

REGISTERED COMPANY NUMBER: CE007956
REGISTERED CHARITY NUMBER: 1169397

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2022
for
Love, Jasmine**

Douglas Fairless Partnership
Seymour Chambers
92 London Road
Liverpool
Merseyside
L3 5NW

**Contents of the Financial Statements
for the Year Ended 31 July 2022**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13 to 14

Love, Jasmine

**Report of the Trustees
for the Year Ended 31 July 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Charitable purposes and aims

Our charitable purposes which are clearly set out in our constitution are:

1. To preserve and protect the mental and physical health of families who are suffering as a result of a bereavement of a child of any age by the provision of counselling, guidance and support.
2. To advance the education of the public and in particular professionals who assist bereaved families by raising awareness of their needs by way of information, training, guidance and support.

Love, Jasmine supports family members directly affected by the loss of a child. We provide practical, emotional and respite support and promote self-care to improve the emotional well-being of the whole family.

All families bereaved by the loss of a child should receive the support they need, when they need it, for as long as they need it.

**Report of the Trustees
for the Year Ended 31 July 2022**

OBJECTIVES AND ACTIVITIES

1. COVID-19 AND OUR RESPONSE

Although we had resumed all of our face to face services, the impact of COVID was still being felt throughout the year. It had a negative impact on community fundraising and our own fundraising efforts, and it also affected our service delivery as counselling sessions and peer groups were cancelled due to illness to either to staff, volunteers or service users.

2. PREMISES

We took over new premises in February 2021 and work continued into this financial year to ensure that the premises met the needs of the families that we support. Work was carried out on the ground floor of the building which is where both of the adult counselling rooms and children's therapy is situated. Due to the very confidential and sensitive nature of discussions that take place within these rooms, we needed to greatly improve the soundproofing in these rooms, and we did this by thickening the walls with sound board, insulating the ceiling voids, purchasing new doors and installing sound absorbing artwork. We'd like to thank Masterfix Ceilings, OBL Plastering and Rendering and a local charity An Hour for Others for helping us carrying the essential work.

Feedback from families using our service about our new premises has been very positive and for those families who had been to our previous home, the improvements were very much appreciated.

3. WEBSITE

We launched our new website in the spring of 2022 following a grant from Jenson's Twinkle Start of £4,398 during the previous year. The website allows families to refer themselves at a time that is convenient for them meaning we are able to speed up the time from referral to actually seeing a counsellor. Following an online referral, we contact families within one working day. From that point they can access support immediately. This gives families access to our peer groups such as parents support groups and coffee mornings and they are also able access practical help straight away.

4. EMOTIONAL SUPPORT

4.1. Counselling

The completion of the soundproofing works allowed us to make full use of all three therapy rooms. It allowed us to conduct more than one session at a time which meant different family members were able to attend their own individual therapy sessions at the same time.

As part of ensuring that families could access support at a time that was convenient for them, we continued to provide evening sessions on two different days so that families could come for therapy after they had finishes work.

We also continued to offer remote counselling sessions, using video conferencing and telephone, to families who preferred that medium instead of face to face. This option is also available to families who access face to face on an hoc basis should they need it.

Demand for our counselling service remained consistent throughout the year resulting in us receiving 120 referrals for one-to-one support. In normal circumstances this would have meant families waiting around 2-4 weeks to access counselling, however due to changes in staffing for sessional and volunteer counsellors, assigning families to counsellors in the normal time frame was disrupted during the latter part of the year meaning some families waited around 3 months to be assigned a counsellor. It is anticipated that this issue will be resolved during the next financial year.

We pride ourselves on the fact that families can access support for as long as they need it, and our counselling service reflects that vision. Bereaved parents know that when they come to us they won't be rushed and their support won't be limited to 6 or 8 sessions, although for some that may be enough. They are assured that will be there for them for as long as they need it.

4.2. Peer Related Activities

Throughout the year we continued with the mainstay of our peer related activities, namely the monthly Bereaved Parent's Support Group and monthly Coffee Morning which is also open to wider family members. Over the course of the year, numbers attending the groups steadily increased to pre-pandemic levels, however, due to resources, we decided against re-instating the Wirral based groups. We'd like to once again thank Café In the Park for again hosting our monthly Coffee Morning and their continued support over the years, has been greatly appreciated by everyone at Love, Jasmine.

Instead, we introduced a Grandparents Lunch and Chat which gave grandparents the chance to meet others in a relaxed environment and following feedback from our counsellors we introduced a Pregnancy After Loss Coffee Morning, for families that were either expecting another child or who had recently gone on to have another child.

4.3. Practical Help

**Report of the Trustees
for the Year Ended 31 July 2022**

OBJECTIVES AND ACTIVITIES

Even with the introduction of video conferencing and telephone counselling we have continued to provide transport to families who may not be able to access or use video conferencing or telephone for remote sessions. Some of the families that we support live in the most deprived areas of the city and don't have access to the local rail network or a car. Some are elderly and aren't comfortable with remote counselling or using technology. Where families would not be able to access support without help with transport, we will ensure that they get here and home safely.

5. GRANT FUNDING

The Trustees would like to place on record our sincere thanks and gratitude to the following organisations who provided grant funding.

5.1. Steve Morgan Foundation/DMS Match Funding Challenge

Funding over £15,500 was received towards the cost of sessional counsellors to support our counselling service with bereaved families.

5.2. Steve Morgan Foundation

August and September of 2021 were the final two months of a 3-year cost grant of £82,986 which was awarded in 2018.

5.3. Postcode Lottery

£18,600 was received from the Postcode Lottery to fund the rent of our Wavertree office.

5.4. The National Lottery Awards For All

We received a grant of £9,700 to support our peer related activities and self-care strategies for a period of 12 months.

5.5. The Rose of Mossley

A grant of £2,530 was received from a local pub as part of their charity fundraising events for local charities.

5.6. Cadent Foundation

£3,000 was donated by the Cadent Foundation following a public vote amongst their customers.

5.7. The Co-Op Local Community Fund

£1,364 was received as part of our involvement in the Co-op Local Community Fund.

FINANCIAL REVIEW

During the year the charity raised £104,371 (2021 - £179,515) and spent on £145,889 (2021 - £161,524) on various activities and running costs. The remaining funds of £58,040 (2021 - £99,558) are contained within a general fund and will be used against future projects.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE007956 (Not specified/Other)

Registered Charity number

1169397

Registered office

10 TAPTON WAY
WAVERTREE BUSINESS VILLAGE
Liverpool
Merseyside
L13 1DA

Trustees

Miss L Dyson Trustee
I Stringer Trustee
Mrs K Lapsley Trustee
Mrs E E Furlong Trustee
Miss L Devine

Company Secretary


Love, Jasmine

**Report of the Trustees
for the Year Ended 31 July 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Douglas Fairless Partnership
Seymour Chambers
92 London Road
Liverpool
Merseyside
L3 5NW

Approved by order of the board of trustees on 25 May 2023 and signed on its behalf by:


.....
Mrs E E Furlong - Trustee

**Independent Examiner's Report to the Trustees of
Love, Jasmine**

Independent examiner's report to the trustees of Love, Jasmine ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

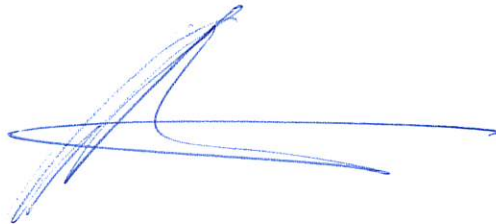
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Mr Gregory Newton FCCA

Douglas Fairless Partnership
Seymour Chambers
92 London Road
Liverpool
Merseyside
L3 5NW

Date: 25/05/23

Douglas Fairless Partnership
Accountants & Registered Auditors
Seymour Chambers
92 London Road
Liverpool L3 5NW
Tel: 0151 709 1931
Fax: 0151 709 9412

Love, Jasmine

**Statement of Financial Activities
for the Year Ended 31 July 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.7.22 Total funds £	31.7.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		41,348	23,673	65,021	179,515
Other trading activities	2	39,350	-	39,350	-
Other income		-	-	-	3,170
Total		<u>80,698</u>	<u>23,673</u>	<u>104,371</u>	<u>182,685</u>
 EXPENDITURE ON					
Raising funds		5,861	-	5,861	6,389
Other		140,028	-	140,028	155,135
Total		<u>145,889</u>	<u>-</u>	<u>145,889</u>	<u>161,524</u>
 NET INCOME/(EXPENDITURE)		(65,191)	23,673	(41,518)	21,161
 RECONCILIATION OF FUNDS					
Total funds brought forward		99,558	-	99,558	81,542
 TOTAL FUNDS CARRIED FORWARD		<u>34,367</u>	<u>23,673</u>	<u>58,040</u>	<u>102,703</u>

The notes form part of these financial statements

Love, Jasmine

Balance Sheet
31 July 2022

	Notes	Unrestricted fund £	Restricted fund £	31.7.22 Total funds £	31.7.21 Total funds £
FIXED ASSETS					
Tangible assets	7	1,647	-	1,647	3,058
CURRENT ASSETS					
Cash at bank		40,573	23,673	64,246	111,520
CREDITORS					
Amounts falling due within one year	8	(7,853)	-	(7,853)	(15,020)
NET CURRENT ASSETS		<u>32,720</u>	<u>23,673</u>	<u>56,393</u>	<u>96,500</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		34,367	23,673	58,040	99,558
NET ASSETS		<u>34,367</u>	<u>23,673</u>	<u>58,040</u>	<u>99,558</u>
FUNDS	9				
Unrestricted funds				34,367	99,558
Restricted funds				23,673	-
TOTAL FUNDS				<u>58,040</u>	<u>99,558</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
E E Furlong - Trustee

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

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- at varying rates on cost
Computer equipment	- at varying rates on cost

Taxation

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

Fund accounting

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	31.7.22	31.7.21
	£	£
Other income	39,350	-

3. NET INCOME/(EXPENDITURE)

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

	31.7.22	31.7.21
	£	£
Depreciation - owned assets	1,411	-
Surplus on disposal of fixed assets	-	(3,170)

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2022 nor for the year ended 31 July 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2022 nor for the year ended 31 July 2021.

5. STAFF COSTS

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

	31.7.22	31.7.21
Manager	1	1
Admin	3	3
	<u>4</u>	<u>4</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	85,946	93,569	179,515
Other income	3,170	-	3,170
Total	<u>89,116</u>	<u>93,569</u>	<u>182,685</u>
EXPENDITURE ON			
Raising funds	6,389	-	6,389
Other	61,566	93,569	155,135
Total	<u>67,955</u>	<u>93,569</u>	<u>161,524</u>
NET INCOME	21,161	-	21,161
RECONCILIATION OF FUNDS			
Total funds brought forward	81,542	-	81,542
TOTAL FUNDS CARRIED FORWARD	<u>102,703</u>	<u>-</u>	<u>102,703</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 August 2021 and 31 July 2022	<u>2,348</u>	<u>2,752</u>	<u>5,100</u>
DEPRECIATION			
At 1 August 2021	976	1,066	2,042
Charge for year	<u>494</u>	<u>917</u>	<u>1,411</u>
At 31 July 2022	<u>1,470</u>	<u>1,983</u>	<u>3,453</u>
NET BOOK VALUE			
At 31 July 2022	<u>878</u>	<u>769</u>	<u>1,647</u>
At 31 July 2021	<u>1,372</u>	<u>1,686</u>	<u>3,058</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22 £	31.7.21 £
Trade creditors	6,340	14,700
Social security and other taxes	1,193	-
Accrued expenses	<u>320</u>	<u>320</u>
	<u>7,853</u>	<u>15,020</u>

9. MOVEMENT IN FUNDS

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	99,558	(65,191)	34,367
Restricted funds			
Restricted	-	23,673	23,673
TOTAL FUNDS	<u>99,558</u>	<u>(41,518)</u>	<u>58,040</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,698	(145,889)	(65,191)
Restricted funds			
Restricted	23,673	-	23,673
TOTAL FUNDS	<u>104,371</u>	<u>(145,889)</u>	<u>(41,518)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2022

9. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	81,542	18,016	99,558
TOTAL FUNDS	<u>81,542</u>	<u>18,016</u>	<u>99,558</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,116	(71,100)	18,016
Restricted funds			
Restricted	93,569	(93,569)	-
TOTAL FUNDS	<u>182,685</u>	<u>(164,669)</u>	<u>18,016</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.20 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	81,542	(47,175)	34,367
Restricted funds			
Restricted	-	23,673	23,673
TOTAL FUNDS	<u>81,542</u>	<u>(23,502)</u>	<u>58,040</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	169,814	(216,989)	(47,175)
Restricted funds			
Restricted	117,242	(93,569)	23,673
TOTAL FUNDS	<u>287,056</u>	<u>(310,558)</u>	<u>(23,502)</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

10. RELATED PARTY DISCLOSURES

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

Love, Jasmine

Detailed Statement of Financial Activities
for the Year Ended 31 July 2022

	31.7.22 £	31.7.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	1
Donations	65,021	74,695
Grants	-	104,819
	<u>65,021</u>	<u>179,515</u>
Other trading activities		
Other income	39,350	-
Other income		
Gain on sale of tangible fixed assets	-	3,170
	<u>-</u>	<u>3,170</u>
Total incoming resources	104,371	182,685
EXPENDITURE		
Raising donations and legacies		
Events	5,284	4,102
Merchandise	-	1,725
Direct costs	577	562
	<u>5,861</u>	<u>6,389</u>
Support costs		
Human resources		
Wages	65,864	50,339
Pensions	2,474	2,058
Subscriptions	250	668
Training	160	20,078
	<u>68,748</u>	<u>73,143</u>
Office costs		
Computer costs	6,520	5,069
Insurance	1,040	687
Telephone	2,366	2,516
Postage and stationery	348	639
Sundries	1,087	530
Meeting, Office & Storage Rent	20,798	24,449
Light and heat	587	141
Repairs and new office costs	4,780	10,474
	<u>37,526</u>	<u>44,505</u>
Support costs		
Travel	1,162	1,415
Jasmines retreat	-	5,984
Counselling/Yoga	17,261	24,072
Marketing	752	166
Other Support costs	12,808	5,490
Fixtures and fittings	494	-
Computer equipment	917	-
	<u>33,394</u>	<u>37,127</u>

This page does not form part of the statutory financial statements

Love, Jasmine

Detailed Statement of Financial Activities
for the Year Ended 31 July 2022

	31.7.22 £	31.7.21 £
Support costs		
Governance costs		
Accountancy fees	360	360
Total resources expended	145,889	161,524
Net (expenditure)/income	(41,518)	21,161

This page does not form part of the statutory financial statements