

LIVING ON BEREAVEMENT SERVICE

England & Wales - Charity number 1166617

Details

Other names LIVING ON

Status Registered

Legal form CIO

Registered 2016-04-19

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

Contact

Address 11 The Brackens
Orpington
BR6 6JH

Phone 01689831720

Email admin@livingon.org.uk

Website livingon.org.uk

Activities

Objects: TO PROTECT AND PRESERVE HEALTH AND RELIEVE MENTAL AND EMOTIONAL SUFFERING FOR BEREAVED CHILDREN UP TO THE AGE OF EIGHTEEN IN BROMLEY / ORPINGTON AND SURROUNDING AREAS, AND ALSO THEIR FAMILIES OR ANYONE DIRECTLY AFFECTED BY THAT BEREAVEMENT, BY PROVIDING ADVICE, SUPPORT AND GUIDANCE AND HELPING THEM LIVE ON.

Activities: Living On supports children and young people and their families in Orpington, Kent when someone they love has died. We run grief groups throughout the year that aim to bring families and children together in order that they feel they are not alone. We also have a Buddy service which is when a family has just lost a loved one, we connect with the family and provide support.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes
- **Who:** Children/young People, Other Defined Groups

Geography

- Bromley
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£77,427	£86,088	-	-
2023-12-31	£86,026	£78,095	-	-
2022-12-31	£86,196	£63,673	-	-
2021-12-31	£35,552	£41,108	-	-
2020-12-31	£24,876	£24,162	-	-

Trustees

Name	Role	Appointed
Daisy Brooker		2025-03-01
LOUISE CARR		2016-04-19
Rachael Burke		2024-11-01
SAMANTHA KING		2016-11-16

LIVING ON BEREAVEMENT SERVICE

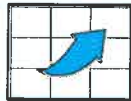
England & Wales - Charity number 1166617

Accounts

LIVING ON BEREAVEMENT SERVICE

**TRUSTEES ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2024**

CHARITY NUMBER 1166617



Accountancy Aid
26 Cherry Orchard Road
Bromley, Kent, BR2 8NE
020 8462 5832

LIVING ON BEREAVEMENT SERVICE

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

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LIVING ON BEREAVEMENT SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Current Trustees

Rachael Burke
Susan Wates
Rob Doherty
Samantha King
Louise Carr
Heather Williams

Charity Offices

Operational Address

The Parish Room
Skibbs Lane
Orpington
BR6 7RH

Registered Office

11 The Brackens
Orpington
BR6 6JH

Independent Examiner

Roger Storey FCMA
26 Cherry Orchard Road
Bromley, Kent
BR2 8NE

Accountants

Accountancy Aid
26 Cherry Orchard Road
Bromley
Kent
BR2 8NE

LIVING ON BEREAVEMENT SERVICE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2024

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2024. The financial statements have been prepared in accordance with Charity Law.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Living on Bereavement Service is constituted by Trust Deed adopted 19th April 2016 and its objectives are to protect and preserve the health and relieve mental and emotional suffering of bereaved children up to the age of eighteen in Bromley/Orpington and surrounding areas, and their families or anyone directly affected by that bereavement, by providing advice, support and guidance.

TRUSTEES

Trustees are appointed by the existing Trustees in accordance with the charity's constitution.

Potential Trustees are invited to submit a short CV or similar demonstrating the skills they can bring and a letter detailing why they would like to join the Board of Trustees.

Trustees are selected taking into account the skills, knowledge and experience needed for the effective administration of the charity.

There were no corporate trustees, trustees holding title to property or other trustees present or appointed in the year.

No funds were held as custodian trustees on behalf of others.

LIVING ON BEREAVEMENT SERVICE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2024 - continued

ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR FOR THE PUBLIC BENEFIT

The charity operates two main services:

- A buddying service which connects a recently bereaved family with a specially trained 'buddy' (that may be an employee of the charity or a trained volunteer) and who offers bespoke support to the family. The buddies can also work in and with schools and other appropriate settings, supporting teachers, carers and families within their setting; and
- Grief Groups which typically (but not always) run weekly for a period of between 4 and 8 weeks and bring together groups of similar-aged children, young people and / or their families who have all been bereaved of a loved one, with the aim of showing them that they are not alone and to alleviate the feelings of isolation that are so often present with grief. These groups are often followed up with ongoing family days and events.

All of the services provided by the charity to children and families are free of charge.

Additionally, the charity provides support, resources and advice to professionals and family members working, assisting, caring for, or living with bereaved children.

We also support local schools to develop bereavement policies and provide tailored bereavement training packages, as well as direct support if that school or a class suffers a bereavement (such as a teacher, a pupil or the parent of a pupil etc.).

In respect of the buddying service, each volunteer buddy is asked to commit to a minimum of three hours per week. All our buddies have some form of professional qualification in Health or Education and/or are closely supported by someone that does.

We also look to recruit volunteers who support the charity with administration and marketing tasks, and they provide equally valuable support.

The charity takes safety and security seriously and holds policies related to all such matters, including safeguarding, lone-working and DBS checks for all relevant Trustees, staff and volunteers.

LIVING ON BEREAVEMENT SERVICE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2024 - continued

FINANCIAL REVIEW AND RESERVES POLICY

The charity's work is entirely reliant on grants and donations for the year ended 31st December 2024 the unrestricted reserves were £50,908.00 (2023 £59,568.00). The trustees consider the financial position of the charity to be in line with expectations.

The Trustees are not paid for their time or for the activities they undertake as Trustees.

The Trustees are also not reimbursed any expenses related to those activities. If a Trustee provides services as a Service Provider (supplier) and not as a Trustee (for example, as a therapist during Grief Group sessions), then a payment may be made to that Trustee in an amount that is in line with what other third-party providers are, or would also be, paid.

Such amounts are regularly reviewed by the Trustees and any Trustee that may be in receipt of any such payment or any Trustee with any actual or perceived conflict of interest does not participate in any decision or discussion related to that payment, its amount, or its timing.

It is also the policy of the charity to provide suitable operational training and ongoing development to those who provide our services, and this may include training or development being provided to a Trustee, an employee, or a volunteer.

As a result, an incidental benefit may arise to a Trustee by way of this provision, however any Trustee that may be in receipt of any such training or development does not participate in any decision related to that provision, nor are they treated any differently from any other similar employee or volunteer.

PRINCIPAL FUNDING RESOURCES

The sources of funding are grants and donations.

RISK REVIEW

The trustees conduct periodic reviews of the major risks to which the charity is exposed and systems and procedures to manage those risks identified are implemented so as to minimise any potential impact on the charity should any of those risks materialise.

LIVING ON BEREAVEMENT SERVICE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with Charity Law which requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether Charity Law has been followed, subject to any departures disclosed and explained in the financial statements;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with Charity Law. 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.

On behalf of the board

R Burke

Trustee - Living On Bereavement Service
(1.1.2019)

Trustee

Date - 27 Oct 2025

LIVING ON BEREAVEMENT SERVICE

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES

Report to the trustees/ members of	Living on Bereavement Service		
On accounts for the year ended	31 st December 2024	Charity no	1166617
	Set out on pages 7-11		

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 my 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 my attention.

Basis of independent examiner's statement

My 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 my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 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 my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

28/10/2025

Name:

Roger Storey

Professional qualification

Fellow Chartered Management Accountant

Address:

26 Cherry Orchard Road, Bromley, Kent BR2 8NE

LIVING ON BEREAVEMENT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	Unrestricted Funds £	Restricted Funds £	<u>2024</u> Total Funds	<u>2023</u> Total Funds £
INCOMING RESOURCES					
Direct Contributions		56,787	0	56,787	14,094
Fundraising Contributions		13,640	0	13,640	11,743
Grant Restricted Income		0	7,000	7,000	60,190
Total Incoming Resources		70,427	7,000	77,427	86,026
RESOURCES EXPENDED					
<u>Charitable expenditure</u>		86,088	0	86,088	78,095
Total Resources Expended	2	86,088	0	86,088	78,095
NET MOVEMENT IN FUNDS FOR THE YEAR		(8,661)	0	(8,661)	7,931
RESERVES BROUGHT FORWARD		59,568	0	59,568	51,637
RESERVES CARRIED FORWARD		50,908	0	50,908	59,568

The notes form part of these financial statements

Statement of total recognised gains and losses

The charity does not have any gains and losses other than the Income and Expenditure for the period to report.

LIVING ON BEREAVEMENT SERVICE

BALANCE SHEET AS AT 31ST DECEMBER 2024

	Notes	2024 £	2023 £
Current assets			
Cash at bank and in hand		62,634	68,453
		62,634	68,453
Creditors: amounts falling due within one year	3	11,726	8,884
Net current assets		50,908	59,568
NET ASSETS		50,908	59,568
RESERVES			
Accumulated funds brought forward		59,568	51,637
Surplus (deficit) for the year		(8,660)	7,931
		50,908	59,568

The notes form part of these financial statements

Approved by the trustees on

and signed on its behalf by:

R Burke

Trustee - Living On Bereavement Service
(Oct 27, 2025, 11:17 AM)

Trustee

27 Oct 2025

LIVING ON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

1 Accounting Policies

1.1 Basis of Preparation of Financial Statements

The financial statements of the charity have been prepared in accordance with Charity Law and prepared under the historical cost convention.

1.2 Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources, and when the monetary value can be measured with sufficient reliability.

Investment income: this is included in the accounts when receivable.

1.3 Resources Expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

1.5 Unrestricted funds can be used in accordance with the charitable objects at the discretion of the Trustees; restricted funds are subject to restrictions imposed by the donor.

LIVING ON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024 continued

2 Analysis of resources expended

Direct Charitable Costs	2024	2023
Ancillary Event Costs	244	284
Equipment & Venue Hire	79	324
Food & Drink Event Costs	1,641	770
Materials and Resources	1,657	5,089
Staff & Volunteer Training	170	538
Staff & Volunteer Other Costs	-	5,262
Therapist Costs	5,913	1,612
Therapist Costs (Supervision)	1,925	5,536
Accountancy & Payroll fees	332	1,755
Bank Fees	61	62
Consulting	1,856	-
Hall Hire	60	-
Health and Safety and Insurance	-	397
IT Software and Consumables	715	1,073
Legal Expenses	129	190
Pensions Costs	1,218	1,510
Printing & Stationery	13	303
Rent	5,309	3,155
Repairs & Maintenance	253	-
Salaries	59,278	47,475
Supervision	2,080	-
Tax Costs	-	200
Telephone & Internet	2,053	2,292
Travel - National	1,102	268

LIVING ON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024 - continued

	<u>2024</u>	<u>2023</u>
	£	£
4 Creditors: amounts falling due within one year		
Other creditors and accruals	2,236	2,235
Accounts payable	3,126	3,125
Pensions Payable	6,364	3,524
	11,726	8,884

LIVING ON BEREAVEMENT SERVICE

England & Wales - Charity number 1166617

Accounts



Trustees' Annual Report
LIVING ON BEREAVEMENT SERVICE
1st January 2023 to 31st December 2023
UK charity registration number: 1166617

This Trustees Annual Report ('TAR') has been prepared by and is the responsibility of the charity's Trustees and has been approved by the Trustees for publication.

This TAR provides information intended to help the user understand how the charity's aims fulfil its legal purposes, the activities it undertakes and what it has achieved, including:

1. particulars of the charity;
2. the purposes of the charity (including confirmation that the activities undertaken further the charity's purposes for the public benefit);
3. the activities undertaken, finances and impact / results; and
4. a declaration by the Trustees.

1. Charity particulars

a) The following details relate to the charity:

Name	Living On Bereavement Service
Other names used	Living On
Registered charity number	1166617
Place of registration	UK
First registered	19 April 2016
Type	Charitable Incorporated Organisation
Governing document	Constitution
Registered address	11 The Brackens Orpington BR6 6JH
Operational address	The Parish Room Skibbs Lane Orpington BR6 7RH
Related entities	There are no related companies, subsidiaries or other entities associated with the charity.



b) Trustees

Trustees are appointed by the existing Trustees in accordance with the charity's constitution. Potential Trustees are invited to submit a short CV or similar demonstrating the skills they can bring and a letter detailing why they would like to join the Board of Trustees.

Trustees are selected taking into account the skills, knowledge and experience needed for the effective administration of the charity.

The following are the Trustees who acted during the year:

	Trustee name	Office (if any)	Dates acted	Appointed until
1	Louise Carr	Trustee / Chair	1st Jan – 31st Dec 2023	30th April 2024
2	Gary Chapman	Trustee / Treasurer	1st Jan – 31st Dec 2023	30th April 2024
3	Samantha King	Trustee / Secretary	1st Jan – 31st Dec 2023	31st October 2024
4	Heather Williams	Trustee	1st Jan – 31st Dec 2023	30th April 2025
5	Robert Doherty	Trustee	1st Jan – 31st Dec 2023	30th June 2024
6	Susan Wates	Trustee	1st Jan – 31st Dec 2023	30th June 2025

There were no corporate trustees, trustees holding title to property or other trustees present or appointed in the year.

Also, no funds were held as custodian trustees on behalf of others.

Following the year end, Gary Chapman resigned as Trustee / Treasurer of the charity with the resignation effective from 31 October 2024. Rachael Burke was appointed as Trustee / Treasurer with effect from 1 November 2024.

c) Advisors

The charity has no appointed advisors.

2. Purposes of the charity

a) Overall

To protect and preserve the health and relieve mental and emotional suffering of bereaved children up to the age of eighteen in Bromley / Orpington and surrounding areas, and their families or anyone directly affected by that bereavement, by providing advice, support and guidance.



b) Public benefit

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers and/or duties.

3. Activities

a) Operational activities

The charity operates two main services:

- A buddying service which connects a recently bereaved family with a specially trained 'buddy' (that may be an employee of the charity or a trained volunteer) and who offers bespoke support to the family. The buddies can also work in and with schools and other appropriate settings, supporting teachers, carers and families within their setting; and
- Grief Groups which typically (but not always) run weekly for a period of between 4 and 8 weeks and bring together groups of similar-aged children, young people and / or their families who have all been bereaved of a loved one, with the aim of showing them that they are not alone and to alleviate the feelings of isolation that are so often present with grief. These groups are often followed up with ongoing family days and events.

All of the services provided by the charity to children and families are free of charge.

Additionally, the charity provides support, resources and advice to professionals and family members working, assisting, caring for, or living with bereaved children.

We also support local schools to develop bereavement policies and provide tailored bereavement training packages, as well as direct support if that school or a class suffers a bereavement (such as a teacher, a pupil or the parent of a pupil etc.).

In respect of the buddying service, each volunteer buddy is asked to commit to a minimum of three hours per week. All our buddies have some form of professional qualification in Health or Education and/or are closely supported by someone that does. We also look to recruit volunteers who support the charity with administration and marketing tasks, and they provide equally valuable support.

The charity takes safety and security seriously and holds policies related to all such matters, including safeguarding, lone-working and DBS checks for all relevant Trustees, staff and volunteers.

To continue managing the growth in and demand for the charity's activities and services, the charity employed 3 part-time members of staff in the year, with 1 staff member resigning in the summer, leaving 2 members of staff for the remainder of the year. It is the charity's intention



to continue with 3 members of staff on a long-term employment contract basis, always subject to financial capacity.

b) Finances

i. *Trustee remuneration*

The Trustees are not paid for their time or for the activities they undertake as Trustees. The Trustees are also not reimbursed any expenses related to those activities.

If a Trustee provides services as a Service Provider (supplier) and not as a Trustee (for example, as a therapist during Grief Group sessions), then a payment may be made to that Trustee in an amount that is in line with what other third-party providers are, or would also be, paid. Such amounts are regularly reviewed by the Trustees and any Trustee that may be in receipt of any such payment or any Trustee with any actual or perceived conflict of interest does not participate in any decision or discussion related to that payment, its amount, or its timing.

It is also the policy of the charity to provide suitable operational training and ongoing development to those who provide our services, and this may include training or development being provided to a Trustee, an employee, or a volunteer. As a result, an incidental benefit may arise to a Trustee by way of this provision, however any Trustee that may be in receipt of any such training or development does not participate in any decision related to that provision, nor are they treated any differently from any other similar employee or volunteer.

ii. *Cash balance at end of period*

This represents the eighth operational and accounting period for the charity and at the end of the period the charity's cash balance was £68,453.48. The charity had no material outstanding liabilities, debts or other assets at the balance sheet date and considers that it has sufficient funds to operate as a going concern for at least the next 12 months.

iii. *Sources of funds*

The charity receives all of its funding via grants and donations from private individuals, private organizations and various fundraising activities and events. The charity does not undertake any professional fundraising activities and relies heavily on the generosity of those that become aware of the charity who are mostly local individuals, certain grant giving charities and local and regional businesses.

Those that have benefitted from the charity's services often volunteer to raise money on our behalf and this has been a very welcome source of funds.

The charity was awarded a significant grant from the National Lottery Community Fund in the summer of 2021 in an amount of £100,000 to be received over a three-year period, specifically to fund the charity's employment costs and some Grief Groups. Since the initial grant, the



charity has successfully applied for further funding and the total amount now expected to be received is approximately £113,000 over the same three-year period.

Other than the grant outlined above, the majority of the funding received and raised by the charity is unrestricted.

iv. Restricted Income Funds

At the balance sheet date, of the total cash available of £68,453.48, an amount of £2,965 was considered to be restricted funds related to the National Lottery Community Fund grant.

During the year the charity received £41,190 from the National Lottery Community Fund grant.

v. Reserves

The Trustees' target is a reserve of six months' operating expenditure, considered to be £30,000, to ensure that the charity can continue to operate, notwithstanding any unforeseen costs, and which policy remains under review. Although this target reserve amount was met as at the end of the year, due to the uncertain nature of the charity's future income and the continued challenges in raising funds, there is no guarantee that this reserve can or will be maintained.

vi. Going concern

This is the eighth accounting period of the charity and we continue to build up a strong core of volunteers, processes and services and we have continued to be successful in various fundraising efforts. Provided the charity continues on its current path the Trustees consider that it has sufficient funds to operate as a going concern for at least the next 12 months and beyond.

vii. Subsequent events

In 2021 the charity was successful in an application to the National Lottery Community Fund for a total grant of £100,000 to be paid each six-months over a three-year period to fund the position of a Family Support Worker, and to run a number of bereavement groups for families and children. At the beginning of 2022 and 2023 the charity was successful in its applications to increase this grant to also cover inflationary cost increases and certain costs of supervision. In February and March 2024 the charity received the final funding payment under this grant such that the total received across the 3 years was £113,031.24.

In May 2023 the charity's Lead Family Support Worker announced her intention to resign from her position with effect from July 2023. Following a selection process an existing Family Support Worker was then promoted to Lead Family Support Worker with effect from September 2023 and a new Family Support Worker was recruited and commenced their employment with the charity in March 2024.



viii. Audit

The trustees believe that the charity is not required to undertake a statutory audit but is required to undertake an Independent Examination of its accounts. The Independent Examiner's report is included within our annual accounts.

c) Summary of results / impact

There remains an ever-growing number of enquiries received by the charity and our service remains in high and increasing demand. There is no other local children's bereavement service that offer a similar approach, allowing indirect and creative ways to access emotions and feelings and for those services to be provided over multiple weeks and potentially months. There is also insufficient provision of all types of bereavement services and a lack of training and support for other professionals, in particular for teachers and schools.

The local adult hospice offers one to one counselling for bereaved children, but it is a considerable distance from Orpington and is typically hugely over-subscribed. In contrast we have continued to provide support, seeing children in their schools and in local community venues.

Over the past year the charity has received approximately 90 family referrals to the service. This equates to support for 140 additional children and young people in 2023. The majority of our referrals continue to be made by local primary and secondary schools due to strong links formed within the local community. As well as supporting individual children and families when a bereavement has occurred, Living On also trains and assists teachers and those working with children and young people to deal with bereavement within the school or educational setting.

Within 2023, and for the first time, Living On facilitated a bereavement support group within a learning centre for young people with an EHCP who would not have been able to access a group within the community. Due to the rise in referrals relating to complex and traumatic deaths, the charity also ran a specific group for children and young people affected by these circumstances.

We also were able to recruit and train a new cohort of volunteers to the charity within 2023 who are already working alongside the Family Support Worker team and existing volunteers in providing one to one support for children and young people. We offer continuous development to all our volunteers who have completed training in 2023 on topics such as vicarious trauma and supporting young people who self harm.

As the charity goes from strength to strength now in its eighth year, one key risk remains, that of over-commitment when faced with the significant imbalance in the supply and demand for the charity's help, and the health and well-being of our dedicated Family Support Workers and our volunteers is paramount in this regard.



4. Declaration

The Trustees declare that they have approved the Trustees Annual Report above.

Signed on behalf of the charity's Trustees:

Signature

Full name

Gary Chapman

Position

Trustee and Treasurer

Date

31 October 2024



Financial report

Living On Bereavement Service
For the period ended 31 December 2023

Prepared on
20 October 2024

Independent examiner's report to the trustees of Living On Bereavement Service (the "charitable incorporated organisation" or "CIO")

I hereby report on my examination of the accounts of the CIO for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 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.

Independent examiner's statement

I have completed my examination and 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 were not kept in respect of the CIO as required by section 130 of the 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

The work performed and this report do not constitute an audit and as the CIO falls under the threshold set out in law no audit is required to be performed.

Signed:

Nichola Saunders

Name:

NICHOLA SAUNDERS

Relevant professional qualification or membership of professional bodies (if any):

ICEAW

Address:

41 PARK AVENUE NORTH
HARPENDEN
HERTS AL5 2EE

Date:

20 OCT 2024

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Basis of Preparation

The accounts present a true and fair view, the accounting policies have been consistently applied and there are no material estimates or changes to estimates contained.

The accounts have been prepared on the basis that the charity is a going concern as there are no significant doubts as to its ability to continue into the foreseeable future.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s).

There have been no changes to accounting policies applied in these accounts as compared to the prior year.

These financial statements have been prepared in accordance with the accounting policies set out in the Notes to the Accounts and comply with the charity's governing document, the Charities Act 2011 and applicable accounting and reporting Statement of Recommended Practice as applicable to charities.

No events have occurred after the balance sheet date but before the accounts are authorised which relate to conditions that arose after the end of the reporting period, other than those already disclosed in these accounts.

Accounting Policies and Notes

Recognition of income

Income is included in the Income Statement when:

- the charity becomes entitled to the resources
- it is more likely than not that the charity will receive the resources, and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses.

Grants and donations

Grants and donations are included in the period in order to match with related costs where possible, and are recognised in income when the general income recognition criteria are met.

Certain grants and donations are subject to one or more restrictions as to their use and these are recognised as 'Restricted Income Funds'.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when:

- the charity is successfully registered for Gift Aid with HMRC
- there is a valid declaration from the donor
- it is more likely than not that the charity will receive the funds

Any Gift Aid amount recovered is recorded as a separate source of funds, and any gift aid that may be recovered from any restricted funds will not be treated as so restricted and will be treated as available to the charity on an unrestricted basis.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Goods donated for on-going use by the charity are recognised as tangible fixed assets unless their on-going or resale value is considered immaterial.

Gifts in kind for use by the charity are included in the accounts as income from donations when receivable unless their resale value is considered immaterial.

Donated services and facilities

Donated services and facilities are included in the accounts when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Staff numbers

At the start of the year the charity had 3 part-time employees, and from mid-July 2023 and for the remainder of the year the charity had 2 part-time employees. The average monthly cost to the charity of staff wages in the year was £3,962.01.

Volunteer help

The value of any voluntary help received is not included in the accounts.

Income from interest

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount can be measured with reasonable certainty.

Deferred income

Income is deferred in a period where it would otherwise materially distort the accounts if associated costs are recognised in the accounts in a different period.

Creditors

Creditors are measured at settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Tangible fixed assets for use by charity

These are capitalised at cost if they can be used for more than one year, and cost at least £1,000.

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Post balance sheet events

In April 2021 the charity received notification that it had been awarded a grant of £100,000, to be spread over 3 years, to fund the post of a part-time family support worker and to part-fund some Groups run by the charity. Through a further subsequent application the grant was increased and a total of £114,831 is currently anticipated to be received by the charity over the three-year life of the grant. The first payment was received by the charity in August 2021 and further amounts have since been received in March 2022, August 2022, March 2023, April 2023 and August 2023. The final payment to the charity of £20,715.50 is expected to be received in February or March 2024 to cover the period February 2024 to the end of July 2024.

Restricted Income Funds

The charity has one main source of income that is restricted in use and is therefore not freely available to the charity.

This restricted income relates to the National Lottery Community Fund grant that is paid to the charity over six six-monthly instalments, and all amounts received are typically spent over the following six-month period. Approximately 78% of the total grant is spent on salary costs and approximately 22% is spent on materials, resources and other costs of providing the charity's services.

During the year the charity received £41,190 under this heading, of which £2,965 was considered to be remaining restricted funds at the year end.

Financial Activities Comparison

January - December 2023

		Total
	Jan - Dec 2023	Jan - Dec 2022 (PY)
INCOME		
2000 Direct contributions	14,093.53	33,543.76
2020 Fundraising contributions	11,742.55	16,393.92
2080 Grant Restricted Income	60,190.00	36,258.50
Total Income	86,026.08	86,196.18
COST OF SALES		
3000 Therapist costs	1,612.00	5,195.00
3010 Therapist costs (supervision)	5,535.98	2,885.00
3020 Materials and resources	5,089.01	847.85
3030 Staff and volunteer training	538.18	479.70
3050 Staff and volunteer other costs	5,262.00	2,082.36
3060 Equipment or venue hire	324.00	786.00
3070 Food and drink event costs	769.96	1,281.77
3080 Ancillary event costs	284.18	1,564.52
Total Cost of Sales	19,415.31	15,122.20
TOTAL	66,610.77	71,073.98
EXPENDITURES		
3051 Staff Salaries	47,474.71	40,175.00
3052 Employer's NIC	3,195.26	2,341.24
3053 Employer's Pensions	1,509.87	
3054 Employment Allowance	-3,195.26	-2,341.24
3090 Travel	267.59	408.32
3130 Legal and professional fees	60.00	
3131 Payroll services	414.71	
3132 Accountancy services	1,340.00	
3150 Compliance or licence costs	130.07	201.60
3160 Interest and bank charges	62.00	65.20
3200 Advertising and printing	238.35	319.36
3210 IT, website and computing	1,073.40	1,181.89
3220 Stationery and office costs	64.49	696.59
3230 Telephone and communications	2,292.29	2,074.14
3250 Rent, repairs and facilities	2,391.62	1,845.60
3260 Health, safety and insurance	396.68	358.40
3270 Utilities	763.82	1,225.42
3290 Tax costs	200.12	
Total Expenditures	58,679.72	48,551.52
NET OPERATING INCOME	7,931.05	22,522.46
NET INCOME/(EXPENDITURE)	£7,931.05	£22,522.46

Balance Sheet Comparison

As of December 31, 2023

	As of Dec 31, 2023	As of Dec 31, 2022 (PY)	Total
FIXED ASSET			
Total Fixed Asset			
CASH AT BANK AND IN HAND			
1040 Cash in bank	68,211.99		52,752.38
1050 Petty cash	241.49		241.49
Total Cash at bank and in hand	68,453.48		52,993.87
NET CURRENT ASSETS	68,453.48		52,993.87
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Trade Creditors			
Creditors	3,125.84		
Total Trade Creditors	3,125.84		0.00
Current Liabilities			
1142 Pensions Control AC	3,523.06		
Total Current Liabilities	3,523.06		0.00
Total Creditors: amounts falling due within one year	6,648.90		0.00
NET CURRENT ASSETS (LIABILITIES)	61,804.58		52,993.87
TOTAL ASSETS LESS CURRENT LIABILITIES	61,804.58		52,993.87
Accruals and deferred income	2,235.68		1,356.02
TOTAL NET ASSETS (LIABILITIES)	£59,568.90		£51,637.85
CHARITY FUNDS			
1200 Opening Balance Equity	10,359.82		10,359.82
1220 Retained Earnings	41,278.03		18,755.57
Surplus/(Deficit)	7,931.05		22,522.46
Total Charity funds	£59,568.90		£51,637.85

Financial Activities by Month

January - December 2023

	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Total
INCOME													
2000 Direct contributions		350.00	216.00	1,225.00	8,095.53	1,880.00	1,006.00	405.00	1,006.00	405.00		1,116.00	14,093.53
2020 Fundraising contributions	328.21		466.08	4,049.44	3,754.23	586.08	150.00	66.23	420.35	870.10	786.83	265.00	11,742.55
2080 Grant Restricted Income		14,000.00	19,873.50	3,525.00		17,791.50				5,000.00			60,190.00
Total Income	328.21	14,350.00	20,555.58	8,799.44	3,754.23	8,881.61	1,830.00	17,857.73	1,426.35	6,275.10	786.83	1,381.00	86,026.08
COST OF SALES													
3000 Therapist costs		200.00			200.00				312.00				900.00
3010 Therapist costs (supervision)		572.50	527.50	121.95	950.00	965.48	658.55		445.00	765.00			5,535.98
3020 Materials and resources		648.35	322.43	53.15	215.96	1,609.53	462.37		362.14	144.08	137.39		5,089.01
3030 Staff and volunteer training	74.88	150.00							264.00	23.40	25.90		538.18
3050 Staff and volunteer other costs		10.00			925.00		1,375.00		585.00	1,100.00	12.00		5,262.00
3060 Equipment or venue hire								156.00			168.00		324.00
3070 Food and drink event costs		43.20				89.38				75.62		640.51	769.96
3080 Ancillary event costs				10.26							92.16		284.18
Total Cost of Sales	74.88	1,624.05	849.93	185.36	1,165.96	3,789.39	2,495.92	156.00	1,968.14	2,108.10	446.08	4,551.50	19,415.31
TOTAL	253.33	12,725.95	19,705.65	8,614.08	2,588.27	4,892.22	-665.92	17,701.73	-541.79	4,167.00	340.75	-3,170.50	66,610.77
EXPENDITURES													
3051 Staff Salaries	4,412.13	3,589.01	3,589.01	4,285.28	3,937.15	4,792.81	3,905.56	2,753.57	3,931.62	4,136.75	4,136.75	4,005.07	47,474.71
3052 Employer's NIC	181.48	181.48	181.48	277.56	229.52	347.60	225.16	170.79	333.36	361.67	361.67	343.49	3,195.26
3053 Employer's Pensions	670.41	53.07	53.07	81.76	71.31	96.98	70.37	51.40	86.75	92.90	92.90	88.95	1,509.87
3054 Employment Allowance	-181.48	-181.48	-181.48	-277.56	-229.52	-347.60	-225.16	-170.79	-333.36	-361.67	-361.67	-343.49	-3,195.26
3090 Travel							60.00			80.60	82.31		267.99
3130 Legal and professional fees	91.80			91.80			91.80			75.01		64.30	414.71
3132 Accountancy services													
3150 Compliance or licence costs	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	-4.33				130.07
3160 Interest and bank charges	5.00	5.00	5.40	5.00	5.00	5.40	5.40	5.80	5.00	5.00	5.00		62.00
3200 Advertising and printing										238.35			238.35
3210 IT, website and computing			159.00				890.42			23.98			1,073.40
3220 Stationery and office costs										63.50	0.99		64.49
3230 Telephone and communications	173.15	206.28	227.82	227.20	138.10	149.51	143.15	165.76	127.63	234.17	289.94	209.58	2,292.29
3250 Rent, repairs and facilities	-945.60	1,356.02									1,478.40	502.80	2,391.62
3260 Health, safety and insurance				368.68				28.00					396.68
3270 Utilities	-410.42										781.36	392.88	763.82
3290 Tax costs					200.12								200.12
Total Expenditures	4,013.27	5,226.18	4,051.10	5,076.52	4,368.48	5,061.50	5,168.50	3,021.93	4,146.67	4,950.28	6,867.85	6,713.28	56,679.72
NET OPERATING INCOME	-3,759.94	7,499.77	15,654.55	3,537.56	-1,780.21	-169.28	-5,848.42	14,680.40	-4,688.46	-783.26	-6,526.90	-9,883.76	7,931.05
NET INCOME/(EXPENDITURE)	£ -3,759.94	£ 7,499.77	£ 15,654.55	£ 3,537.56	£ -1,780.21	£ -169.28	£ -5,848.42	£ 14,680.40	£ -4,688.46	£ -783.26	£ -6,526.90	£ -9,883.76	£ 7,931.05

LIVING ON BEREAVEMENT SERVICE

England & Wales - Charity number 1166617

Accounts



Trustees' Annual Report
LIVING ON BEREAVEMENT SERVICE
1st January 2022 to 31st December 2022
UK charity registration number: 1166617

This Trustees Annual Report ('TAR') has been prepared by and is the responsibility of the charity's Trustees and has been approved by the Trustees for publication.

This TAR provides information intended to help the user understand how the charity's aims fulfil its legal purposes, the activities it undertakes and what it has achieved, including:

1. particulars of the charity;
2. the purposes of the charity (including confirmation that the activities undertaken further the charity's purposes for the public benefit);
3. the activities undertaken, finances and impact / results; and
4. a declaration by the Trustees.

1. Charity particulars

a) The following details relate to the charity:

Name	Living On Bereavement Service
Other names used	Living On
Registered charity number	1166617
Place of registration	UK
First registered	19 April 2016
Type	Charitable Incorporated Organisation
Governing document	Constitution
Registered address	11 The Brackens Orpington BR6 6JH
Operational address	The Parish Room Skibbs Lane Orpington BR6 7RH
Related entities	There are no related companies, subsidiaries or other entities associated with the charity.



b) Trustees

Trustees are appointed by the existing Trustees in accordance with the charity's constitution. Potential Trustees are invited to submit a short CV or similar demonstrating the skills they can bring and a letter detailing why they would like to join the Board of Trustees.

Trustees are selected taking into account the skills, knowledge and experience needed for the effective administration of the charity.

The following are the Trustees who acted during the year:

	Trustee name	Office (if any)	Dates acted	Appointed until
1	Louise Carr	Trustee / Chair	1st Jan – 31st Dec 2022	30th April 2024
2	Gary Chapman	Trustee / Treasurer	1st Jan – 31st Dec 2022	30th April 2024
3	Samantha King	Trustee / Secretary	1st Jan – 31st Dec 2022	31st October 2024
4	Heather Williams	Trustee	1st Jan – 31st Dec 2022	30th April 2025
5	Robert Doherty	Trustee	1st Jan – 31st Dec 2022	30th June 2024
6	Susan Wates	Trustee	1st Jan – 31st Dec 2022	30th June 2025

There were no corporate trustees, trustees holding title to property or other trustees present or appointed in the year.

Also, no funds were held as custodian trustees on behalf of others.

c) Advisors

The charity has no appointed advisors.

2. Purposes of the charity

a) Overall

To protect and preserve the health and relieve mental and emotional suffering of bereaved children up to the age of eighteen in Bromley / Orpington and surrounding areas, and their families or anyone directly affected by that bereavement, by providing advice, support and guidance.



b) Public benefit

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers and/or duties.

3. Activities

a) Operational activities

The charity operates two main services:

- A buddying service which connects a recently bereaved family with a specially trained 'buddy' (that may be an employee of the charity or a trained volunteer) and who offers bespoke support to the family. The buddies can also work in and with schools and other appropriate settings, supporting teachers, carers and families within their setting; and
- Grief Groups which typically (but not always) run weekly for a period of between 4 and 8 weeks and bring together groups of similar-aged children, young people and / or their families who have all been bereaved of a loved one, with the aim of showing them that they are not alone and to alleviate the feelings of isolation that are so often present with grief. These groups are often followed up with ongoing family days and events.

All of the services provided by the charity to children and families are free of charge.

Additionally, the charity provides support, resources and advice to professionals and family members working, assisting, caring for, or living with bereaved children.

In particular we support local schools to develop bereavement policies and provide tailored bereavement training packages, as well as direct support if that school or a class suffers a bereavement (such as a teacher, a pupil or the parent of a pupil etc.).

In respect of the buddying service, each volunteer buddy is asked to commit to a minimum of three hours per week. All our buddies have some form of professional qualification in Health or Education and/or are closely supported by someone that does. We also look to recruit volunteers who support the charity with administration and marketing tasks, and they provide equally valuable support.

The charity takes safety and security seriously and holds policies related to all such matters, including safeguarding, lone-working and DBS checks for all relevant Trustees, staff and volunteers.

To continue managing the growth in and demand for the charity's activities and services, the charity employed 3 part-time members of staff from April 2022 and for the remainder of the year. It is the charity's intention to continue with these employment contracts on a long-term basis, always subject to financial capacity.



b) Finances

i. Trustee remuneration

The Trustees are not paid for their time or for the activities they undertake as Trustees. The Trustees are also not reimbursed any expenses related to those activities.

Where a Trustee provides services as a Service Provider (supplier) and not as a Trustee (for example, alongside and at the same time as other third-party therapists during Grief Group sessions), then a payment may be made to that Trustee in an amount that is in line with what other third-party providers are, or would also be, paid. Such amounts are regularly reviewed by the Trustees and any Trustee that may be in receipt of any such payment or any Trustee with any actual or perceived conflict of interest does not participate in any decision or discussion related to that payment, its amount, or its timing.

It is also the policy of the charity to provide suitable operational training and ongoing development to those who provide our services, and this may include training or development being provided to a Trustee, an employee, or a volunteer. As a result, an incidental benefit may arise to a Trustee by way of this provision, however any Trustee that may be in receipt of any such training or development does not participate in any decision related to that provision, nor are they treated any differently from any other similar employee or volunteer.

ii. Cash balance at end of period

This represents the seventh operational and accounting period for the charity and at the end of the period the charity's cash balance was £52,993.87. The charity had no material outstanding liabilities, debts or other assets at the balance sheet date.

iii. Sources of funds

The charity receives all its funding via grants and donations from private individuals and private organizations and various fundraising activities and events. The charity does not undertake any professional fundraising activities and relies heavily on the generosity of those that become aware of the charity who are mostly local individuals, certain grant giving charities and local and regional businesses.

Those that have benefitted from the charity's services often volunteer to raise money on our behalf and this has been a very welcome source of funds.

The charity has no single dominant source of funding although the charity was awarded a significant grant from the National Lottery Community Fund in the summer of 2021 in an amount of £100,000 to be received over a three-year period, specifically to fund the charity's employment costs and some Grief Groups. Since the initial grant, the charity has successfully applied for further funding and the total amount now expected to be received is approximately £114,000 over the same three-year period.



Other than the grant outlined above, the majority of the funding received and raised by the charity is unrestricted.

iv. Restricted Income Funds

At the balance sheet date, of the total cash available of £52,993.87, an amount of £9,463.12 was considered to be restricted funds; split as HelpPoint funds of £3,232.00 and National Lottery Community Fund funds of £6,231.12.

During the year the charity received £nil funds in respect of the HelpPoint and spent £86.51 of those restricted funds.

During the year the charity received £36,258.50 funds from the National Lottery Community Fund and spent £35,403.83 of those restricted funds.

v. Reserves

The Trustees' target is a reserve of six months' operating expenditure, considered to be £30,000, to ensure that the charity can continue to operate, notwithstanding any unforeseen costs, and which policy remains under review. Although this target reserve amount was met as at the end of the year, due to the uncertain nature of the charity's future income and the continued challenges in raising funds, there is no guarantee that this reserve can or will be maintained.

vi. Going concern

This is the seventh accounting period of the charity and we continue to build up a strong core of volunteers, processes and services and we have continued to be successful in various fundraising efforts. Provided the charity continues on its current path the Trustees have no reason to believe that it will not continue as a going concern in the future.

vii. Subsequent events

In 2021 the charity was successful in an application to the National Lottery Community Fund for a grant of £100,000 to be provided each six-months over a three-year period to fund the position of a Family Support Worker, and to run a number of bereavement groups for families and children. At the beginning of 2022 the charity was successful in its application to increase this grant to £106,300 to also cover certain costs of supervision. In 2023 the charity has successfully applied for further funding and the total amount now expected to be received is approximately £114,000 over the same three-year period.

In May 2023 the charity's Lead Family Support worker announced her intention to resign from her position with effect from July 2023, and the charity is actively recruiting for a successor to commence in post not later than September 2023.



viii. Audit

The trustees believe that the charity is not required to undertake a statutory audit but is required to undertake an Independent Examination of its accounts. The Independent Examiner's report is included within our annual accounts.

c) Summary of results / impact

There remains an ever-growing number of enquiries received by the charity daily and our service remains in high and increasing demand. There remain no other local children's bereavement services that offer a similar approach, allowing indirect and creative ways to access emotions and feelings and for those services to be provided over multiple weeks and potentially months. There is also insufficient provision of all types of bereavement services and a lack of training and support for other professionals, in particular for teachers and schools.

The local hospice offers one to one counselling for bereaved children, but it is a considerable distance from Orpington and is typically hugely over-subscribed. In contrast we have continued to provide support within families' homes (when and where possible) and we see children in school.

In the year the charity has continued to grow with a further substantial increase in referrals. In total we have provided support to approximately **500 families** (which if we presume there are 2 or more children in each family this equates to **over 1,000 children and young people**) since the charity commenced in 2016.

We continue to work in and with a very large number of local primary and secondary schools both when a bereavement has occurred but also to train and assist teachers and those working with children and young people to deal with bereavement within the school setting.

We have been able to recruit and retain volunteers to the charity, however 2022 was a difficult year for many and whilst we continue to work with our families, we continue to look for additional volunteers as demand for the charity's services continues to increase. One key risk for the charity is over-commitment and the health and well-being of our dedicated volunteers is paramount.

Additionally, we have had help from fundraising volunteers, and increasingly from service users, who have supported us in running events to raise money for our service.



4. Declaration

The Trustees declare that they have approved the Trustees Annual Report above.

Signed on behalf of the charity's Trustees:

Signature

Full name

Gary Chapman

Position

Trustee and Treasurer

Date

29 October 2023



Financial report

Living On Bereavement Service
For the period ended 31 December 2022

Prepared on
11 June 2023

Independent examiner's report to the trustees of Living On Bereavement Service (the "charitable incorporated organisation" or "CIO")

I hereby report on my examination of the accounts of the CIO for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 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.

Independent examiner's statement

I have completed my examination and 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 were not kept in respect of the CIO as required by section 130 of the 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

The work performed and this report do not constitute an audit and as the CIO falls under the threshold set out in law no audit is required to be performed.

Signed:

Nichola Saunders -

Name:

NICHOLA SAUNDERS

Relevant professional qualification or membership of professional bodies (if any):

CHARTERED ACCOUNTANT (ICAEW)

Address:

41, PARK AVENUE NORTH
HARPENDEN, AL5 2EE

Date:

11 / 06 / 23

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Basis of Preparation

The accounts present a true and fair view, the accounting policies have been consistently applied and there are no material estimates or changes to estimates contained.

The accounts have been prepared on the basis that the charity is a going concern as there are no significant doubts as to its ability to continue into the foreseeable future.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s).

There have been no changes to accounting policies applied in these accounts as compared to the prior year.

These financial statements have been prepared in accordance with the accounting policies set out in the Notes to the Accounts and comply with the charity's governing document, the Charities Act 2011 and applicable accounting and reporting Statement of Recommended Practice as applicable to charities.

No events have occurred after the balance sheet date but before the accounts are authorised which relate to conditions that arose after the end of the reporting period, other than those already disclosed in these accounts.

Accounting Policies and Notes

Recognition of income	<p>Income is included in the Income Statement when:</p> <ul style="list-style-type: none"> • the charity becomes entitled to the resources • it is more likely than not that the charity will receive the resources, and • the monetary value can be measured with sufficient reliability.
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses.</p>
Grants and donations	<p>Grants and donations are included in the period in order to match with related costs where possible, and are recognised in income when the general income recognition criteria are met.</p> <p>Certain grants and donations are subject to one or more restrictions as to their use and these are recognised as 'Restricted Income Funds'.</p>
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when:</p> <ul style="list-style-type: none"> • the charity is successfully registered for Gift Aid with HMRC • there is a valid declaration from the donor • it is more likely than not that the charity will receive the funds <p>Any Gift Aid amount recovered is considered to be part of that gift and is treated as an addition to the same fund as the initial donation.</p>
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets unless their on-going or resale value is considered immaterial.</p> <p>Gifts in kind for use by the charity are included in the accounts as income from donations when receivable unless their resale value is considered immaterial.</p>
Donated services and facilities	<p>Donated services and facilities are included in the accounts when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p>
Staff numbers	<p>At the start of the year the charity had 2 part-time employees, and from April 2022 and for the remainder of the year the charity had 3 part-time employees. The average monthly cost to the charity of staff wages in the year was £3,347.92.</p>
Volunteer help	<p>The value of any voluntary help received is not included in the accounts.</p>
Income from interest	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount can be measured with reasonable certainty.
Deferred income	Income is deferred in a period where it would otherwise materially distort the accounts if associated costs are recognised in the accounts in a different period.
Creditors	Creditors are measured at settlement amounts less any trade discounts.
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.
Tangible fixed assets for use by charity	These are capitalised at cost if they can be used for more than one year, and cost at least £1,000.
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.
Post balance sheet events	In April 2021 the charity received notification that it had been awarded a grant of £100,000, to be spread over 3 years, to fund the post of a part-time family support worker and to part-funds some Groups run by the charity. The first payment was received by the charity in August 2021 and further amounts have since been received in March 2022, August 2022 and March 2023. Through a further subsequent application the grant has since been increased and a total of £114,000 is currently anticipated to be received by the charity over the three-year life of the grant.

Restricted Income Funds

The charity has two sources of income that are restricted in their use and are therefore not freely available to the charity.

At the balance sheet date, of the total cash available of £52,993.87, an amount of £9,463.12 was considered to be restricted funds; split as HelpPoint funds of £3,232.00 and National Lottery Community Fund funds of £6,231.12.

During the year the charity received £nil further funds in respect of the HelpPoint and spent £86.51 of the restricted funds.

During the year the charity received £36,258.50 further restricted funds from the National Lottery Community Fund and spent £35,403.83.

The National Lottery Community Fund grant is paid to the charity over six six-monthly instalments, and all amounts received are typically spent over the following six-month period. Approximately 78% of the total grant is spent on salary costs and approximately 22% is spent on materials, resources and other costs of providing the charity's services. The amount of restricted funds identified above represent a pro-rata amount of the grant payment received on 12 August 2022 that was remaining at the balance sheet date.

Income Statement

January - December 2022

		Total
	Jan - Dec 2022	Jan - Dec 2021 (PY)
INCOME		
2000 Direct contributions	33,543.76	6,104.96
2020 Fundraising contributions	16,393.92	12,780.06
2080 Grant Restricted Income	36,258.50	16,667.00
Total Income	86,196.18	35,552.02
COST OF SALES		
3000 Therapist costs	5,195.00	4,850.00
3010 Therapist costs (supervision)	2,885.00	1,350.00
3020 Materials and resources	847.85	1,043.02
3030 Staff and volunteer training	479.70	1,240.00
3040 Staff and volunteer payments	40,175.00	24,750.20
3050 Staff and volunteer other costs	2,082.36	371.97
3060 Equipment or venue hire	786.00	797.47
3070 Food and drink event costs	1,281.77	144.11
3080 Ancillary event costs	1,564.52	362.91
Total Cost of Sales	55,297.20	34,909.68
TOTAL	30,898.98	642.34
EXPENDITURES		
3090 Travel	408.32	0.00
3150 Compliance or licence costs	201.60	237.85
3160 Interest and bank charges	65.20	0.00
3200 Advertising and printing	319.36	0.00
3210 IT, website and computing	1,181.89	746.97
3220 Stationery and office costs	696.59	28.20
3230 Telephone and communications	2,074.14	1,132.32
3250 Rent, repairs and facilities	1,845.60	2,976.00
3260 Health, safety and insurance	358.40	358.40
3270 Utilities	1,225.42	719.00
Total Expenditures	8,376.52	6,198.74
NET OPERATING INCOME	22,522.46	-5,556.40
NET INCOME/(EXPENDITURE)	£22,522.46	£ -5,556.40

Balance Sheet

As of December 31, 2022

	As of Dec 31, 2022	As of Dec 31, 2021 (PY)	Total
FIXED ASSET			
Total Fixed Asset			
CASH AT BANK AND IN HAND			
1040 Cash in bank	52,752.38	31,082.90	
1050 Petty cash	241.49	101.49	
Total Cash at bank and in hand	52,993.87	31,184.39	
NET CURRENT ASSETS	52,993.87	31,184.39	
NET CURRENT ASSETS (LIABILITIES)	52,993.87	31,184.39	
TOTAL ASSETS LESS CURRENT LIABILITIES	52,993.87	31,184.39	
Accruals and deferred income	1,356.02	2,069.00	
TOTAL NET ASSETS (LIABILITIES)	£51,637.85	£29,115.39	
CHARITY FUNDS			
1200 Opening Balance Equity	10,359.82	10,359.82	
1220 Retained Earnings	18,755.57	24,311.97	
Surplus/(Deficit)	22,522.46	-5,556.40	
Total Charity funds	£51,637.85	£29,115.39	

Income Statement by Month

January - December 2022

	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Total
INCOME													
2000 Direct contributions	0.00	699.17	0.00	0.00	636.58	0.00	11,588.00	86.67	3,704.00	162.85	128.50	16,537.99	33,543.76
2020 Fundraising contributions	0.00	0.00	982.00	0.00	473.13	470.76	1,090.00	3,145.00	4,854.44	4,555.59	493.00	330.00	16,393.92
2080 Grant Restricted Income	0.00	0.00	18,467.00	0.00	0.00	0.00	0.00	17,791.50	0.00	0.00	0.00	0.00	36,258.50
Total Income	0.00	699.17	19,449.00	0.00	1,109.71	470.76	12,678.00	21,023.17	8,558.44	4,718.44	621.50	16,867.99	86,196.18
COST OF SALES													
3000 Therapist costs	0.00	510.00	735.00	750.00	150.00	500.00	1,050.00	0.00	150.00	300.00	0.00	1,050.00	5,195.00
3010 Therapist costs (supervision)	50.00	205.00	200.00	525.00	485.00	200.00	255.00	0.00	255.00	255.00	255.00	200.00	2,885.00
3020 Materials and resources	0.00	85.65	234.34	218.53	11.49	0.00	161.77	25.00	0.00	0.00	100.60	10.47	847.85
3030 Staff and volunteer training	0.00	0.00	0.00	29.70	0.00	0.00	0.00	100.00	0.00	350.00	0.00	0.00	479.70
3040 Staff and volunteer payments	2,944.57	2,557.93	2,738.25	3,788.25	3,518.25	3,518.25	3,518.25	3,518.25	3,518.25	3,518.25	3,518.25	3,518.25	40,175.00
3050 Staff and volunteer other costs	0.00	270.00	118.72	59.04	0.00	225.00	316.80	0.00	326.00	316.80	225.00	225.00	2,082.36
3060 Equipment or venue hire	0.00	222.00	0.00	0.00	60.00	0.00	366.00	138.00	0.00	0.00	0.00	0.00	786.00
3070 Food and drink event costs	0.00	38.19	148.67	24.90	148.41	359.90	171.51	17.82	250.00	0.00	121.12	1.25	1,281.77
3080 Ancillary event costs	0.00	0.00	0.00	0.00	0.00	20.00	592.19	13.99	698.56	144.51	50.77	44.50	1,564.52
Total Cost of Sales	2,994.57	3,888.77	4,174.98	5,395.42	4,373.15	4,823.15	6,431.52	3,813.06	5,197.81	4,894.56	4,270.74	5,049.47	55,297.20
TOTAL	-2,994.57	-3,189.60	15,274.02	-5,395.42	-3,263.44	-4,352.39	6,246.48	17,210.11	3,360.63	-166.12	-3,649.24	11,818.52	30,898.98
EXPENDITURES													
3090 Travel	0.00	8.07	0.00	16.88	40.40	0.00	111.94	51.63	0.00	0.00	93.80	85.60	408.32
3150 Compliance or licence costs	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	201.60
3160 Interest and bank charges	5.00	5.00	5.40	5.40	5.00	5.80	5.00	6.20	5.00	5.40	6.60	5.40	65.20
3200 Advertising and printing	0.00	0.00	0.00	0.00	0.00	0.00	222.94	0.00	96.42	0.00	0.00	0.00	319.36
3210 IT, website and computing	0.00	17.99	16.89	399.99	358.00	0.00	302.76	0.00	86.26	0.00	0.00	0.00	1,181.89
3220 Stationery and office costs	84.98	0.00	0.00	152.84	144.50	0.00	267.84	0.00	5.45	0.00	0.00	40.98	696.59
3230 Telephone and communications	103.19	105.09	98.56	135.24	186.13	229.55	231.46	168.40	142.97	185.04	302.83	185.68	2,074.14
3250 Rent, repairs and facilities	0.00	0.00	0.00	0.00	0.00	900.00	0.00	0.00	0.00	0.00	0.00	945.60	1,845.60
3260 Health, safety and insurance	0.00	0.00	0.00	358.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	358.40
3270 Utilities	0.00	0.00	0.00	0.00	0.00	815.00	0.00	0.00	0.00	0.00	0.00	410.42	1,225.42
Total Expenditures	209.97	152.95	137.65	1,085.55	750.83	1,967.15	1,158.74	243.03	352.90	207.24	420.03	1,690.48	8,376.52
NET OPERATING INCOME	-3,204.54	-3,342.55	15,136.37	-6,480.97	-4,014.27	-6,319.54	5,087.74	16,967.08	3,007.73	-373.36	-4,069.27	10,128.04	22,522.46
NET INCOME/(EXPENDITURE)	£ -3,204.54	£ -3,342.55	£15,136.37	£ -6,480.97	£ -4,014.27	£ -6,319.54	£5,087.74	£16,967.08	£3,007.73	£ -373.36	£ -4,069.27	£10,128.04	£22,522.46

LIVING ON BEREAVEMENT SERVICE

England & Wales - Charity number 1166617

Accounts

Trustees' Annual Report
LIVING ON BEREAVEMENT SERVICE
1st January 2021 to 31st December 2021
 UK charity registration number: 1166617

This Trustees Annual Report ('TAR') has been prepared by and is the responsibility of the charity's Trustees and has been approved by the Trustees for publication.

This TAR provides information intended to help the user understand how the charity's aims fulfil its legal purposes, the activities it undertakes and what it has achieved, including:

1. particulars of the charity;
2. the purposes of the charity (including confirmation that the activities undertaken further the charity's purposes for the public benefit);
3. the activities undertaken, finances and impact / results; and
4. a declaration by the Trustees.

1. Charity particulars

a) The following details relate to the charity:

Name	Living On Bereavement Service
Other names used	Living On
Registered charity number	1166617
Place of registration	UK
First registered	19 April 2016
Type	Charitable Incorporated Organisation
Governing document	Constitution
Registered address	11 The Brackens Orpington BR6 6JH
Operational address	The Parish Room Skibbs Lane Orpington BR6 7RH
Related entities	There are no related companies, subsidiaries or other entities associated with the charity.

b) Trustees

Trustees are appointed by the existing Trustees in accordance with the charity's constitution. Potential Trustees are invited to submit a short CV or similar demonstrating the skills they can bring and a letter detailing why they would like to join the Board of Trustees.

Trustees are selected taking into account the skills, knowledge and experience needed for the effective administration of the charity.

The following are the Trustees who acted during the year:

	Trustee name	Office (if any)	Dates acted
1	Louise Carr	Trustee / Chair	1 st Jan – 31 st Dec 2021
2	Gary Chapman	Trustee / Treasurer	1 st Jan – 31 st Dec 2021
3	Samantha King	Trustee / Secretary	1 st Jan – 31 st Dec 2021
4	Heather Williams	Trustee	1 st Jan – 31 st Dec 2021
5	Robert Doherty	Trustee	1 st Jan – 31 st Dec 2021
6	Susan Wates	Trustee	1 st Jan – 31 st Dec 2021

There were no corporate trustees, trustees holding title to property or other trustees present or appointed in the year.

Also, no funds were held as custodian trustees on behalf of others.

c) Advisors

The charity has no appointed advisors.

2. Purposes of the charity

a) Overall

To protect and preserve the health and relieve mental and emotional suffering of bereaved children up to the age of eighteen in Bromley / Orpington and surrounding areas, and their families or anyone directly affected by that bereavement, by providing advice, support and guidance.

b) Public benefit

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers and/or duties.

3. Activities

a) Operational activities

The charity operates two main services:

- A buddying service which connects a recently bereaved family with a specially trained 'buddy' (that may be an employee of the charity or a trained volunteer) and who offers bespoke support to the family. The buddies can also work in and with schools, supporting teachers and families within their setting; and
- Grief Groups which typically run weekly for a period of between 4 and 8 weeks and bring together groups of similar-aged children, young people and / or their families who have all been bereaved of a loved one, with the aim of showing them that they are not alone and to alleviate the feelings of isolation that are so often present with grief. These groups are often followed up with ongoing family days and events.

All of the services provided by the charity to children and families are free of charge.

Additionally, the charity provides support, resources and advice to professionals and family members working, assisting, caring for or living with bereaved children.

In particular we support local schools to develop bereavement policies and provide tailored bereavement training packages, as well as direct support if that school or a class suffers a bereavement (such as a teacher, a pupil or the parent of a pupil etc.).

In respect of the buddying service, each volunteer buddy is asked to commit to a minimum of three hours per week. All our buddies have some form of professional qualification in Health or Education and/or are closely supported by someone that does. We also look to recruit volunteers who support the charity with administration and marketing tasks, and they provide equally valuable support.

The charity takes safety and security seriously and holds policies related to all such matters, including safeguarding, homeworking and DBS checks for all relevant Trustees, staff and volunteers.

To continue managing the growth in and demand for the charity's activities and services, the charity employed up to 3 part-time members of staff at times during the year. It is the charity's intention to continue with these employment contracts on a long-term basis, always subject to financial capacity.

b) Finances

i. Trustee remuneration

The Trustees are not paid for their time or for the activities they undertake as Trustees. The Trustees are also not reimbursed any expenses related to those activities.

Where a Trustee provides services as a Service Provider (supplier) and not as a Trustee (for example, alongside and at the same time as other third-party therapists during Grief Group sessions) then a payment is made to that Trustee in an amount that is in line with what other third-party providers are, or would also be, paid. Any Trustee that may be in receipt of any such payment or any Trustees with any actual or perceived conflict of interest does not participate in any decision or discussion related to that payment, its amount or its timing.

It is also the policy of the charity to provide suitable operational training and ongoing development to those who provide our service and this may include training or development being provided to a Trustee, an employee or a volunteer. As a result, an incidental benefit may arise to a Trustee by way of this provision, however any Trustee that may be in receipt of any such training or development does not participate in any decision related to that provision, nor are they treated any differently from any other similar employee or volunteer.

ii. Cash balance at end of period

This represents the sixth operational and accounting period for the charity and at the end of the period the charity's cash balance was £31,184.39. The charity had no material outstanding liabilities, debts or other assets at the balance sheet date.

iii. Sources of funds

The charity receives all its funding via grants and donations from private individuals and private organizations and various fundraising activities and events. The charity does not undertake any professional fundraising activities and relies heavily on the generosity of those that become aware of the charity who are mostly local individuals, certain grant giving charities and local businesses.

Those that have benefitted from the charity's services often volunteer to raise money on our behalf and this has been a very welcome source of funds.

The charity has no single dominant source of funding although the charity was awarded a grant from the National Lottery Community Fund in the year in an amount of £100,000 to be received over a three-year period, primarily to fund the charity's employment costs and some Grief Groups.

The majority of the funding received and raised by the charity is unrestricted.

iv. Reserves

The Trustees' target is a reserve of six months' operating expenditure to ensure that the charity can continue to operate, notwithstanding any unforeseen costs, and which policy remains under review. Although this target reserve amount was met as at the end of the year, due to the uncertain nature of the charity's future income and the continued challenges in raising funds, there is no guarantee that this reserve can or will be maintained.

v. Going concern

This is the sixth accounting period of the charity and we continue to build up a strong core of volunteers, processes and services and we have continued to be successful in various fundraising efforts. Provided the charity continues on its current path the Trustees have no reason to believe that it will not continue as a going concern in the future.

vi. Subsequent events

The impact of Coronavirus has been reducing over the course of 2022 and the charity has been able to recommence several of its fundraising activities. The charity is continuing to adhere to Covid-19 policies in line with government guidelines and the charity continues to make increasing use of available technology.

In 2021 the charity was successful in an application to the National Lottery Community Fund for a grant of £100,000 to be provided each six-months over a three-year period to fund the position of a Family Support Worker, and to run a number of bereavement groups for families and children. At the beginning of 2022 the charity was successful in its application to increase this grant to £106,300 to also cover certain costs of supervision.

vii. Audit

The charity is not required to undertake a statutory audit but is required to undertake an Independent Examination of its accounts. The Independent Examiner's report is included within our annual accounts.

c) Summary of results / impact

It is clear from the continuing responses and enquiries the charity receives daily that our service remains in high and increasing demand. There are still no other local children's bereavement services that offer a similar approach, allowing indirect and creative ways to access emotions and feelings. There is also insufficient provision of all types of bereavement services and a lack of training and support for other professionals, in particular for teachers and schools.

The local hospice offers one to one counselling for bereaved children, but it is a considerable distance from Orpington and is typically hugely over-subscribed. In contrast we have

continued to provide support within families' homes (when and where possible) and we see children in school.

In the year the charity has continued to grow with a further substantial increase in referrals. In total we have provided support to approximately 370 families (which if we presume there are 2 or more children in each family this equates to over 800 children and young people) since the charity commenced in 2016.

We continue to work in and with a very large number of local primary and secondary schools both when a bereavement has occurred but also to train and assist teachers and those working with children and young people to deal with bereavement within the school setting.

We have been able to recruit and retain volunteers to the charity, however 2021 was another difficult year for many and whilst we continue to work with our families, we continue to look for additional volunteers as demand for the charity's services continues to increase. One key risk for the charity is over-commitment and the health and well-being of our dedicated volunteers is paramount.

Additionally, we have had help from fundraising volunteers, and increasingly from service users, who have supported us in running events to raise money for our service.

4. Declaration

The Trustees declare that they have approved the Trustees Annual Report above.

Signed on behalf of the charity's Trustees:

Signature



Full name

Gary Chapman

Position

Trustee and Treasurer

Date

3 October 2022



Financial report

Living On Bereavement Service
For the period ended 31 December 2021

Prepared on
24 May 2022

Independent examiner's report to the trustees of Living On Bereavement Service (the "charitable incorporated organisation" or "CIO")

I hereby report on my examination of the accounts of the CIO for the year ended 31 December 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 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.

Independent examiner's statement

I have completed my examination and 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 were not kept in respect of the CIO as required by section 130 of the 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

The work performed and this report do not constitute an audit and as the CIO falls under the threshold set out in law no audit is required to be performed.

Signed:

N Saunders

Name:

NICHOLA SAUNDERS

Relevant professional qualification or membership of professional bodies (if any):

CHARTERED ACCOUNTANT (ICAEW)

Address:

41 PARK AVENUE NORTH
HARPENDEN AL5 2EE

Date:

23rd May 2022

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Basis of Preparation

The accounts present a true and fair view, the accounting policies have been consistently applied and there are no material estimates or changes to estimates contained.

The accounts have been prepared on the basis that the charity is a going concern as there are no significant doubts as to its ability to continue into the foreseeable future.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s).

There have been no changes to accounting policies applied in these accounts as compared to the prior year.

These financial statements have been prepared in accordance with the accounting policies set out in the Notes to the Accounts and comply with the charity's governing document, the Charities Act 2011 and applicable accounting and reporting Statement of Recommended Practice as applicable to charities.

No events have occurred after the balance sheet date but before the accounts are authorised which relate to conditions that arose after the end of the reporting period, other than those already disclosed in these accounts.

Accounting Policies and Notes

Recognition of income	<p>Income is included in the Income Statement when:</p> <ul style="list-style-type: none"> • the charity becomes entitled to the resources • it is more likely than not that the charity will receive the resources, and • the monetary value can be measured with sufficient reliability.
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses.</p>
Grants and donations	<p>Grants and donations are included in the period in order to match with related costs where possible, and are recognised in income when the general income recognition criteria are met.</p> <p>Certain grants and donations are subject to one or more restrictions as to their use and these are recognised as 'Restricted Income Funds'.</p>
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when:</p> <ul style="list-style-type: none"> • the charity is successfully registered for Gift Aid with HMRC • there is a valid declaration from the donor • it is more likely than not that the charity will receive the funds <p>Any Gift Aid amount recovered is considered to be part of that gift and is treated as an addition to the same fund as the initial donation.</p>
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets unless their on-going or resale value is considered immaterial.</p> <p>Gifts in kind for use by the charity are included in the accounts as income from donations when receivable unless their resale value is considered immaterial.</p>
Donated services and facilities	<p>Donated services and facilities are included in the accounts when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p>
Volunteer help	<p>The value of any voluntary help received is not included in the accounts.</p>
Income from interest	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>
Liability recognition	<p>Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount can be measured with reasonable certainty.</p>

Deferred income	Income is deferred in a period where it would otherwise materially distort the accounts if associated costs are recognised in the accounts in a different period.
Creditors	Creditors are measured at settlement amounts less any trade discounts.
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.
Tangible fixed assets for use by charity	These are capitalised at cost if they can be used for more than one year, and cost at least £1,000.
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.
Post balance sheet events	In April 2021 the charity received notification that it had been awarded a grant of £100,000, to be spread over 3 years, to fund the post of a part-time family support worker and to part-funds some Groups run by the charity. The first payment of £16,667 was received by the charity in August 2021 and this amount is recognized within these accounts, and a second payment of £18,467 was received in March 2022.

Income Statement

January - December 2021

		Total
	Jan - Dec 2021	Jan - Dec 2020 (PY)
INCOME		
2000 Direct contributions	6,104.96	22,765.05
2020 Fundraising contributions	12,780.06	2,110.93
2080 Grant Restricted Income	16,667.00	0.00
Total Income	35,552.02	24,875.98
COST OF SALES		
3000 Therapist costs	4,850.00	780.00
3010 Therapist costs (supervision)	1,350.00	145.00
3020 Materials and resources	1,043.02	374.15
3030 Staff and volunteer training	1,240.00	285.75
3040 Staff and volunteer payments	24,750.20	16,778.59
3050 Staff and volunteer other costs	371.97	308.56
3060 Equipment or venue hire	797.47	0.00
3070 Food and drink event costs	144.11	134.96
3080 Ancillary event costs	362.91	128.41
Total Cost of Sales	34,909.68	18,935.42
TOTAL	642.34	5,940.56
EXPENDITURES		
3110 Memberships	0.00	50.00
3120 Donations made	0.00	39.50
3150 Compliance or licence costs	237.85	176.40
3210 IT, website and computing	746.97	1,215.81
3220 Stationery and office costs	28.20	28.00
3230 Telephone and communications	1,132.32	1,043.70
3250 Rent, repairs and facilities	2,976.00	910.50
3260 Health, safety and insurance	358.40	1,073.30
3270 Utilities	719.00	689.61
Total Expenditures	6,198.74	5,226.82
NET OPERATING INCOME	-5,556.40	713.74
NET INCOME/(EXPENDITURE)	£ -5,556.40	£713.74

Balance Sheet

As of December 31, 2021

	As of Dec 31, 2021	As of Dec 31, 2020 (PY)	Total
FIXED ASSET			
Total Fixed Asset			
CASH AT BANK AND IN HAND			
1040 Cash in bank	31,082.90	36,368.90	
1050 Petty cash	101.49	258.04	
Total Cash at bank and in hand	31,184.39	36,626.94	
NET CURRENT ASSETS	31,184.39	36,626.94	
NET CURRENT ASSETS (LIABILITIES)	31,184.39	36,626.94	
TOTAL ASSETS LESS CURRENT LIABILITIES	31,184.39	36,626.94	
Accruals and deferred income	2,069.00	1,955.15	
TOTAL NET ASSETS (LIABILITIES)	£29,115.39	£34,671.79	
CHARITY FUNDS			
1200 Opening Balance Equity	10,359.82	10,359.82	
1220 Retained Earnings	24,311.97	23,598.23	
Surplus/(Deficit)	-5,556.40	713.74	
Total Charity funds	£29,115.39	£34,671.79	

Income Statement by Month

January - December 2021

	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Total
INCOME													
2000 Direct contributions	0.00	714.44	160.00	0.00	11.17	500.00	711.00	13.03	0.00	0.00	2,980.00	1,015.32	6,104.96
2020 Fundraising contributions	1,778.00	1,121.98	32.50	1,349.10	175.00	1,630.78	3,188.48	1,330.67	420.00	741.24	705.72	306.59	12,780.06
2080 Grant Restricted Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,667.00	0.00	0.00	0.00	0.00	16,667.00
Total Income	1,778.00	1,836.42	192.50	1,349.10	186.17	2,130.78	3,899.48	18,010.70	420.00	741.24	3,685.72	1,321.91	35,552.02
COST OF SALES													
3000 Therapist costs	0.00	0.00	0.00	0.00	900.00	225.00	0.00	225.00	0.00	1,850.00	0.00	1,650.00	4,850.00
3010 Therapist costs (supervision)	0.00	0.00	0.00	50.00	300.00	200.00	0.00	150.00	0.00	350.00	0.00	300.00	1,350.00
3020 Materials and resources	0.00	0.00	0.00	0.00	35.84	0.00	112.94	0.00	295.09	154.94	138.55	305.66	1,043.02
3030 Staff and volunteer training	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,980.00	0.00	-740.00	0.00	1,240.00
3040 Staff and volunteer payments	813.14	816.26	1,592.38	1,872.68	1,872.68	2,195.98	1,849.77	1,849.77	1,849.77	1,849.77	4,516.25	3,671.75	24,750.20
3050 Staff and volunteer other costs	39.36	0.00	0.00	39.36	37.17	0.00	59.04	68.00	0.00	59.04	15.00	55.00	371.97
3060 Equipment or venue hire	0.00	0.00	80.00	75.00	0.00	84.97	0.00	0.00	0.00	557.50	0.00	0.00	797.47
3070 Food and drink event costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	144.11	144.11
3080 Ancillary event costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.91	322.00	362.91
Total Cost of Sales	852.50	816.26	1,672.38	2,037.04	3,145.69	2,705.95	2,021.75	2,292.77	4,124.86	4,821.25	3,970.71	6,448.52	34,909.68
TOTAL	925.50	1,020.16	-1,479.88	-687.94	-2,959.52	-575.17	1,877.73	15,717.93	-3,704.86	-4,080.01	-284.99	-5,126.61	642.34
EXPENDITURES													
3150 Compliance or licence costs	53.05	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	237.85
3210 IT, website and computing	0.00	0.00	0.00	0.00	0.00	0.00	200.00	100.00	0.00	446.97	0.00	0.00	746.97
3220 Stationery and office costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.98	0.00	18.22	28.20
3250 Telephone and communications	68.93	63.98	63.37	61.93	72.14	90.97	105.01	97.10	64.79	120.55	219.87	103.68	1,132.32
3250 Rent, repairs and facilities	1,626.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,350.00	2,976.00
3260 Health, safety and insurance	0.00	0.00	0.00	358.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	358.40
3270 Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	719.00	719.00
Total Expenditures	1,747.98	80.78	80.17	437.13	88.94	107.77	321.81	213.90	81.59	594.30	296.67	2,207.70	6,198.74
NET OPERATING INCOME	-822.48	939.38	-1,560.05	-1,125.07	-3,048.46	-682.94	1,555.92	15,504.03	-3,786.45	-4,674.31	-521.66	-7,394.31	-5,556.40
NET INCOME/(EXPENDITURE)	£ -822.48	£ 939.38	£ -1,560.05	£ -1,125.07	£ -3,048.46	£ -682.94	£ 1,555.92	£ 15,504.03	£ -3,786.45	£ -4,674.31	£ -521.66	£ -7,394.31	£ -5,556.40

Independent examiner's report to the trustees of Living On Bereavement Service (the "charitable incorporated organisation" or "CIO")

I hereby report on my examination of the accounts of the CIO for the year ended 31 December 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 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.

Independent examiner's statement

I have completed my examination and 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 were not kept in respect of the CIO as required by section 130 of the 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

The work performed and this report do not constitute an audit and as the CIO falls under the threshold set out in law no audit is required to be performed.

Signed:

NSaunders

Name:

NICHOLA SAUNDERS

Relevant professional qualification or membership of professional bodies (if any):

CHARTERED ACCOUNTANT (ICAEW)

Address:

41 PARK AVENUE NORTH
HARPENDEN AL5 2EE

Date:

23rd May 2022

LIVING ON BEREAVEMENT SERVICE

England & Wales - Charity number 1166617

Accounts

Trustees' Annual Report
LIVING ON BEREAVEMENT SERVICE
1st January 2020 to 31st December 2020
 UK charity registration number: 1166617

This Trustees Annual Report ('TAR') has been prepared by and is the responsibility of the charity's Trustees and has been approved by the Trustees for publication.

This TAR provides information intended to help the user understand how the charity's aims fulfil its legal purposes, the activities it undertakes and what it has achieved, including:

1. particulars of the charity;
2. the purposes of the charity (including confirmation that the activities undertaken further the charity's purposes for the public benefit);
3. the activities undertaken, finances and impact / results; and
4. a declaration by the Trustees.

1. Charity particulars

a) The following details relate to the charity:

Name	Living On Bereavement Service
Other names used	Living On
Registered charity number	1166617
Place of registration	UK
First registered	19 April 2016
Type	Charitable Incorporated Organisation
Governing document	Constitution
Registered address	11 The Brackens Orpington BR6 6JH
Operational address	The Parish Room Skibbs Lane Orpington BR6 7RH
Related entities	There are no related companies, subsidiaries or other entities associated with the charity.

b) Trustees

Trustees are appointed by the existing Trustees in accordance with the charity's constitution. Potential Trustees are invited to submit a short CV or similar demonstrating the skills they can bring and a letter detailing why they would like to join the Board of Trustees.

Trustees are selected taking into account the skills, knowledge and experience needed for the effective administration of the charity.

The following are the Trustees who acted during the year:

	Trustee name	Office (if any)	Dates acted
1	Louise Carr	Trustee / Chair	1 st Jan – 31 st Dec 2020
2	Gary Chapman	Trustee / Treasurer	1 st Jan – 31 st Dec 2020
3	Samantha King	Trustee / Secretary	1 st Jan – 31 st Dec 2020
4	Heather Williams	Trustee	1 st Jan – 31 st Dec 2020
5	Robert Doherty	Trustee	1 st Jan – 31 st Dec 2020
6	Susan Wates	Trustee	1 st Jan – 31 st Dec 2020

There were no corporate trustees, trustees holding title to property or other trustees present or appointed in the year.

Also, no funds were held as custodian trustees on behalf of others.

c) Advisors

The charity has no appointed advisors.

2. Purposes of the charity

a) Overall

To protect and preserve the health and relieve mental and emotional suffering of bereaved children up to the age of eighteen in Bromley / Orpington and surrounding areas, and their families or anyone directly affected by that bereavement, by providing advice, support and guidance.

b) Public benefit

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers and/or duties.

3. Activities

a) Operational activities

The charity operates two main services:

- A buddying service which connects a recently bereaved family with a specially trained volunteer 'buddy' who offers bespoke support to the family. The buddies can also work in and with schools, supporting teachers and families within their setting; and
- Grief Groups which typically run weekly for a period of between 4 and 8 weeks and bring together groups of children, young people and / or their families who have all been bereaved of a loved one, with the aim of showing them that they are not alone and to alleviate the feelings of isolation that are so often present with grief. These groups are followed up with ongoing family days and events.

All of the services provided by the charity to children and families are free of charge.

Additionally, the charity provides support, resources and advice to professionals and family members working, assisting, caring for or living with bereaved children.

In particular we support local schools to develop bereavement policies and provide tailored bereavement training packages, as well as direct support if that school or a class suffers a bereavement (such as a teacher, a pupil or the parent of a pupil etc.).

In respect of the buddying service, each volunteer is asked to commit to a minimum of three hours per week. All our buddies have a professional qualification in Health or Education or are closely supported by someone that does. We have also recruited volunteers who support the charity with administration and marketing tasks and they provide equally valuable support.

The charity takes safety and security seriously and holds policies related to all such matters, including safeguarding, homeworking and DBS checks for all relevant Trustees, staff and volunteers.

To continue managing the growth in and demand for the charity's activities and services, the charity employed up to 2 members of staff at times during the year. It is the charity's intention to continue with at least one of these employment contracts on a long-term basis, always subject to financial capacity.

b) Finances

i. Trustee remuneration

The Trustees are not paid for their time or for the activities they undertake as Trustees. The Trustees are also not reimbursed any expenses related to those activities.

Where a Trustee provides services as a Service Provider (supplier) and not as a Trustee (for example, alongside and at the same time as other third party therapists during Grief Group sessions) then a payment is made to that Trustee in an amount that is in line with what other third party providers are or would also paid. Any Trustee that may be in receipt of any such payment or any Trustees with any actual or perceived conflict of interest does not participate in any decision or discussion related to that payment, its amount or its timing.

It is also the policy of the charity to provide suitable operational training and ongoing development to those who provide our service and this may include training or development being provided to a Trustee, an employee or a volunteer. As a result, an incidental benefit may arise to a Trustee by way of this provision, however any Trustee that may be in receipt of any such training or development does not participate in any decision related to that provision, nor are they treated any differently from any other similar volunteer.

ii. Cash balance at end of period

This represents the fifth operational and accounting period for the charity and at the end of the period the charity's cash balance was £36,626.94. The charity had no material outstanding liabilities, debts or other assets at the balance sheet date.

iii. Sources of funds

The charity receives all its funding via grants and donations from private individuals and private organizations and various fundraising activities and events. The charity does not undertake any professional fundraising activities and relies on the generosity of those that become aware of the charity who are mostly local individuals, certain grant giving charities and local businesses.

Those that have benefitted from the charity's services often volunteer to raise money on our behalf and this has been a very welcome source of funds.

The charity has no single dominant source of funding.

The vast majority of the funding received by the charity is unrestricted.

iv. Reserves

As the charity grows, it is the Trustees' expectation that a minimum reserve of six months' operating expenditure should be targeted to ensure that the charity can continue to operate, notwithstanding any unforeseen costs. This policy will remain under review as the charity

matures and stabilizes. Although this target reserve amount was met as at the end of the year, due to the highly uncertain nature of the charity's future income and the difficulties in raising funds in 2020, there is no guarantee that this reserve can or will be maintained.

v. *Going concern*

This is the fifth accounting period of the charity and we continue to build up a strong core of volunteers, processes and services and we have continued to be successful in various fundraising efforts. Provided the charity continues on its current path the Trustees have no reason to believe that it will not continue as a going concern in the future.

vi. *Subsequent events*

The impact of Coronavirus has continued to severely reduce the charity's ability to raise funds in 2021, however it has also resulted in the charity being unable to run certain events and therefore costs have equally been reduced. The continuing impact of Coronavirus on the charity remains uncertain however the Trustees believe that the service can be maintained for the foreseeable future. The charity is adhering to Covid-19 policies in line with government guidelines and restrictions and the charity continues to make great use of available technology.

In 2021 the charity was successful in an application to the National Lottery Community Fund for a grant to be provided over a three-year period to fund the position of a Family Support Worker, and to run a number of bereavement groups for families and children. The first funding from this grant was received in August 2021.

vii. *Audit*

The charity is not required to undertake a statutory audit but is required to undertake an Independent Examination of its accounts. The Examiner's report is included within our annual accounts.

c) *Summary of results / impact*

It is clear from the continuing responses and enquiries the charity receives daily that our service remains in high and increasing demand. There are still no other local children's bereavement services that offer a similar approach, allowing indirect and creative ways to access emotions and feelings. There is also insufficient provision of all types of bereavement services and a lack of training and support for other professionals, in particular for teachers and schools.

The local hospice offers one to one counselling for bereaved children, but it is a considerable distance from Orpington and is typically hugely over-subscribed. In contrast we have continued to provide support within families' homes (when and where possible) and can see children in school.



In the year the charity has continued to grow with a further substantial increase in referrals. In total we have provided support to approximately 370 families since the charity commenced in 2016.

We continue to work in and with a very large number of local schools both when a bereavement has occurred but also to train and assist teachers and those working with children and young people to deal with bereavement within the school setting.

We have been able to recruit and retain volunteers to the charity, however 2020 was a difficult year for many and whilst we continue to work with our families, we continue to look for additional volunteers as demand for the charity's services continues to increase. One key risk for the charity is over-commitment and the health and well-being of our dedicated volunteers is paramount.

Additionally, we have had help from fundraising volunteers, and increasingly from service users, who have supported us in running events to raise money for our service.

4. Declaration

The Trustees declare that they have approved the Trustees Annual Report above.

Signed on behalf of the charity's Trustees:

Signature	
Full name	Gary Chapman
Position	Trustee and Treasurer
Date	30 October 2021



Financial report

Living On Bereavement Service
For the period ended 31 December 2020

Prepared on
25 May 2021

Independent examiner's report to the trustees of Living On Bereavement Service (the "charitable incorporated organisation" or "CIO")

I hereby report on my examination of the accounts of the CIO for the year ended 31 December 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 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.

Independent examiner's statement

I have completed my examination and 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 were not kept in respect of the CIO as required by section 130 of the 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

The work performed and this report do not constitute an audit and as the CIO falls under the threshold set out in law no audit is required to be performed.

Signed: 

Name: NICHOLA SAUNDERS

Relevant professional qualification or membership of professional bodies (if any): INSTITUTE OF CHARTERED ACCOUNTANTS (ICAEW)

Address: 41 PARK AVENUE NORTH
HARPENDEN, HERTS AL5 2EE

Date: 20 MAY 2021

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Basis of Preparation

The accounts present a true and fair view, the accounting policies have been consistently applied and there are no material estimates or changes to estimates contained.

The accounts have been prepared on the basis that the charity is a going concern as there are no significant doubts as to its ability to continue into the foreseeable future.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s).

There have been no changes to accounting policies applied in these accounts as compared to the prior year.

These financial statements have been prepared in accordance with the accounting policies set out in the Notes to the Accounts and comply with the charity's governing document, the Charities Act 2011 and applicable accounting and reporting Statement of Recommended Practice as applicable to charities.

No events have occurred after the balance sheet date but before the accounts are authorised which relate to conditions that arose after the end of the reporting period, other than those already disclosed in these accounts.

Accounting Policies and Notes

Recognition of income	<p>Income is included in the Income Statement when:</p> <ul style="list-style-type: none"> • the charity becomes entitled to the resources • it is more likely than not that the trustees will receive the resources, and • the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses.
Grants and donations	<p>Grants and donations are included in the period in order to match with related costs where possible, and are recognised in income if the general income recognition criteria are met.</p> <p>Certain grants and donations are subject to restrictions as to their use and these are recognised as 'Restricted Income Funds'.</p> <p>At the balance sheet date, of total cash available of £36,626.94, an amount of £5,320.00 was Restricted Income Funds.</p>
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when:</p> <ul style="list-style-type: none"> • the charity is successfully registered for Gift Aid with HMRC • there is a valid declaration from the donor <p>Any Gift Aid amount recovered is considered to be part of that gift and is treated as an addition to the same fund as the initial donation.</p>
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets unless their on-going or resale value is considered immaterial.</p> <p>Gifts in kind for use by the charity are included in the accounts as income from donations when receivable unless their resale value is considered immaterial.</p>
Donated services and facilities	Donated services and facilities are included in the accounts when received at the value of the gift to the charity provided the value of the gift can be measured reliably.
Volunteer help	The value of any voluntary help received is not included in the accounts.
Income from interest	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount can be measured with reasonable certainty.

Deferred income	Income is deferred in a period where it would otherwise materially distort the accounts if associated costs are recognised in the accounts in a different period.
Creditors	Creditors are measured at settlement amounts less any trade discounts.
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.
Tangible fixed assets for use by charity	These are capitalised at cost if they can be used for more than one year, and cost at least £1,000.
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.
Post balance sheet events	In April 2021 the charity received notification that it had been awarded a grant of £100,000, to be spread over 3 years, to fund the post of a part-time family support worker to further the charity's work with bereaved children and families in our area. The charity is in discussions with the grant provider around administration, funding profile and reporting in relation to the grant and no amounts related to this grant have been recognized in these accounts.

Income Statement

January - December 2020

	Total
INCOME	
2000 Direct contributions	22,765.05
2020 Fundraising contributions	2,110.93
Total Income	24,875.98
COST OF SALES	
3000 Therapist costs	780.00
3010 Therapist costs (supervision)	145.00
3020 Materials and resources	374.15
3030 Staff and volunteer training	285.75
3040 Staff and volunteer payments	16,778.59
3050 Staff and volunteer other costs	308.56
3070 Food and drink event costs	134.96
3080 Ancillary event costs	128.41
Total Cost of Sales	18,935.42
TOTAL	5,940.56
EXPENDITURES	
3110 Memberships	50.00
3120 Donations made	39.50
3150 Compliance or licence costs	176.40
3210 IT, website and computing	1,215.81
3220 Stationery and office costs	28.00
3230 Telephone and communications	1,043.70
3250 Rent, repairs and facilities	910.50
3260 Health, safety and insurance	1,073.30
3270 Utilities	689.61
Total Expenditures	5,226.82
NET OPERATING INCOME	713.74
NET INCOME/(EXPENDITURE)	£713.74

Balance Sheet Comparison

As of December 31, 2020

	As of Dec 31, 2020	As of Dec 31, 2019 (PY)	Total
FIXED ASSET			
Total Fixed Asset			
CASH AT BANK AND IN HAND			
1040 Cash in bank	36,368.90	34,355.45	
1050 Petty cash	258.04	222.60	
Total Cash at bank and in hand	36,626.94	34,578.05	
NET CURRENT ASSETS	36,626.94	34,578.05	
NET CURRENT ASSETS (LIABILITIES)	36,626.94	34,578.05	
TOTAL ASSETS LESS CURRENT LIABILITIES	36,626.94	34,578.05	
Accruals and deferred income	1,955.15	620.00	
TOTAL NET ASSETS (LIABILITIES)	£34,671.79	£33,958.05	
CHARITY FUNDS			
1200 Opening Balance Equity	10,359.82	10,359.82	
1220 Retained Earnings	23,598.23	3,904.25	
Surplus/(Deficit)	713.74	19,693.98	
Total Charity funds	£34,671.79	£33,958.05	

Income Statement by Month

January - December 2020

	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Total
INCOME													
2000 Direct contributions	2,076.50	6.81	3,292.24	12,950.00	7.06	2,020.00	0.00	806.25	0.00	250.00	6.19	1,350.00	22,765.05
2020 Fundraising contributions	92.50	0.00	30.00	150.00	397.53	194.08	350.00	50.00	62.50	202.92	369.55	211.85	2,110.93
Total Income	2,169.00	6.81	3,322.24	13,100.00	404.59	2,214.08	350.00	856.25	62.50	452.92	375.74	1,561.85	24,875.98
COST OF SALES													
3000 Therapist costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	780.00	780.00
3010 Therapist costs (supervision)	0.00	0.00	0.00	50.00	0.00	0.00	45.00	0.00	0.00	0.00	50.00	0.00	145.00
3020 Materials and resources	0.00	0.00	0.00	12.80	47.67	13.07	2.49	0.00	0.00	0.00	116.97	181.15	374.15
3030 Staff and volunteer training	0.00	0.00	0.00	85.75	0.00	0.00	0.00	0.00	0.00	200.00	0.00	0.00	285.75
3040 Staff and volunteer payments	819.38	819.38	1,686.05	1,716.41	1,655.69	1,686.05	1,686.05	1,686.05	1,880.38	1,516.23	807.54	819.38	16,778.59
3050 Staff and volunteer other costs	29.52	0.00	0.00	39.36	0.00	100.00	59.04	0.00	0.00	59.04	21.60	0.00	308.56
3070 Food and drink event costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	134.96	134.96
3080 Ancillary event costs	38.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90.41	0.00	128.41
Total Cost of Sales	886.90	819.38	1,686.05	1,904.32	1,703.36	1,799.12	1,792.58	1,686.05	1,880.38	1,775.27	1,086.52	1,915.49	18,935.42
TOTAL	1,282.10	-812.57	1,636.19	11,195.68	-1,298.77	414.96	-1,442.58	-829.80	-1,817.88	-1,322.35	-710.78	-353.64	5,940.56
EXPENDITURES													
3110 Memberships	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	0.00	0.00	0.00	50.00
3120 Donations made	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39.50	0.00	0.00	39.50
3150 Compliance or licence costs	8.40	8.40	8.40	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	176.40
3210 IT, website and computing	0.00	0.00	0.00	0.00	0.00	669.93	0.00	0.00	545.88	0.00	0.00	0.00	1,215.81
3220 Stationery and office costs	0.00	0.00	0.00	28.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.00
3230 Telephone and communications	66.58	86.31	69.04	85.91	61.43	64.66	62.63	61.43	63.04	126.60	226.27	69.80	1,043.70
3250 Rent, repairs and facilities	-300.00	0.00	10.50	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	900.00	910.50
3260 Health, safety and insurance	0.00	0.00	0.00	358.40	3.90	0.00	0.00	432.24	98.76	180.00	0.00	0.00	1,073.30
3270 Utilities	-320.00	0.00	0.00	315.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	694.00	689.61
Total Expenditures	-545.02	94.71	87.94	1,104.72	82.13	761.39	79.43	510.47	774.48	362.90	243.07	1,680.60	5,226.82
NET OPERATING INCOME	1,827.12	-907.28	1,548.25	10,090.96	-1,380.90	-336.43	-1,522.01	-1,340.27	-2,592.36	-1,685.25	-953.85	-2,034.24	713.74
NET INCOME/(EXPENDITURE)	£1,827.12	£-907.28	£1,548.25	£10,090.96	£-1,380.90	£-336.43	£-1,522.01	£-1,340.27	£-2,592.36	£-1,685.25	£-953.85	£-2,034.24	£713.74