

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. Saunderson

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

		Total
	As of Dec 31, 2021	As of Dec 31, 2020 (PY)
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
3230 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	236.67	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	-7,334.31	-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	£ -7,334.31	£ -5,556.40

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

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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. Saunderson

Name:

NICHOLA SAUNDERSON

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