds	<u>293,585</u>	<u>(278,395)</u>	<u>15,190</u>

11. Related party transactions

There were no related party transactions for the year ended 31 July 2024.

Aching Arms - Final Accounts 31 July 2024

Final Audit Report

2025-02-20

Created:	2025-02-12
By:	Darren White (DARREN@MANSELLANDCO.ORG)
Status:	Signed
Transaction ID:	CBJCHBCAABAAS8ixwPYWeSPWsdOslYtRtDbhnhQH6mB0

"Aching Arms - Final Accounts 31 July 2024" History

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 Document e-signed by sundeep kaur (chair@achingarms.co.uk)
Signature Date: 2025-02-19 - 22:29:35 GMT - Time Source: server

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 Signer stephen@mansellandco.org entered name at signing as Stephen Pinder
2025-02-20 - 07:53:04 GMT

 Document e-signed by Stephen Pinder (stephen@mansellandco.org)
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 Agreement completed.
2025-02-20 - 07:53:06 GMT

Accounts

Charity number: 1153296

ACHING ARMS

Trustees' Report and Unaudited Financial Statements

For The Year Ended 31 July 2023

Mansell & Co
Chartered Certified Accountants
5 Ducketts Wharf
South Street
Bishops' Stortford
Hertfordshire
CM23 3AR

ACHING ARMS

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ACHING ARMS

Reference and Administration Information

Trustees

Sundeeep Kaur - Chair
Sarah Atkinson – Treasurer
Claire Osborn-Woollard (Vacated 20/05/2023)
Anna Clancy
Melissa Barclay
Donna Dunn

Chief executive officer

Leanne Turner

Charity registration number

1153296

Business address

33 Victoria Road
Brentwood
Essex
CM14 5DR

Website

www.achingarms.co.uk

Bank

HSBC UK Bank Plc
Brentwood Branch
91 High Street
Brentwood
CM14 4RU

Independent examiner

Wilton Lyndon Ltd T/A Mansell & Co.
Chartered Certified Accountants
5 Ducketts Wharf
South Street
Bishop's Stortford
Herts
CM23 3AR

ACHING ARMS

Trustees' Annual Report for the Year Ended 31 July 2023

The Trustees present their annual report together with the financial statements of the charity for the year 1 August 2022 to 31 July 2023 and confirm they comply with the requirements of the Charities Act 2011, the trust deed and the Charities SORP.

The Trustees who served during the year were:

Sundeep Kaur - Chair
Sarah Atkinson – Treasurer
Claire Osborn-Woollard (Vacated 20/05/2023)
Anna Clancy
Melissa Barclay
Donna Dunn

Objectives and Activities

a. Policies and objectives

To promote and protect the health (including, but not limited to, the mental health and well-being) of parents, their families and friends when a baby dies in utero, at birth or soon after birth (“baby loss”).

To advance education about the experience of baby loss particularly, but not exclusively, amongst healthcare professionals.

To support and promote research into baby loss and the methods of alleviating suffering arising from baby loss and to disseminate the results of such research.

b. Principle activities

Aching Arms provides comfort teddy bears to parents whose baby has died during pregnancy, birth or infancy. They donate bears to parents via maternity health professionals and befriending groups in the UK. The bears are used to discuss support available to parents. The charity also leads awareness training for health professionals and hosts a telephone befriending service for bereaved parents.

c. Public benefit

The Trustees have developed their strategic plans to ensure that the charity plans provides public benefit and achieves its objectives as set out in the Foundation Constitution. The Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance ‘Public benefit: reporting (PB3)’.

Achievements and performance

The aims as set out in our 2022-2025 Strategic Plan are progressing very well.

We have more maternity services choosing to include our comfort bears in their bereavement pathway and our Supporting Arms service continued to evolve and enhance the quality of care we offer. There has been increased engagement directly with NHS Trusts and local health care providers. We now work with 180 hospitals across the UK.

Our training programmes, for health professionals and the business community continue to be positively received and in demand.

Participation in sporting and challenge events has seen a big increase, with more first-time fundraisers getting involved and the return of previous fundraisers.

We’ve had very successful grant applications, grown our volunteer team and recruited staff to roles in Digital Communications, Community and Events Fundraising and the Be Together Programme.

Our systems for storing and using data continue to improve and we are now effectively using our Customer Relations Management System (CRM) to store personal data including our Dedication List for our bears, collect donations, fundraiser registration and the function of our postal bears. This is all thanks to the hard work of our staff, trustees, and volunteers.

ACHING ARMS

Trustees' Annual Report for the Year Ended 31 July 2023

Financial review

a. Going concern

The Trustees continue to assess the impact of various economic and social challenges including inflation, interest rates, cost of living crisis etc. We have taken these into consideration in planning for our finances and operations for the coming year.

Cash flow forecasts and budget projections have been reviewed and the Board of Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

The Trustees regularly undertake a review of the financial activities to ensure the charity has sufficient reserves in order to operate in both the short and longer term.

The charity's reserve policy is to maintain liquid funds equal to at least six months' core costs, which are primarily bear purchases and deliveries, salaries and premises costs. This level of reserves has been met throughout the year.

c. Financial performance

Our main income comes from donations and fundraising, amounting to £236,503 in the year (2022: £217,517). Merchandise sales were £13,627 in the year (2022: £12,745). Total income reached £293,585 (2022: £270,364).

Expenditure for the year was £276,484 (2022: £213,317), resulting in a current surplus of £17,101 (2022: surplus of £57,047).

Structure, governance and management

a. Constitution

The charity is controlled by its governing document.

b. Method of appointment or election of Trustees

The Board of Trustees carries out regular reviews to identify any gaps in the knowledge and experience of our Board needs to further Aching Arms work. Potential new trustees are required to submit an application form, and if taken forward they are then invited to attend a Board meeting, following which they attend an interview, and if both parties are happy and willing to continue, their application is submitted to the next scheduled trustees meeting for confirmation of appointment.. New trustees are provided with access to relevant policy and procedure documents that are appropriate to the role they undertake as trustees.

c. Risk management

We continue to assess, review and plan for all risks the organisation may face now and in the future. All new projects and activities developed and run by Aching Arms undergo a risk assessment before they begin. This process highlights awareness to the potential risks faced and will assist with the development of robust contingency plans.

The trustees have identified the risks to which the charity is exposed and have implemented procedures to manage those risks. The risk of the charity are reviewed at Trustee meetings on a regular basis.

Plans for the future

We have ambitious growth plans for the future. Offering Aching Arms bears either through hospitals or directly by post to all parents whose baby has died is at the core of everything that we do and will continue to be our focus. In addition, we will grow our support services for bereaved families in the following areas: 1. Growing our 'Supporting Arms' services that was launched in 2020; 2. Extending the reach to 'Supporting Arms for Dads' service; 3. Developing the 'Be Together' program; 4. Supporting siblings through loss; 5. Supporting families whose loss was longer ago; and 6. Ensure our services are inclusive and accessible to families from diverse communities, including those with disabilities and ethnic minorities.

ACHING ARMS

Trustees' Annual Report for the Year Ended 31 July 2023

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993, the charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees on 19th December 2023 and signed on their behalf by:

sundeep kaur
sundeep kaur (Dec 21, 2023 16:05 GMT)

Sundeep Kaur – Chair

ACHING ARMS

Independent Examiner's Report for the Year Ended 31 July 2023

Independent examiner's report to the trustees of Aching Arms

I report to the trustees on my examination of the financial statements of Aching Arms ('the charity') for the year ended 31 July 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

Stephen Pinder
Stephen Pinder (Dec 21, 2023 16:09 GMT)

Stephen Pinder FCCA MAAT
Mansell & Co
Chartered Certified Accountants
5 Ducketts Wharf
South Street
Bishop's Stortford
Hertfordshire
CM23 3AR

Date: 19th December 2023

ACHING ARMS

Statement of Financial Activities (including Income & Expenditure Account)

for the Year Ended 31 July 2023

		Unrestricted funds £	Restricted funds £	31.07.23 Total funds £	31.07.22 Total funds £
	<u>Notes</u>				
Income from:					
Donations and fundraising		201,137	35,366	236,503	217,517
Merchandise sales		13,627	-	13,627	12,745
Gift aid		23,712	-	23,712	27,409
Brentwood grant		-	-	-	350
Amazon smile		2,030	-	2,030	1,338
Lottery grant		-	-	-	-
Other income	2	17,218	495	17,713	11,005
Total income		257,724	35,861	293,585	270,364
Cost of sales:					
Purchases		(13,285)	-	(13,285)	(25,051)
Direct costs		(4,968)	(1,279)	(6,247)	(3,672)
Postage and packing		(12,638)	(434)	(13,072)	(12,424)
		(30,891)	(1,713)	(32,604)	(41,147)
Gross profit		226,833	34,148	260,981	229,217
Expenses: (analysed below)					
Employment costs		(169,500)	-	(169,500)	(98,902)
Establishment costs		(3,868)	-	(3,868)	(680)
General administrative expenses		(66,181)	(3,001)	(69,182)	(69,952)
Finance charges		(2,026)	-	(2,026)	(2,105)
Depreciation charges		(1,215)	-	(1,215)	(531)
Interest payable		-	-	-	-
Total expenditure		(242,790)	(3,001)	(245,791)	(172,170)
Net income / (expenditure)		(15,957)	31,147	15,190	57,047
Transfers between funds	10	11,153	(11,153)	-	-
Net movement in funds		(4,804)	19,994	15,190	57,047
Reconciliation of funds:					
Total funds brought forward		217,946	30,315	248,261	191,214
Total funds carried forward		213,142	50,309	263,451	248,261

The above results were derived from continuing operations.

The charity has no recognised gains or losses for the year other than the results above.

ACHING ARMS

Statement of Financial Activities (including Income & Expenditure Account)

for the Year Ended 31 July 2023

	Unrestricted funds £	Restricted funds £	31.07.23 Total funds £	31.07.22 Total funds £
Employment costs:				
Wages and salaries	160,015	-	160,015	94,623
Staff NIC (Employers)	3,718	-	3,718	1,266
Staff pensions	3,313	-	3,313	1,873
Staff training	2,454	-	2,454	1,140
	<u>169,500</u>	<u>-</u>	<u>169,500</u>	<u>98,902</u>
Establishment costs:				
Rent	3,285	-	3,285	350
Insurance	583	-	583	330
	<u>3,868</u>	<u>-</u>	<u>3,868</u>	<u>680</u>
General administrative expenses:				
Telephone and internet	1,067	-	1,067	614
Computer software and maintenance costs	3,449	1,822	5,271	8,673
Office costs	4,734	502	5,236	1,770
Trade subscriptions	4,211	396	4,607	3,329
Travel and subsistence	5,214	281	5,495	2,239
Advertising and website costs	21,496	-	21,496	28,895
Accountancy and bookkeeping fees	6,960	-	6,960	5,034
Consultancy fees	16,470	-	16,470	17,958
Legal and professional fees	2,580	-	2,580	1,440
	<u>66,181</u>	<u>3,001</u>	<u>69,182</u>	<u>69,952</u>
Finance charges:				
Bank charges	<u>2,026</u>	<u>-</u>	<u>2,026</u>	<u>2,105</u>
Depreciation charges:				
Depreciation of office equipment	<u>1,215</u>	<u>-</u>	<u>1,215</u>	<u>531</u>
Interest payable:				
Other interest payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

ACHING ARMS

Balance Sheet as at 31 July 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	6	2,491	1,589
Current assets			
Stocks	7	42,262	12,356
Cash at bank and in hand		225,220	241,132
Debtors	8	<u>1,200</u>	<u>-</u>
		268,682	253,488
Creditors: Amounts falling due within one year	9	<u>(7,722)</u>	<u>(6,816)</u>
Net current assets		<u>260,960</u>	<u>246,672</u>
Net assets		<u>263,451</u>	<u>248,261</u>
Charity funds	10		
Unrestricted funds		213,142	217,946
Restricted funds		<u>50,309</u>	<u>30,315</u>
Total funds		<u>263,451</u>	<u>248,261</u>

Approved and authorised by the trustees on 19th December 2023 and signed on their behalf by:

Sundeep Kaur
sundeep kaur (Dec 21, 2023 16:05 GMT)

Sundeep Kaur - Chair

ACHING ARMS

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2023

1. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principle 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 charity is a public benefit entity and these 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) (Second Edition)' and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following '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) (Second Edition)' rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Basis of preparation

The financial statements have been prepared using the historic cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities..

Tax

The charity is exempt from corporation tax on its charitable activities.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Office equipment	4 years straight line basis

Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

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.

ACHING ARMS

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2023

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2. Other trading activities

	2023	2022
	£	£
Grants and subsidies	16,315	11,005
Interest received	1,398	-
	<u>17,713</u>	<u>11,005</u>

3. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation expense	1,215	531
Independent examiners fees	3,000	2,400
	<u>4,215</u>	<u>2,931</u>

4. Trustees's remuneration and benefits

There were no Trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

Key management personnel

The charity considers its key management personnel to consist of the Trustees and Chief Executive Officer.

Key personnel remuneration consisted of gross pay £45,110 (2022: £37,106), employer's NI contribution £5,055 (2022: £4,002) and employer's pension contribution £1,072 (2022: £921).

ACHING ARMS

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2023

5. Staff costs

	2023 £	2022 £
Wages and salaries	160,015	94,623
Social security costs	3,718	1,266
Other pension costs	3,313	1,873
	<u>167,046</u>	<u>97,762</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Full-time equivalents	<u>8</u>	<u>6</u>

No employee received emoluments in excess of £60,000.

6. Tangible fixed assets

	Office Equipment £
Cost	
As at 1 August 2022	2,731
Additions	2,117
As at 31 July 2023	<u>4,848</u>
Depreciation	
As at 1 August 2022	1,142
Charge for the year	1,215
As at 31 July 2023	<u>2,357</u>
Net book value	
As at 31 July 2023	<u>2,491</u>
As at 31 July 2022	<u>1,589</u>

7. Stock

	2023 £	2022 £
Stock	<u>42,262</u>	<u>12,356</u>

8. Debtors

	2023 £	2022 £
Trade debtors	<u>1,200</u>	<u>-</u>

ACHING ARMS

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2023

9. Creditors

Creditors: amounts falling due within one year

	2023 £	2022 £
Due within one year		
Trade creditors	1,049	2,591
Other creditors	846	401
Taxation and social security	2,827	1,424
Accruals and deferred income	3,000	2,400
	<u>7,722</u>	<u>6,816</u>

10. Movement in funds

	Balance at 01.08.22 £	Net movement in funds £	Transfers between funds £	Balance at 31.07.23 £
Unrestricted funds				
Be together	4,955	(45)	-	4,910
Community events	433	-	-	433
Health professional training	-	150	-	150
Supporting arms – Lloyds bank	16,000	150	-	16,150
Supporting arms – St James Place	1,270	2,488	-	3,758
Volunteer expenses – Community events	1,000	-	-	1,000
General fund	194,288	(18,700)	11,153	186,741
	<u>217,946</u>	<u>(15,957)</u>	<u>11,153</u>	<u>213,142</u>
Restricted funds				
Bears in memory	-	1,694	-	1,694
Brentwood grant	6,132	(2,217)	-	3,915
Globals make some noise	-	22,224	-	22,224
Lottery grant	4,067	-	-	4,067
Northern Ireland	-	1,588	-	1,588
Operations (bear distribution) – Openwork Foundation	10,000	-	(10,000)	-
Postal bears	434	(434)	-	-
Reward finance	-	7,658	-	7,658
Social media	-	400	-	400
St James Place	7,940	-	(1,153)	6,787
Staff rewards	635	-	-	635
Telephone	-	95	-	95
Wales fund	1,107	139	-	1,246
	<u>30,315</u>	<u>31,147</u>	<u>(11,153)</u>	<u>50,309</u>
Total funds	<u>248,261</u>	<u>15,190</u>	<u>-</u>	<u>263,451</u>

ACHING ARMS

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2023

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Net movement in funds £
Unrestricted funds			
Be together	85	(130)	(45)
Community events	-	-	-
Health professional training	150	-	150
Supporting arms – Lloyds bank	150	-	150
Supporting arms – St James Place	3,250	(762)	2,488
Volunteer expenses – Community events	-	-	0
General fund	254,089	(272,789)	(18,700)
	<u>257,724</u>	<u>(273,681)</u>	<u>(15,957)</u>
Restricted funds			
Bears in memory	1,694	-	1,694
Brentwood grant	-	(2,217)	(2,217)
Globals make some noise	24,015	(1,791)	22,224
Lottery grant	-	-	-
Northern Ireland	1,660	(72)	1,588
Operations (bear distribution) – Openwork Foundation	-	-	-
Postal bears	-	(434)	(434)
Reward finance	7,858	(200)	7,658
Social media	400	-	400
St James Place	-	-	-
Staff rewards	-	-	-
Telephone	95	-	95
Wales fund	139	-	139
	<u>35,861</u>	<u>(4,714)</u>	<u>31,147</u>
Total funds	<u>293,585</u>	<u>(278,395)</u>	<u>15,190</u>

ACHING ARMS

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2023

10. Movement in funds – continued

Comparatives for movement in funds

	Balance at 01.08.21 £	Net movement in funds £	Transfers between funds £	Balance at 31.07.22 £
Unrestricted funds				
Be together	5,226	(271)	-	4,955
Community events	-	433	-	433
Supporting arms – Lloyds bank	1,000	15,000	-	16,000
Supporting arms – St James Place	-	1,270	-	1,270
Volunteer expenses – Community events	-	1,000	-	1,000
General fund	163,967	30,321	-	194,288
	<u>170,193</u>	<u>47,753</u>	<u>-</u>	<u>217,946</u>
Restricted funds				
Brentwood grant	8,000	(1,868)	-	6,132
Lottery grant	6,642	(2,575)	-	4,067
Operations (bear distribution) – Openwork Foundation	-	10,000	-	10,000
Postal bears	-	434	-	434
St James Place	-	7,940	-	7,940
Staff rewards	-	635	-	635
Wales fund	-	1,107	-	1,107
Zurich grant	6,379	(6,379)	-	-
	<u>21,021</u>	<u>9,294</u>	<u>-</u>	<u>30,315</u>
Total funds	<u>191,214</u>	<u>57,047</u>	<u>-</u>	<u>248,261</u>

ACHING ARMS

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2023

Comparatives net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Net movement in funds £
Unrestricted funds			
Be together	75	(346)	(271)
Community events	500	(67)	433
Supporting arms – Lloyds bank	15,000	-	15,000
Supporting arms – St James Place	1,500	(230)	1,270
Volunteer expenses – Community events	1,000	-	1,000
General fund	230,357	(200,036)	30,321
	<u>248,432</u>	<u>(200,679)</u>	<u>47,753</u>
Restricted funds			
Brentwood grant	350	(2,218)	(1,868)
Lottery grant	-	(2,575)	(2,575)
Operations (bear distribution) – Openwork Foundation	10,000	-	10,000
Postal bears	730	(296)	434
St James Place	8,500	(560)	7,940
Staff rewards	900	(265)	635
Wales fund	1,452	(345)	1,107
Zurich grant	-	(6,379)	(6,379)
	<u>21,932</u>	<u>(12,638)</u>	<u>9,294</u>
Total funds	<u>270,364</u>	<u>(213,317)</u>	<u>57,047</u>

11. Related party transactions

There were no related party transactions for the year ended 31 July 2023.

Aching Arms - Final Accounts 31 July 2023

Final Audit Report

2023-12-21

Created:	2023-12-19
By:	Darren White (DARREN@MANSELLANDCO.ORG)
Status:	Signed
Transaction ID:	CBJCHBCAABAAGY_uf8t87HEXatzWz5HA0wnm56bNnW56

"Aching Arms - Final Accounts 31 July 2023" History

-  Document created by Darren White (DARREN@MANSELLANDCO.ORG)
2023-12-19 - 14:10:00 GMT
-  Document emailed to chair@achingarms.co.uk for signature
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-  Email viewed by chair@achingarms.co.uk
2023-12-21 - 16:04:49 GMT
-  Signer chair@achingarms.co.uk entered name at signing as sundeep kaur
2023-12-21 - 16:05:21 GMT
-  Document e-signed by sundeep kaur (chair@achingarms.co.uk)
Signature Date: 2023-12-21 - 16:05:23 GMT - Time Source: server
-  Document emailed to stephen@mansellandco.org for signature
2023-12-21 - 16:05:25 GMT
-  Email viewed by stephen@mansellandco.org
2023-12-21 - 16:09:28 GMT
-  Signer stephen@mansellandco.org entered name at signing as Stephen Pinder
2023-12-21 - 16:09:52 GMT
-  Document e-signed by Stephen Pinder (stephen@mansellandco.org)
Signature Date: 2023-12-21 - 16:09:54 GMT - Time Source: server
-  Agreement completed.
2023-12-21 - 16:09:54 GMT

Accounts

Charity number: 1153296

ACHING ARMS

Trustees' Report and Unaudited Financial Statements

For The Year Ended 31 July 2022

Mansell & Co
Chartered Certified Accountants
5 Ducketts Wharf
South Street
Bishops' Stortford
Hertfordshire
CM23 3AR

ACHING ARMS

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ACHING ARMS

Reference and Administration Information

Trustees

Sundeep Kaur - Chair
Sarah Atkinson – Treasurer
Claire Osborn-Woollard
Anna Clancy
Melissa Barclay
Donna Dunn (appointed 26.03.22)

Charity registration number

1153296

Business address

33 Victoria Road
Brentwood
Essex
CM14 5DR

Bank

HSBC UK Bank Plc
Brentwood Branch
91 High Street
Brentwood
CM14 4RU

Independent examiner

Wilton Lyndon Ltd T/A Mansell & Co.
Chartered Certified Accountants
5 Ducketts Wharf
South Street
Bishop's Stortford
Herts
CM23 3AR

ACHING ARMS

Trustees' Annual Report for the Year Ended 31 July 2022

The Trustees present their annual report together with the financial statements of the charity for the year 1 August 2021 to 31 July 2022 and confirm they comply with the requirements of the Charities Act 2011, the trust deed and the Charities SORP.

The Trustees who served during the year were:

Sundee Kaur - Chair
Sarah Atkinson – Treasurer
Claire Osborn-Woollard
Anna Clancy
Melissa Barclay
Lindsay Oliver (resigned 04.07.22)
Donna Dunn (appointed 26.03.22)

Objectives and Activities

a. Policies and objectives

To promote and protect the health (including, but not limited to, the mental health and well-being) of parents, their families and friends when a baby dies in utero, at birth or soon after birth (“baby loss”).

To advance education about the experience of baby loss particularly, but not exclusively, amongst healthcare professionals.

To support and promote research into baby loss and the methods of alleviating suffering arising from baby loss and to disseminate the results of such research.

b. Principle activities

Aching Arms provides comfort teddy bears to parents whose baby has died during pregnancy, birth or infancy. They donate bears to parents via maternity health professionals and befriending groups in the UK. The bears are used to discuss support available to parents. The charity also leads awareness training for health professionals and hosts a telephone befriending service for bereaved parents.

c. Public benefit

The Trustees have developed their strategic plans to ensure that the charity plans provides public benefit and achieves its objectives as set out in the Foundation Constitution. The Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance ‘Public benefit: reporting (PB3)’.

Achievements and performance

Aching Arms has not only survived but thrived through the years post pandemic. We have steadily increased the number of hospitals who include our comfort bears in their bereavement pathway – now 170+ hospitals across the country. Our ‘Supporting Arms’ service that was launched in 2020 has significantly enhanced the quality of care we offer to all those who contact us. We’re making strides in supporting our research goals by supporting a research study that explored the ways that fathers build relationships with their baby in pregnancy, and how they might foster continuing relationships with their baby following the loss. We’ve invested in strengthening our employee policies, equitable salaries as well as our CRM systems.

ACHING ARMS

Trustees' Annual Report for the Year Ended 31 July 2022

Financial review

a. Going concern

The Trustees have assessed the impact of Covid-19 on our finances and operations for the coming year. Cash flow forecasts and budget projections have been reviewed and the Board of Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

The Trustees regularly undertake a review of the financial activities to ensure the charity has sufficient reserves in order to operate in both the short and longer term.

The charity's reserve policy is to maintain liquid funds equal to at least six months' core costs, which are primarily bear purchases and deliveries, salaries and premises costs. This level of reserves has been met throughout the year.

c. Financial performance

Our main income comes from donations and fundraising, amounting to £217,517 in the year (2020: £186,190). Merchandise sales were £12,745 in the year (2020: £8,191). Total income reached £270,364 (2020: £224,762).

Expenditure for the year was £213,317 (2020: £172,279), resulting in a current surplus of £57,047 (2020: £52,483).

Structure, governance and management

a. Constitution

The charity is controlled by its governing document.

b. Method of appointment or election of Trustees

The Board of Trustees carries out regular reviews to identify any gaps in the knowledge and experience of our Board needs to further Aching Arms work. Potential new trustees are required to submit an application form, and if taken forward they are then invited to attend a Board meeting, following which they attend an interview, and if both parties are happy and willing to continue, their application is submitted to the next scheduled trustees meeting for confirmation of appointment.. New trustees are provided with access to relevant policy and procedure documents that are appropriate to the role they undertake as trustees.

c. Risk management

We continue to assess, review and plan for all risks the organisation may face now and in the future. All new projects and activities developed and run by Aching Arms undergo a risk assessment before they begin. This process highlights awareness to the potential risks faced and will assist with the development of robust contingency plans.

The trustees have identified the risks to which the charity is exposed and have implemented procedures to manage those risks. The risk of the charity are reviewed at Trustee meetings on a regular basis.

Plans for the future

We have ambitious growth plans for the future. Offering Aching Arms bears either through hospitals or directly by post to all parents whose baby has died is at the core of everything that we do and will continue to be our focus. In addition, we will grow our support services for bereaved families in the following areas: 1. Growing our 'Supporting Arms' services that was launched in 2020; 2. Extending the reach to 'Supporting Arms for Dads' service; 3. Developing the 'Be Together' program; 4. Supporting siblings through loss; 5. Supporting families whose loss was longer ago; and 6. Ensure our services are inclusive and accessible to families from diverse communities, including those with disabilities and ethnic minorities.

ACHING ARMS

Trustees' Annual Report for the Year Ended 31 July 2022

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993, the charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees on 17th April 2023 and signed on their behalf by:


Sundeep Kaur (Apr 17, 2023 21:55 GMT+1)

Sundeep Kaur – Chair

ACHING ARMS

Independent Examiner's Report for the Year Ended 31 July 2022

Independent examiner's report to the trustees of Aching Arms ('the Trust')

I report to the trustees on my examination of the accounts of the Trust for the year ended 31 July 2022.

Responsibilities and basis of report

As the trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). You are satisfied that the accounts of the Trust are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Trust's accounts. I have carried out my examination under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all evidence that would be required in an audit and consequently does not cover all matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

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

1. accounting records, with respect to the Trust, were not kept as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

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

Stephen Pinder

Stephen Pinder (Apr 18, 2023 08:37 GMT+1)

Stephen Pinder FCCA MAAT
Mansell & Co
Chartered Certified Accountants
5 Ducketts Wharf
South Street
Bishop's Stortford
Hertfordshire
CM23 3AR

Date: 17th April 2023

ACHING ARMS

Statement of Financial Activities (including Income & Expenditure Account)

for the Year Ended 31 July 2022

	<u>Notes</u>	Unrestricted funds £	Restricted funds £	31.07.22 Total funds £	31.07.21 Total funds £
Income from:					
Donations and fundraising		205,935	11,582	217,517	186,190
Merchandise sales		12,745	-	12,745	8,191
Gift aid		27,409	-	27,409	11,854
Brentwood grant		-	350	350	3,000
Amazon smile		1,338	-	1,338	497
Lottery grant		-	-	-	14,030
Other income	2	1,005	10,000	11,005	1,000
Total income		248,432	21,932	270,364	224,762
Cost of sales:					
Purchases		(25,051)	-	(25,051)	(27,390)
Direct costs		(3,172)	(500)	(3,672)	(11,301)
Postage and packing		(12,068)	(356)	(12,424)	(7,138)
		(40,291)	(856)	(41,147)	(45,829)
Gross profit		208,141	21,076	229,217	178,933
Expenses: (analysed below)					
Employment costs		(96,327)	(2,575)	(98,902)	(86,151)
Establishment costs		(680)	-	(680)	(1,091)
General administrative expenses		(60,745)	(9,207)	(69,952)	(38,418)
Finance charges		(2,105)	-	(2,105)	(410)
Depreciation charges		(531)	-	(531)	(366)
Interest payable		-	-	-	(14)
Total expenditure		(160,388)	(11,782)	(172,170)	(126,450)
Net income / (expenditure)		47,753	9,294	57,047	52,483
Transfers between funds	8	-	-	-	-
Net movement in funds		47,753	9,294	57,047	52,483
Reconciliation of funds:					
Total funds brought forward		170,193	21,021	191,214	138,731
Total funds carried forward		217,946	30,315	248,261	191,214

The above results were derived from continuing operations.

The charity has no recognised gains or losses for the year other than the results above.

ACHING ARMS

Statement of Financial Activities (including Income & Expenditure Account)

for the Year Ended 31 July 2022

	Unrestricted funds £	Restricted funds £	31.07.22 Total funds £	31.07.21 Total funds £
Employment costs:				
Wages and salaries	92,048	2,575	94,623	78,501
Staff NIC (Employers)	1,266	-	1,266	5,485
Staff pensions	1,873	-	1,873	(1,858)
Staff training	1,140	-	1,140	4,023
	<u>96,327</u>	<u>2,575</u>	<u>98,902</u>	<u>86,151</u>
Establishment costs:				
Rent	350	-	350	550
Insurance	330	-	330	541
	<u>680</u>	<u>-</u>	<u>680</u>	<u>1,091</u>
General administrative expenses:				
Telephone and internet	614	-	614	621
Computer software and maintenance costs	6,455	2,218	8,673	2,221
Office costs	1,505	265	1,770	2,378
Trade subscriptions	3,329	-	3,329	684
Travel and subsistence	2,239	-	2,239	89
Advertising and website costs	28,550	345	28,895	30,270
Accountancy and bookkeeping fees	5,034	-	5,034	1,675
Consultancy fees	11,579	6,379	17,958	-
Legal and professional fees	1,440	-	1,440	480
	<u>60,745</u>	<u>9,207</u>	<u>69,952</u>	<u>38,418</u>
Finance charges:				
Bank charges	2,105	-	2,105	410
Depreciation charges:				
Depreciation of office equipment	531	-	531	366
Interest payable:				
Other interest payable	-	-	-	14

ACHING ARMS

Balance Sheet as at 31 July 2022

	Notes	£	2022	£	2021	£
Fixed assets						
Tangible assets	4			1,589		1,101
Current assets						
Stocks	5	12,356			13,844	
Cash at bank and in hand		241,132			178,814	
		<u>253,488</u>			<u>192,658</u>	
Creditors: Amounts falling due within one year	7	<u>(6,816)</u>			<u>(2,545)</u>	
Net current assets				<u>246,672</u>		<u>190,113</u>
Net assets				<u>248,261</u>		<u>191,214</u>
Charity funds	8					
Unrestricted funds				217,946		170,193
Restricted funds				<u>30,315</u>		<u>21,021</u>
Total funds				<u>248,261</u>		<u>191,214</u>

Approved and authorised by the trustees on 17th April 2023 and signed on their behalf by:

Sundeep Kaur
Sundeep Kaur (Apr 17, 2023 21:55 GMT+1)

Sundeep Kaur - Chair

ACHING ARMS

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2022

1. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principle 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.

Basis of preparation

The financial statements have been prepared using the historic cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities..

Tax

The charity is exempt from corporation tax on its charitable activities.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Office equipment	25% reducing balance basis

Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

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

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

ACHING ARMS

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2022

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2. Other trading activities

	2022	2021
	£	£
Grants and subsidies	11,005	1,000

3. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation expense	531	366
Independent examiners fees	2,400	1,675
	2,931	2,041

4. Tangible fixed assets

	Office Equipment £
Cost	
As at 1 August 2021	1,712
Additions	1,019
As at 31 July 2022	2,731
Depreciation	
As at 1 August 2021	611
Charge for the year	531
As at 31 July 2022	1,142
Net book value	
As at 31 July 2022	1,589
As at 31 July 2021	1,101

ACHING ARMS

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2022

5. Stock

	2022 £	2021 £
Stock	12,356	13,844

6. Debtors

	2022 £	2021 £
Other debtors	-	-

7. Creditors

Creditors: amounts falling due within one year

	2022 £	2021 £
Due within one year		
Trade creditors	2,591	842
Other creditors	401	283
Taxation and social security	1,424	940
Accruals and deferred income	2,400	480
	<u>6,816</u>	<u>2,545</u>

ACHING ARMS

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2022

8. Movement in funds

	Balance at 01.08.21 £	Net movement in funds £	Transfers between funds £	Balance at 31.07.22 £
Unrestricted funds				
Be together	5,226	(271)	-	4,955
Community events	-	433	-	433
Supporting arms – Lloyds bank	1,000	15,000	-	16,000
Supporting arms – St James Place	-	1,270	-	1,270
Volunteer expenses – Community events	-	1,000	-	1,000
General fund	163,967	30,321	-	194,288
	170,193	47,753	-	217,946
Restricted funds				
Brentwood grant	8,000	(1,868)	-	6,132
Lottery grant	6,642	(2,575)	-	4,067
Operations (bear distribution) – Openwork Foundation	-	10,000	-	10,000
Postal bears	-	434	-	434
St James Place	-	7,940	-	7,940
Staff rewards	-	635	-	635
Wales fund	-	1,107	-	1,107
Zurich grant	6,379	(6,379)	-	-
	21,021	9,294	-	30,315
Total funds	191,214	57,047	-	248,261

ACHING ARMS

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2022

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Net movement in funds £
Unrestricted funds			
Be together	75	(346)	(271)
Community events	500	(67)	433
Supporting arms – Lloyds bank	15,000	-	15,000
Supporting arms – St James Place	1,500	(230)	1,270
Volunteer expenses – Community events	1,000	-	1,000
General fund	230,357	(200,036)	30,321
	<u>248,432</u>	<u>(200,679)</u>	<u>47,753</u>
Restricted funds			
Brentwood grant	350	(2,218)	(1,868)
Lottery grant	-	(2,575)	(2,575)
Operations (bear distribution) – Openwork Foundation	10,000	-	10,000
Postal bears	730	(296)	434
St James Place	8,500	(560)	7,940
Staff rewards	900	(265)	635
Wales fund	1,452	(345)	1,107
Zurich grant	-	(6,379)	(6,379)
	<u>21,932</u>	<u>(12,638)</u>	<u>9,294</u>
Total funds	<u>270,364</u>	<u>(213,317)</u>	<u>57,047</u>

ACHING ARMS

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2022

8. Movement in funds – continued

Comparatives for movement in funds

	Balance at 01.08.20 £	Net movement in funds £	Transfers between funds £	Balance at 31.07.21 £
Unrestricted funds				
Be together	5,226	-	-	5,226
Supporting arms – Lloyds bank	-	1,000	-	1,000
General fund	115,791	48,176	-	163,967
	<u>121,017</u>	<u>49,176</u>	<u>-</u>	<u>170,193</u>
Restricted funds				
Brentwood grant	5,000	3,000	-	8,000
Lottery grant	-	6,642	-	6,642
Zurich grant	12,714	(6,335)	-	6,379
	<u>17,714</u>	<u>3,307</u>	<u>-</u>	<u>21,021</u>
Total funds	<u>138,731</u>	<u>52,483</u>	<u>-</u>	<u>191,214</u>

Comparatives net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Net movement in funds £
Unrestricted funds			
Be together	-	-	-
Supporting arms – Lloyds bank	1,000	-	1,000
General fund	206,732	(158,556)	48,176
	<u>207,732</u>	<u>(158,556)</u>	<u>49,176</u>
Restricted funds			
Brentwood grant	3,000	-	3,000
Lottery grant	14,030	(7,388)	6,642
Zurich grant	-	(6,335)	(6,335)
	<u>17,030</u>	<u>(13,723)</u>	<u>3,307</u>
Total funds	<u>224,762</u>	<u>(172,279)</u>	<u>52,483</u>

ACHING ARMS

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2022

9. Related party transactions

There were no related party transactions for the year ended 31 July 2022.

Accounts



Chair's report 2020 -2021

Letter from the Chair

Look back at 2020-21, there is no denying that it's been a challenging time – for individuals, organisations and the society at large. And yet, despite several uncertainties, Aching Arms has continued to thrive. This is a testament to the resilience of our staff, volunteers and their unwavering belief in the mission of our Charity.

Despite the various complexities in the world we live and work in - including closure of schools, changes to how the NHS frontline care for bereaved parents and the general disruption to life under the Government Lockdowns in 2020 and 2021, our focus at Aching Arms has singularly been to provide support to bereaved parents and supply comfort bears to thousands of families.

We have made progress across many fronts this year. This report aims to outline these areas in more detail. I'd like to start by sharing some of the key highlights - our new website was launched in April 2020, more new hospitals chose to include our comfort bears in their bereavement pathway, community fundraising reached into new events and new regions, workplace bereavement training began, business networking has extended, and grant application bids were successful. The decision in early 2020 to extend our Client Care Service has undoubtedly enhanced the quality of care we offer to all who contact us, and most importantly, many recently and longer ago bereaved parents and their families, have found comfort from the gift of an Aching Arms Bear and support from our Care Service.

All of this work has been thanks to the hard work of our staff and volunteers under the steadfast leadership of our CEO Leanne Turner and guidance of the Board of Trustees.

Below are the details on progress against Aching Arms strategic focus areas aligned to our Interim Business Plan. It gives me great pride to share that our progress against all pillars of the Business Plan has been positive.

1. Promoting and protecting the health of parents whose baby has died.

We now work with 169 hospitals across all nations of the United Kingdom. **3637** bears were donated to health care settings and **1414** were given directly to bereaved families upon request in the last 12-month period.

Bears:

These strong numbers have come in despite some significant challenges brought in by the restrictions arising out of Covid 19. In response to the pandemic, many hospitals had their maternity wards/units relocated or bereavement suites closed and their use reassigned for other purposes. Also, many hospitals restricted the number of donations and visitors on site, which in some cases prohibited the delivery of bears. This meant Aching Arms bears were sometimes less easily available for health professionals to offer to families as they were situated elsewhere in the hospital.

The pandemic also impacted the delivery of our postal bears. We made the decision to suspend the service during the height of the pandemic in response to the Government stay at home order. As the restrictions eased, we resumed this service and have seen an uptake in request for our comfort bears.

We're humbled by the incredible feedback we about our bears. Our bears continue to be cherished by the families who receive them – an example below.

"Just a little email to say thank you so so much for our 4 aching arms bears you have sent us. They are just so perfect and beautiful. My husband and I love them. We have them sitting on our babies shelf in the lounge and they are just lovely. We can't thank you enough for them, they brought tears to our eyes when they arrived. We will treasure them always and the little ones and their families who have kindly gifted them to us."

Hospitals:

Links with leading hospitals in England, Ireland, Scotland and Wales are continuing to grow despite the cancellation of a number of national conferences. We saw more Early Pregnancy Units and Gynecology units engage with us to understand how Aching Arms bears can help women who experience an early loss.

There is evidence that the second Covid19 Government Lockdown during December to March continued to have a negative impact on recently bereaved women and their partners. During the Covid19 lockdown the NHS frontline were and still are, under incredible pressure. Aching Arms has supported the NHS by helping to reduce the feeling of isolation following a baby bereavement and stepped-up services to reassure midwives and nurses that we are able to help the parents they are not able to right now. This is especially important as face-to-face support groups/family visits/bereavement clinical visits were not possible. With this in mind, we were successful in securing National Lottery funding to continue the Supporting Arms Service.

We've continued our efforts to contribute effectively within the baby loss sector. Our CEO and founder Leanne Turner was involved in the working party to revise the Pregnancy and Babies Charity Network Manifesto. The working party remit was initially to focus on addressing inequality and diversity within the maternity journey, but as work progressed, the entire manifesto has been revised. We continue to be active members of the Baby Loss Awareness Week Alliance.

Aching Arms has come together with the Wilderness Foundation to provide a nature-based baby loss community meet up. This will be the first event for Aching Arms and will be the basis for running events similar to this nationwide. The event will be led by one of the Wilderness Foundation's experienced facilitators, who specialise in grief, trauma, mental wellbeing and using nature to provide a safe space for people experiencing this. The Aching Arms session will be offered to Mothers and their partners, siblings, the extended family and anyone else effected by the loss of a baby. It will consist of a nature ramble, a camp fire, planting a tree for each family, creating a memory flag and a time to think about hopes for the future. This is an entirely new initiative for Aching Arms and and will provides another support option for the families we work with.

2. Advance education about the experience of baby loss

Aim 2 of the Interim Business Plan focuses on our Awareness Training programme. This year we collaborated with a film director to rollout a 30-minute health professional training film, a 5 minute 'reminder film' for health professionals and a 7 minute marketing film aimed at employers. This Health Professional film is now being used successfully. The 30-minute training film has been sent to 68 hospital teams and a lot of these teams are using it as part of their regular bereavement training programme. We have begun remote hospital training sessions and are in the process of organising a South West region training event and an NHS England training event.

Support Network:

We've continued to develop the support services that we can offer to families. This has lead to Aching Arms entering into some completely new areas as outlined below:

Supporting Arms, Our Telephone support service: We launched our telephone support service officially on the 21st July 2020. From April 2020 until August 2021, we have carried out 83 support calls, approximately of one hour long with a few of them being repeat callers. The content of these calls has varied from just wanting a listening ear to wanting suggestions on celebrating anniversaries or funerals.

We have received a lot of positive feedback following our calls:

"It's just really really hard and I felt you could relate to that. Talking to someone who gets it makes it so much easier, I didn't have to explain myself they just got it"

Support emails: We have now officially introduced a support email service. We receive more emails than calls, some of which translate into calls and sometimes email is enough. *"Thank you for your emails. Thank you for caring about my story"*, again families are feeling our genuine care and compassion which reflects positivity not only on the Client Care team but also on Aching Arms as a charity.

Supporting Fathers: We've started some initial steps in providing support to fathers. A 'Men's Working Party' was held with a group of men who support Aching Arms. A whatsapp meeting was held facilitated by the Client Care Manager and a male counsellor. This was a very successful meeting and provided a comfortable place for the participants to openly chat. Based on suggestions received, we are evaluating areas of support including offering a regular 'men's chat group' to provide an opportunity for Dad's to speak away from their partners and to be able to speak openly without feeling that they are worrying their partner.

3. Support and disseminate research into methods of alleviating suffering arising from baby loss

Positive steps have been taken regarding our research into the effectiveness of a comforter after pregnancy and baby loss.

Our trustee Dr. Anna Clancy continues to supervise a research project being carried out by a trainee clinical psychologist at Lancaster University. This project's focus is on the experiences of fathers whose baby died during pregnancy or at birth and whether the offer of transitional objects, such as Aching Arms bears, helped them. It is anticipated that the project will be completed in 2022 and the trainee is aiming to get it published in a peer reviewed journal.

4. Fundraising

Community Fundraising

Over the last 12 months, we've established systems and protocols to make fundraising for Aching Arms simple and fun. We've responded swiftly to the changes to the fundraising landscape in 2020/21, establish new ways of giving whilst ensuring donor relations are sensitive and supportive. We're now using social media to create successful new ways for fundraisers to support Aching Arms.

With mass-participation sporting events cancelled and traditional face-to-face community fundraising events not permitted, the fundraising landscape has changed along with the world around us. Our passion, commitment, dedication, resilience, determination, and creativity has seen our income remain stable despite operating in exceptional circumstances. Some examples are below:

- To try and preserve the events we know are special to our supporters, for 2021 we made our annual Forget Me Not Tea Party campaign an all-year-round event rather than limit it to spring.
- When the opportunity presented itself and the Virtual London Marathon was confirmed for a second year running, we secured 10 charity places.
- The 2020 Christmas Virtual Balloon Race was well received by our supporters, and we chose to run it again for Easter 2020
- We tested running posts with the Facebook/Instagram donate button for the first time for National Teddy Bear Day

We understand that some donors want the 'feel-good' feeling of donating to a charity and supporting a cause that resonates with them without necessarily running, getting muddy or baking a cake. They need to feel a connection to us and our cause. Our donors want to do something in their own/family/friend's baby's name to help keep their memory alive and our 'In Memory' campaigns are always well supported. Knowing this, helps to inform future fundraising events and campaigns where it is 'easy' for a supporter to donate without having to participate. With this in mind, we are working on areas future campaigns to lean towards the digital fundraising trend.

Corporate Fundraising

We have made strong, positive steps with building relationships with corporate partners this year. We have resumed our collaboration with Theatre Re on their previously disrupted tour of BIRTH. Aching Arms volunteers will attend a number of their performances beginning in September 2021.

St James Place Wealth Management Foundation awarded Aching Arms £2500 to extend the 'Supporting Arms' Service by hosting face to face community events.

We secured a further £3000 grant from the Brentwood Covid19 Recovery Grant programme.

We are awaiting the outcome of a £10,000 Grant application to The Openworks Foundation. We were nominated by an employee you received support from Aching Arms. The application has progressed to the next stage and the outcome will be announced on the 24th September.

Networking with small business owners is also proving positive, with many joining campaigns throughout the year. It is hoped we can extend our business networking reach thanks to newly training Volunteer Ambassadors.

5. Human Resources

Staff

There are many successes that each member of the team has achieved this year. We are deeply proud of our team and in gratitude of their commitment, passion and hard work.

The staff employed and contracted by Aching Arms have worked incredibly hard again this year. It has been a difficult time when the pandemic caused disruption to family and working life. The mental health of our staff has been a high priority and formal supervision from our Wellbeing practitioner has been a crucial factor in helping to keep us all on balance despite the ups and downs.

As a growing charity, we've continued to contract HR services, Social Media Management, Fundraising Administration, book keeping and the client Support helpline role. The Board is reviewing all these roles to assess if permanent appointments are now necessary. We are undertaking a strategic review of the organization structure that aligns with our continued growth, strategic priorities and the Charity's mission.

Health Professionals

As a result of our survey conducted with Health Professionals, 42/49 were very satisfied with the overall service and communication and most consider the bears to be well received and bring comfort. A sample of comments received as a part of the survey are below:

'Aching arms bears are so positively received by all parents and are very much of a comfort to them, easing the care we give them.'

'They help us as health professionals to let the family know they are not alone. Offering the gift of a bear from a parent support organisation helps to open the door for a conversation about available support out there for parents after they leave the hospital. The links to the website are so valuable as there is support from Aching Arms plus links and contact information for other support services.'

Volunteers

We continue to be supported by a dedicated and loyal team of postal volunteers who strive to get bears to families as quickly as possible and in as good as condition as possible. This process has been streamlined by the use of the 'bear request form' on the new website which was launched this year. Parents can now access this form directly from the website's home page, which is an improvement from the previous website, and the new site also allows people wanting to purchase a bear for someone else to also do this directly via the E-Shop, which has again sped up the process for the purchaser.

The feedback from our 150+ volunteers via the annual survey is a positive picture again this year. A sample of comments received as a part of the are below:

“I think AA is a superb charity doing such good work for so many families. I feel so honoured to play a very small role in the success of the charity. I hope to volunteer for many more years to come.”

“I enjoy volunteering for such a worthwhile charity and would be happy to contribute more hours.”

“Really proud at the new supporting arms service and really pleased to be a part of it all.”

More formal Volunteer Training is currently being created. We created a 2 hour online Volunteer Ambassador training to be launched in September 2021. We have plans to create training modules for hospital volunteers in the next 6 months.

Governance

The Board of Trustees continue to stay deeply commitment to taking the Charity to the next level of growth and governance. Our goal is to ensure we guide our team on pursuing our mission and making decisions with both speed and precision. We’ve aimed to ensure that the staff and team feel trusted and supported. We are having discussions on the evolution of the Board of Trustees in line with the skills needed for growth as well as taking into account diversity and representation.

In closing

In closing, I’d like to express my gratitude to all of our community – our team, our volunteers, health professionals, supporting organisations and institutions. It is the dedication, grit and grace of our community that has kept us going in a clearly challenging time over the last year. We’ve not only continued to operate effectively, we have infact grown our impact during this time.

With the backbone of such deeply-committed people with us, we’re well-positioned to grow and serve in the years ahead.

Towards 2022

Mahatma Gandhi said ‘The future depends on what we do in the present’.

As I reflect on what Aching Arms is doing in the present, I am full of pride and promise for what our future holds. We have a clear path ahead on areas to focus in the coming year. We remain determined in driving our mission forward and evolving our Charity for the next chapters of growth.

Signed: SUNDEEP KAUR Date: 31 MAY 2022

Sundeep Kaur

Chairperson

Aching Arms

Registered Charity: 1153296



Aching Arms

Accounts

for the Year Ended 31 July 2021

McGinty Demack
Chartered Certified Accountants
Vermont House
Bradley Lane
Standish
Lancashire
WN6 0XF

Aching Arms

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Aching Arms
Officers and Advisers

Proprietor	S Kaur
Business address	33 Victoria Road Brentwood Essex CM14 5DR
Bank	HSBC UK BANK PLC BRENTWOOD BRANCH 91 HIGH STREET BRENTWOOD United Kingdom CM144RU
Accountants	McGinty Demack Chartered Certified Accountants Vermont House Bradley Lane Standish Lancashire WN6 0XF

Chartered Certified Accountants' Report to S Kaur on the Preparation of the Unaudited Financial Information of Aching Arms

We have prepared for your approval the financial information of Aching Arms for the year ended 31 July 2021 which comprises the Profit and Loss Account, the Balance Sheet and the related notes from the entity's accounting records and from information and explanations you have given us.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is our responsibility to:

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

Basis of independent examiner's statement

Our examination was carried out in accordance with 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 the 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 our examination, no matter has come to our attention

1. which gives us reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

McGinty Demack

.....
McGinty Demack
Chartered Certified Accountants

1 April 2022

Vermont House
Bradley Lane
Standish
Lancashire
WN6 0XF

Aching Arms
Approval of financial information

I approve the financial information which comprises the Profit and Loss Account, the Balance Sheet and the related notes.

I acknowledge my responsibility for the financial information, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing McGinty Demack with all information and explanations necessary for its compilation.

I give my authority for the financial information to be submitted to HM Revenue and Customs.

The financial information was approved by the proprietor on 1 April 2022.

Sundeep Kaur
.....

S Kaur
Proprietor

S Atkinson
.....

S Atkinson
Treasurer

Aching Arms
Profit and Loss Account for the Year Ended 31 July 2021

	2021	
	£	£
Turnover		
Donations/Fundraising	186,190	
Merchandise Sales	8,191	
Gift aid	11,854	
Brentwood Grant	3,000	
Amazon Smile	497	
Lottery Grant	14,030	
		223,762
Other income		
Grants and subsidies		1,000
Total income		224,762
Cost of sales		
Purchases	27,390	
Direct costs	11,301	
Postage	7,138	
		(45,829)
Gross profit 79.97%		178,933
Expenses (analysed below)		
Employment costs	86,151	
Establishment costs	1,091	
General administrative expenses	38,418	
Finance charges	410	
Depreciation charges	366	
		(126,436)
Interest payable		
Other interest payable		(14)
Net profit		52,483

Aching Arms
Profit and Loss Account for the Year Ended 31 July 2021

..... continued

	2021
	£
Employment costs	
Wages and salaries	78,501
Staff NIC (Employers)	5,485
Staff pensions	(1,858)
Staff training	4,023
	<u>86,151</u>
	2021
	£
Establishment costs	
Rent	550
Insurance	541
	<u>1,091</u>
	2021
	£
General administrative expenses	
Telephone and fax	621
Computer software and maintenance costs	2,221
Office costs	2,378
Trade subscriptions	684
Travel and subsistence	89
Advertising & Website Costs	30,270
Accountancy fees	1,675
Legal and professional fees	480
	<u>38,418</u>
	2021
	£
Finance charges	
Bank charges	410
	<u>410</u>
	2021
	£
Depreciation charges	
Depreciation of office equipment	366
	<u>366</u>

Aching Arms
Balance Sheet as at 31 July 2021

		2021	
	Note	£	£
Fixed assets			
Tangible assets	2		1,101
Current assets			
Stocks	3	13,844	
Cash at bank and in hand		178,814	
		<u>192,658</u>	
Current liabilities			
Trade creditors		842	
Other creditors		283	
Accruals		480	
PAYE and social security		940	
		<u>(2,545)</u>	
Net current assets			190,113
Net assets			<u>191,214</u>
Financed by:			
Capital account	5		<u>191,214</u>

Aching Arms
Notes to the Accounts for the Year Ended 31 July 2021

..... *continued*

3 Stock and work in progress

	2021
	£
Stock	13,844
	<u> </u>

4 Debtors

	2021
	£
Other debtors	-
	<u> </u>

5 Capital account

	Sinking fund	Total
	£	£
As at 1 August 2020	138,731	138,731
Profit	52,483	52,483
As at 31 July 2021	<u>191,214</u>	<u>191,214</u>



Document Details

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Aching Arms

Accounts

for the Year Ended 31 July 2021

McGinty Demack
Chartered Certified Accountants
Vermont House
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Aching Arms

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Aching Arms
Officers and Advisers

Proprietor	S Kaur
Business address	33 Victoria Road Brentwood Essex CM14 5DR
Bank	HSBC UK BANK PLC BRENTWOOD BRANCH 91 HIGH STREET BRENTWOOD United Kingdom CM144RU
Accountants	McGinty Demack Chartered Certified Accountants Vermont House Bradley Lane Standish Lancashire WN6 0XF

Chartered Certified Accountants' Report to S Kaur on the Preparation of the Unaudited Financial Information of Aching Arms

We have prepared for your approval the financial information of Aching Arms for the year ended 31 July 2021 which comprises the Profit and Loss Account, the Balance Sheet and the related notes from the entity's accounting records and from information and explanations you have given us.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is our responsibility to:

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

Basis of independent examiner's statement

Our examination was carried out in accordance with 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 the 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 our examination, no matter has come to our attention

1. which gives us reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

McGinty Demack

.....
McGinty Demack
Chartered Certified Accountants

1 April 2022

Vermont House
Bradley Lane
Standish
Lancashire
WN6 0XF

Aching Arms
Approval of financial information

I approve the financial information which comprises the Profit and Loss Account, the Balance Sheet and the related notes.

I acknowledge my responsibility for the financial information, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing McGinty Demack with all information and explanations necessary for its compilation.

I give my authority for the financial information to be submitted to HM Revenue and Customs.

The financial information was approved by the proprietor on 1 April 2022.

Sundeep Kaur
.....

S Kaur
Proprietor

S Atkinson
.....

S Atkinson
Treasurer

Aching Arms
Profit and Loss Account for the Year Ended 31 July 2021

	2021	
	£	£
Turnover		
Donations/Fundraising	186,190	
Merchandise Sales	8,191	
Gift aid	11,854	
Brentwood Grant	3,000	
Amazon Smile	497	
Lottery Grant	14,030	
		223,762
Other income		
Grants and subsidies		1,000
Total income		224,762
Cost of sales		
Purchases	27,390	
Direct costs	11,301	
Postage	7,138	
		(45,829)
Gross profit 79.97%		178,933
Expenses (analysed below)		
Employment costs	86,151	
Establishment costs	1,091	
General administrative expenses	38,418	
Finance charges	410	
Depreciation charges	366	
		(126,436)
Interest payable		
Other interest payable		(14)
Net profit		52,483

Aching Arms
Profit and Loss Account for the Year Ended 31 July 2021

..... continued

	2021 £
Employment costs	
Wages and salaries	78,501
Staff NIC (Employers)	5,485
Staff pensions	(1,858)
Staff training	4,023
	<u>86,151</u>
	2021 £
Establishment costs	
Rent	550
Insurance	541
	<u>1,091</u>
	2021 £
General administrative expenses	
Telephone and fax	621
Computer software and maintenance costs	2,221
Office costs	2,378
Trade subscriptions	684
Travel and subsistence	89
Advertising & Website Costs	30,270
Accountancy fees	1,675
Legal and professional fees	480
	<u>38,418</u>
	2021 £
Finance charges	
Bank charges	410
	<u>410</u>
	2021 £
Depreciation charges	
Depreciation of office equipment	366
	<u>366</u>

Aching Arms
Balance Sheet as at 31 July 2021

		2021	
	Note	£	£
Fixed assets			
Tangible assets	2		1,101
Current assets			
Stocks	3	13,844	
Cash at bank and in hand		178,814	
		<u>192,658</u>	
Current liabilities			
Trade creditors		842	
Other creditors		283	
Accruals		480	
PAYE and social security		940	
		<u>(2,545)</u>	
Net current assets			190,113
Net assets			<u>191,214</u>
Financed by:			
Capital account	5		<u>191,214</u>

Aching Arms
Notes to the Accounts for the Year Ended 31 July 2021

..... *continued*

3 Stock and work in progress

	2021
	£
Stock	13,844
	<u> </u>

4 Debtors

	2021
	£
Other debtors	-
	<u> </u>

5 Capital account

	Sinking fund	Total
	£	£
As at 1 August 2020	138,731	138,731
Profit	52,483	52,483
	<u> </u>	<u> </u>
As at 31 July 2021	191,214	191,214
	<u> </u>	<u> </u>



Document Details

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ACHING ARMS

England & Wales - Charity number 1153296

Accounts



Chair's report 2019 -2020

Letter from the Chair

2019-20 was a uniquely challenging year where we were all affected by Covid-19. Despite these challenges, the year has been incredibly positive for Aching Arms. I am full of admiration for the resilience shown by our staff, volunteers and supporters in keeping our mission moving without skipping a beat.

Under the leadership of our founder and CEO Leanne Turner and with the incredible commitment of the staff, the charity has navigated this challenging year with ingenuity and teamwork. Despite the Covid19 pandemic and Government Lockdown, Aching Arms has continued to thrive this year.

We have continued strong on our mission to support bereaved parents by working with more hospitals to include our comfort bears in their bereavement pathway and conducting bereavement training. It is a sign of the team's resilience and ingenuity that we've not only continued on our mission this year but also enhanced our service. One example of that is the launch of 'Supporting Arms' which is a service to offer enhanced support to all those who contact us including longer ago bereaved parents and their families.

We've also made great strides in our efforts to managing our Charity with rigour and governance. Our systems for storing and using data effectively are continuing to improve, our strategic Business Plan has been updated. Community fundraising has reached into new events, new regions and now has better record keeping and communication with fundraisers.

We have been actively participating across various networks within the baby loss sector. We are now members of the Pregnancy and Babies Charity Network, Baby Loss Awareness Week Alliance, and the Essex Bereavement Network.

HOSPITALS AND REACH

We now work with 158 hospitals across all nations of the United Kingdom. Despite the Covid crisis in which no conferences were held where a lot of new hospitals hear about us, our links with leading hospitals in England, Ireland, Scotland and Wales continued to grow. We added 14 new hospitals to our network. We saw more Early Pregnancy Units and Gynecology units engage with us to understand how Aching Arms bears can help women who experience an early loss.

In the pandemic, we not only maintained but also elevated the communication with the hospitals. We continually checked-in with the hospitals to see if they needed more bears and sent them thank-you cards. We received some lovely messages about the thank you cards, and hospitals were very grateful for the continued service of delivering bears.

COMFORT BEARS

4040 comfort bears were donated to health care settings and 1561 were given directly to bereaved families upon request in the last 12 month period.

Despite the postal service being shut from March until July, due to the Covid restrictions, there was still a significant increase in postal bears being sent to families. We continue to receive positive feedback from families when they receive their bears and heartfelt requests

from the families on their request forms. *"They brought tears to our eyes when they arrived. We will treasure them always and the little ones and their families who have kindly gifted them to us."* This is a touching reminder of not only the impact of receiving a postal bear, but also the virtual link felt between families.

During the height of the lockdown restrictions, we used a courier service to deliver bears to the hospitals. We maintained good email communication with the hospitals and requested that they shared their bears with their EPU/Gynae wards to try and increase the number of families receiving bears in hospitals.

SUPPORT NETWORK

There is evidence that the Covid19 Government Lockdown during March – July had a negative impact on recently bereaved women and their partners. During the Covid19 lockdown the NHS frontline were and still are, under incredible pressure, Aching Arms has supported the NHS by helping to reduce the feeling of isolation following a baby bereavement and stepped-up services to reassure midwives and nurses that we are able to help the parents they are not able to right now. This is especially important as face-to-face support groups/family visits/bereavement clinical visits were not possible. With this in mind, we were successful in securing grant funding to extend our support services to parents. This service is called 'Supporting Arms' which is an enhanced telephone support service that was launched on 21st July 2020.

This service has been very well received. We've had several calls - approximately of one hour long with a few of them being repeat callers. The content of these calls has varied from just wanting a listening ear to wanting suggestions on celebrating anniversaries or funerals.

We have received a lot of positive feedback following our calls, most comments fall within two themes, the first being able to relate to the caller for example *"It's just really really hard and I felt you could relate to that"*, *"We understand each other, we share such a bond over our babies"*

The second theme is around feeling less alone *"you learn when you cry yourself to sleep that there is someone to hold your hand"*. Part of our reasoning behind starting the support service was to 'extend the hand of friendship' so it is beautiful that this is the feeling that families are getting from our support.

This year, we also offered our first virtual Mindfulness Session (for the public) and a virtual team meeting with our volunteers. Both were well attended and should be considered for continuation over the next year.

For next year, we'll build on these new services and also plan to launch a live chat function on our revamped website.

EDUCATION

Twelve awareness training sessions took place from September 2019-September 2020. All sessions received positive evaluations and have strengthened our ties with health professionals in each setting. There were a number of cancellations to the Covid19 Lockdown, however we have begun virtual training and will focus on building this. We are

collaborating with a film director to ensure our training is professional and still communicates the personal stories of loss that are so appreciated by health professionals.

The workplace bereavement training pilot with Zurich Insurance UK was a success. Three face to face workshops took place and the feedback from attendees was incredibly positive. Here are just three of the comments from Zurich People Managers who attended.

Thank you so much for running the course, for sharing your stories and helping put this into context for me.

The stories resonated very personally with me and I found the course very useful. Great awareness of differences in miscarriage, neonatal, still born etc. and which policies apply.

The personal stories and voiceovers at the beginning were particularly powerful

Going forward, as part of our Corporate Fundraising Strategy, we are working to develop our own finalized version in Webinar Format.

FUNDRAISING

Community Fundraising

The fundraising landscape completely changed in response to the Covid-19 pandemic. Whilst our only option during the first few months of lockdown was to be reactive, our small charity team pulled together to adapt to this change with creativity, and determination.

We've made significant effort in the last 12 months; we've made significant progress in our fundraising efforts. Our fundraising coordinator has established the systems and protocols to make fundraising for Aching Arms simple and fun. We now use social media more effectively to create successful new ways for fundraisers to support Aching Arms.

Following the lockdown in March 2020, our team created new campaigns like Virtual Forget Me Not Tea Parties, Ten for Ten 10th Anniversary raffle and our CEO's beautiful 'Say Their Name' tribute. As the ongoing government restrictions continue, we've made the effort to be proactive in adapting to the changing world around us. We've worked toward embracing new ways of community fundraising. This meant we've focussed heavily on virtual events and digital fundraising using social media platforms (facebook and Instagram, etc), direct campaigns, a regular giving campaign, celebration and in memory giving.

These new campaigns developed during the pandemic have been well-received well supported by donors and will now become annual events in our fundraising calendar. We will introduce a new twist each time to keep the campaigns fresh and interesting, and keep donors engaged.

In the months to come, we will aim to:

- **Develop existing donor relations** - more regular comms, more targeted comms.

- **Enhance donor experience** – clear, concise helpful info on website and in fundraising packs. More- timely comms with donors. Collect feedback after campaigns and act to continually improve.
- **Extend our reach** - families that may not be aware of us but will find comfort in us and go on to support us.

Corporate Fundraising

We have made positive steps with building relationships with corporate partners this year. We have collaborated with Theatre re on their tour of BIRTH. Aching Arms volunteers attended 2 of their performances that went ahead before the Government Lockdown and accepted donations and spoke to those who needed support. During Baby Loss Awareness Week in 2020 the collaboration continued with an online discussion. This raised awareness of our charity beyond our existing followers.

Zurich Insurance UK granted us in the region of £12,000 thanks to their Covid19 grants programme. This is the fourth time they have supported us but by far the largest amount they have granted us.

We also secured a £5000 grant from the Brentwood Covid19 Business Grant programme for charities and local business Guided Learning donated £300 to Aching Arms, a percentage of the proceeds from their tutoring service whilst schools were closed. And finally, local Brentwood business, Chicken and Frog Bookshop has provided us with an affordable storage space for the next 2 years.

HUMAN RESOURCES

Staff

The hiring decisions made last year has ensured we now have a strong team in place with deep expertise in their specialisation. This team was enhanced this year by the addition of Lindsay Oliver as the Client Care Manager.

Lindsay has put a lot of focus on improving our communication with bereaved families and hospitals. She has established effective leadership of the Volunteer Postal team. Another addition this year has been the introduction of Erica Stewart as Client Care Support.

In the last 12 months Aching Arms contracted the services of several new professionals. Kelly Bater for her HR expertise, Roberta Jeffs as Administrator to the Fundraising Coordinator and Erica Stewart as Client Support to work with our Client Care Manager. As of the 1st August Sharon Knox was employed as our part time Charity Merchandiser. In the few weeks she has been in her role, Sharon has created a vision for merchandise that is already proving successful. In 2019/20 our staff team and contractors have all established themselves in their roles and shown themselves to be a positive and passionate team.

Again, this year, Neal Long Director of Touchdown Services provided Aching Arms with invaluable mentoring, business planning and strategy expertise. Neal is very much a member of the Aching Arms team and going forward, he will focus on corporate fundraising, an area we plan to prioritize in the next 12 months.

Lynne Johnston has again been integral in managing 3 of our social media platforms. Lynne works collaboratively with every member of the staff team to ensure our messaging is clear and sensitive. Lynne also has provided graphic design services, including the Forget Me Not Heart and Christmas Bauble fundraisers, these have both generated fantastic donations. Without the dedication and expertise Lynne provides to Aching Arms our connections with

parents, supporters and our community would not be as well respected as they are and we would not have such high follower numbers.

Volunteers

We have a very strong and committed volunteer base of around 140 people. Most of our volunteers have experienced the loss of a baby and wish to reach out to others so they too can find comfort from an Aching Arms Bear. Volunteers have various roles, most of which require them to prepare, personalise and deliver our comfort bears either to their local hospital or post directly to bereaved parents who have requested one.

Since the beginning of August 2019, we have had 24 new volunteers join us. Most are new hospital volunteers, but some are postal, project support and media. We have had 5 volunteers step down, mainly due to personal reasons/ change of circumstances. We continue to receive emails regularly from people who would like to volunteer for us, mainly wanting to prepare and deliver bears. Some of them request for us to keep their details on file in case a position at their local hospital becomes free, and so we currently have 46 names on our 'volunteer interest' list.

Communication with volunteers increased during the pandemic, ensuring they were kept up to date on any changes and government guidelines that may affect how they did their role. We made sure all Covid19 Government Guidance was followed to keep our volunteers safe.

We continue to ensure our volunteers feel like a part of the Aching Arms team despite being located in all four nations of the UK. We have a dedicated Volunteer Coordinator who oversees both the wellbeing of the UK wide team and supports them to perform their roles to the best of their ability. We undertake an annual survey of our volunteers and year on year have had very positive feedback. We personally respond to any areas identified for improvement.

Our volunteers are an essential part of our charity and we simply couldn't support as many families as we do without them.

Health Professionals

The overall results of the 20 Health Professionals survey shows a very positive picture of how well respected Aching Arms is by those working with us. 45 hospitals responded to the annual survey, compared to 29 in 2019. This response rate is lower at 30% compared to 41% in 2019 but considering midwives and nurses in the NHS are dealing with new ways of working and extra pressures due to the Covid 19 pandemic this overall response from hospitals is extremely positive. Summed up by this comment,

"The Aching Arms bears provide a physical comfort for parents. I was supporting a bereaved mum at home a few weeks after her baby passed on the neonatal unit. She became a little upset just as her young daughter entered the room. Her daughter said don't worry mummy I will go and get your cuddle bear and she ran upstairs and came back in with the Aching Arms bear which she then gave to her mum. Her mum said it was a great source of comfort to her when she was upset, being able to hold the bear."

MERCHANDISE

This year has been a very positive one with regards to merchandise. We've made some progress towards adding our own shop onto the website to streamline sales, added a huge range of new merchandise including the beautiful East of India items, and have further products already in the pipeline for later in the year. With the increased support from Lynne,

our regular social media presence has meant an increase in sales. We have very positive feedback and are now labelled as a ‘Top Seller’ on Ebay.

We have ambitious plans for the coming year. We plan to have our online shop up and running on the website. We also plan to add more official AA items, launch BLAW craft videos, create a care pack for a friend after loss. We’ll also increase the social media visibility of our online shop so as to increase awareness of our merchandise.

RESEARCH

Aching Arms have been actively supporting a research project being carried out by a doctoral student at Canterbury Christ Church University. She is researching baby loss and bereavement support pathways for families from Black Asian and other Minority Ethnic (BAME) communities. Recruitment is currently ongoing.

Our trustee Dr. Anna Clancy is supervising a research project being carried out by a trainee clinical psychologist at Lancaster University. This project will be fully funded by the University and the research question will focus on the experiences of fathers whose baby died during pregnancy or at birth and whether the offer of transitional objects, such as Aching Arms bears, helped them. As supervisor, Anna is supporting with writing the ethics application, preparing interview materials, recruitment and providing feedback on the final write up. It is anticipated that the project will be completed in 2022 and the trainee is aiming to get it published in a peer reviewed journal. Recruitment will likely take place in late 2021.

TOWARDS 2021

As I write this in early 2021, the pandemic is still not behind us. While the outlook is now more optimistic, there are still uncertainties in the road ahead. However, I have full confidence in the team, volunteers and board of Aching Arms that we will continue to thrive and serve our communities.

.....

Signed: _____ date: _____

Sundeep Kaur

Chairperson

Aching Arms

Registered Charity: 1153296

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Signed: Sundeep Kaur  date: 01/06/2021

Sundeep Kaur
Chairperson
Aching Arms
Registered Charity: 1153296

Aching Arms

Accounts

for the Year Ended 31 July 2020

McGinty Demack
Chartered Certified Accountants
Vermont House
Bradley Lane
Standish
Lancashire
WN6 0XF

Aching Arms

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Aching Arms
Officers and Advisers

Proprietor	S Kaur
Business address	33 Victoria Road Brentwood Essex CM14 5DR
Accountants	McGinty Demack Chartered Certified Accountants Vermont House Bradley Lane Standish Lancashire WN6 0XF

Chartered Certified Accountants' Report to S Kaur on the Preparation of the Unaudited Financial Information of Aching Arms

We have prepared for your approval the financial information of Aching Arms for the year ended 31 July 2020 which comprises the Profit and Loss Account, the Balance Sheet and the related notes from the entity's accounting records and from information and explanations you have given us.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is our responsibility to:

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

Basis of independent examiner's statement

Our examination was carried out in accordance with 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 the 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 our examination, no matter has come to our attention

1. which gives us reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

McGinty Demack

.....
McGinty Demack
Chartered Certified Accountants

6 May 2021

Vermont House
Bradley Lane
Standish
Lancashire
WN6 0XF

Aching Arms
Approval of financial information

I approve the financial information which comprises the Profit and Loss Account, the Balance Sheet and the related notes.

I acknowledge my responsibility for the financial information, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing McGinty Demack with all information and explanations necessary for its compilation.

I give my authority for the financial information to be submitted to HM Revenue and Customs.

The financial information was approved by the proprietor on 6 May 2021.

Sundeep Kaur
.....

S Kaur
Proprietor

Aching Arms
Profit and Loss Account for the Year Ended 31 July 2020

	2020		2019
	£	£	£
Turnover			
Donations for bears	21,582		-
General donations	79,162		111,205
Fundraising	36,292		26,853
Misc revenue	1,615		175
Not alone project	-		2,554
North West co ordinator	-		2,661
South funding	-		5,226
Gift aid	14,524		12,513
Wales Funding	1,000		-
Zurich Grant	12,714		-
Brentwood Grant	5,000		-
	<u>171,889</u>		<u>161,187</u>
Cost of sales			
Purchases	62,602		42,145
Direct costs	9,752		9,115
	<u>(72,354)</u>		<u>(51,260)</u>
Gross profit			
57.91% (2019 - 68.20%)	99,535		109,927
Expenses (analysed below)			
Employment costs	64,604		45,118
Establishment costs	2,538		2,465
General administrative expenses	28,005		27,971
Finance charges	308		-
Depreciation charges	245		-
	<u>(95,700)</u>		<u>(75,554)</u>
Net profit	<u><u>3,835</u></u>		<u><u>34,373</u></u>

Aching Arms
Profit and Loss Account for the Year Ended 31 July 2020

..... continued

	2020	2019
	£	£
Employment costs		
Wages and salaries	60,606	43,737
Staff pensions	3,655	1,371
Staff training	343	10
	<u>64,604</u>	<u>45,118</u>
	2020	2019
	£	£
Establishment costs		
Meetings	616	1,626
Rent	300	-
Rates	577	-
Insurance	985	839
Repairs and maintenance	60	-
	<u>2,538</u>	<u>2,465</u>
	2020	2019
	£	£
General administrative expenses		
Telephone and fax	710	361
Computer software and maintenance costs	1,063	674
Office costs	10,570	7,225
Trade subscriptions	1,544	1,525
Sundry expenses	827	1,976
Cleaning	36	-
Travel and subsistence	2,627	4,027
Advertising	9,760	11,313
Accountancy fees	448	150
Legal and professional fees	420	720
	<u>28,005</u>	<u>27,971</u>
	2020	2019
	£	£
Finance charges		
Bank charges	308	-
	<u>308</u>	<u>-</u>
	2020	2019
	£	£
Depreciation charges		
Depreciation of office equipment	245	-
	<u>245</u>	<u>-</u>

Aching Arms
Balance Sheet as at 31 July 2020

		2020		2019	
	Note	£	£	£	£
Fixed assets					
Tangible assets	2		737		-
Current assets					
Stocks	3	12,948		-	
Debtors	4	263		-	
Cash at bank and in hand		135,029		141,025	
		<u>148,240</u>		<u>141,025</u>	
Current liabilities					
Trade creditors		957		1,147	
Other creditors		6,160		3,785	
Accruals		180		150	
PAYE and social security		2,948		1,046	
		<u>(10,245)</u>		<u>(6,128)</u>	
Net current assets			137,995		134,897
Net assets			<u>138,732</u>		<u>134,897</u>
Financed by:					
Capital account	5		<u>138,732</u>		<u>134,897</u>

Aching Arms

Notes to the Accounts for the Year Ended 31 July 2020

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention.

Turnover

Turnover represents the invoiced value of sales of goods, net of value added tax.

Depreciation

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:

Plant and machinery	25% straight line basis
Fixtures and fittings	x.x% straight line basis

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Pensions

The business operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

2 Tangible fixed assets

	Office equipment £
Cost	
Additions	982
Depreciation	
Charge for the year	245
Net book value	
As at 31 July 2020	737

3 Stock and work in progress

	2020 £	2019 £
Stocks	12,948	-

Aching Arms
Notes to the Accounts for the Year Ended 31 July 2020

..... *continued*

4 Debtors

	2020	2019
	£	£
Trade debtors	263	-
Other debtors	-	-
	<u>263</u>	<u>-</u>

5 Capital account

	Sinking fund	Total
	£	£
As at 1 August 2019	134,897	134,897
Profit	3,835	3,835
As at 31 July 2020	<u>138,732</u>	<u>138,732</u>



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Aching Arms

Accounts

for the Year Ended 31 July 2020

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Accountants	McGinty Demack Chartered Certified Accountants Vermont House Bradley Lane Standish Lancashire WN6 0XF

Chartered Certified Accountants' Report to S Kaur on the Preparation of the Unaudited Financial Information of Aching Arms

We have prepared for your approval the financial information of Aching Arms for the year ended 31 July 2020 which comprises the Profit and Loss Account, the Balance Sheet and the related notes from the entity's accounting records and from information and explanations you have given us.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is our responsibility to:

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

Basis of independent examiner's statement

Our examination was carried out in accordance with 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 the 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 our examination, no matter has come to our attention

1. which gives us reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

McGinty Demack

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McGinty Demack
Chartered Certified Accountants

6 May 2021

Vermont House
Bradley Lane
Standish
Lancashire
WN6 0XF

Aching Arms
Approval of financial information

I approve the financial information which comprises the Profit and Loss Account, the Balance Sheet and the related notes.

I acknowledge my responsibility for the financial information, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing McGinty Demack with all information and explanations necessary for its compilation.

I give my authority for the financial information to be submitted to HM Revenue and Customs.

The financial information was approved by the proprietor on 6 May 2021.

Sundeep Kaur
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S Kaur
Proprietor

Aching Arms
Profit and Loss Account for the Year Ended 31 July 2020

	2020		2019
	£	£	£
Turnover			
Donations for bears	21,582		-
General donations	79,162		111,205
Fundraising	36,292		26,853
Misc revenue	1,615		175
Not alone project	-		2,554
North West co ordinator	-		2,661
South funding	-		5,226
Gift aid	14,524		12,513
Wales Funding	1,000		-
Zurich Grant	12,714		-
Brentwood Grant	5,000		-
	<u>171,889</u>		<u>161,187</u>
Cost of sales			
Purchases	62,602		42,145
Direct costs	9,752		9,115
	<u>(72,354)</u>		<u>(51,260)</u>
Gross profit			
57.91% (2019 - 68.20%)	99,535		109,927
Expenses (analysed below)			
Employment costs	64,604		45,118
Establishment costs	2,538		2,465
General administrative expenses	28,005		27,971
Finance charges	308		-
Depreciation charges	245		-
	<u>(95,700)</u>		<u>(75,554)</u>
Net profit	<u><u>3,835</u></u>		<u><u>34,373</u></u>

Aching Arms
Profit and Loss Account for the Year Ended 31 July 2020

..... continued

	2020	2019
	£	£
Employment costs		
Wages and salaries	60,606	43,737
Staff pensions	3,655	1,371
Staff training	343	10
	<u>64,604</u>	<u>45,118</u>
	2020	2019
	£	£
Establishment costs		
Meetings	616	1,626
Rent	300	-
Rates	577	-
Insurance	985	839
Repairs and maintenance	60	-
	<u>2,538</u>	<u>2,465</u>
	2020	2019
	£	£
General administrative expenses		
Telephone and fax	710	361
Computer software and maintenance costs	1,063	674
Office costs	10,570	7,225
Trade subscriptions	1,544	1,525
Sundry expenses	827	1,976
Cleaning	36	-
Travel and subsistence	2,627	4,027
Advertising	9,760	11,313
Accountancy fees	448	150
Legal and professional fees	420	720
	<u>28,005</u>	<u>27,971</u>
	2020	2019
	£	£
Finance charges		
Bank charges	308	-
	<u>308</u>	<u>-</u>
	2020	2019
	£	£
Depreciation charges		
Depreciation of office equipment	245	-
	<u>245</u>	<u>-</u>

Aching Arms
Balance Sheet as at 31 July 2020

		2020		2019	
	Note	£	£	£	£
Fixed assets					
Tangible assets	2		737		-
Current assets					
Stocks	3	12,948		-	
Debtors	4	263		-	
Cash at bank and in hand		135,029		141,025	
		<u>148,240</u>		<u>141,025</u>	
Current liabilities					
Trade creditors		957		1,147	
Other creditors		6,160		3,785	
Accruals		180		150	
PAYE and social security		2,948		1,046	
		<u>(10,245)</u>		<u>(6,128)</u>	
Net current assets			137,995		134,897
Net assets			<u>138,732</u>		<u>134,897</u>
Financed by:					
Capital account	5		<u>138,732</u>		<u>134,897</u>

Aching Arms

Notes to the Accounts for the Year Ended 31 July 2020

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention.

Turnover

Turnover represents the invoiced value of sales of goods, net of value added tax.

Depreciation

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:

Plant and machinery	25% straight line basis
Fixtures and fittings	x.x% straight line basis

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Pensions

The business operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

2 Tangible fixed assets

	Office equipment £
Cost	
Additions	982
Depreciation	
Charge for the year	245
Net book value	
As at 31 July 2020	737

3 Stock and work in progress

	2020 £	2019 £
Stocks	12,948	-

Aching Arms
Notes to the Accounts for the Year Ended 31 July 2020

..... *continued*

4 Debtors

	2020	2019
	£	£
Trade debtors	263	-
Other debtors	-	-
	<u>263</u>	<u>-</u>

5 Capital account

	Sinking fund	Total
	£	£
As at 1 August 2019	134,897	134,897
Profit	3,835	3,835
As at 31 July 2020	<u>138,732</u>	<u>138,732</u>



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