

Registered No. 1170605

NELSON'S JOURNEY
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

NELSON'S JOURNEY
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FOR THE YEAR ENDED 31 DECEMBER 2022

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NELSON'S JOURNEY

REFERENCE AND ADMINISTRATIVE DETAILS

Status

Nelson's Journey (CIO) is governed by its constitution dated 10th November 2016 and registered with the Charity Commission on 7 December 2016, registration number 1170605, as a Charitable Incorporated Organisation (CIO) whose primary objects are as stated on page 2

Trustees

The trustees serving during the year and since the year-end were as follows:

Alistair Ponder	
Anne Beckett-Allen	(Resigned 14 th December 2022)
Jill Greengrass	(Resigned 26 th April 2022)
Julia Robathan	
Mark Dembicki	
Phil Kerridge	
Edward Roy	
James Ellis	
Andrew Dawes	
Anna Teresa Huggins	
Alison Clare Mawson	

Minute Secretary (Non Trustee Position)

Beverley Goldthorpe

Chairperson

Phil Kerridge

Chief Executive

Simon Wright

Principal Office

The Bradbury Building - Smiles House, The Octagon Business Park, Hospital Road, Little Plumstead, Norwich, NR13 5FH

Independent Examiners

Sexty & Co, Chartered Certified Accountants, 124 Thorpe Road, Norwich, NR1 1RS

Bankers

Barclays Bank PLC, 40-42 Market PI, Great Yarmouth, NR30 1LX
CCLA Investment Management Unit, 80 Cheapside, London EC2V 6DZ

NELSON'S JOURNEY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and the financial statements of the Charitable Incorporation Organisation (CIO) for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the CIO.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

OBJECTIVES AND ACTIVITIES

Principal activity

Nelson's Journey is a regional non-governmental, non-political, non-religious organisation created as a charitable legal entity. The CIO's objects are:

- To relieve children and young people in Norfolk from the impact of bereavement, particularly by the provision of help and support.

The aims of the CIO are to promote positive mental health among bereaved children and young people by:

- Increasing self-esteem - through children meeting with others who have been bereaved; through outdoor activity challenges and a high level of positive feedback to the children during the course of the weekend/activity days
- Assisting them to understand the cause of death and the events surrounding the funeral
- Assisting families to talk more openly about the death
- Enabling children to express and understand their emotions by providing children with opportunities to remember the person who has died.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

The trustees are named on page 1 and if they served for less than the year this is indicated.

The constitution states that the CIO must have a minimum of three trustees. Every current and future trustee is appointed after a majority vote by a resolution of the trustees passed at a special meeting.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. The Chairman and Chief Executive are responsible for the induction of any new trustees, which involves awareness of trustee's responsibilities (including training of legal duties), the history and work of the charity, and safeguarding training. A DBS check is obtained for all Trustees.

The Board appoints Trustees to the following subcommittees: Risk and Governance Committee; Finance and Personnel Committee; Fundraising and Marketing Governance Committee. Membership is reviewed each year.

NELSON'S JOURNEY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022

Organisational structure

The trustees delegate the day-to-day running of the charity to the Chief Executive (Simon Wright).

The staff structure during the reporting period was as follows:

- Chief Executive Officer (30hrs)
- Child Bereavement Support Team:
Services Manager; 8 x Child Bereavement Support Workers
Service Support Officer
- Funding and Marketing Team:
Funding and Marketing Manager; 3 x Fundraising and Marketing Officers
- Business Support Team:
Office Manager (15hrs); Business Support Officer

The staffing of the charity grew during 2022, with the charity able to increase investment in response to growing service delivery needs.

Risk Assessment

The trustees have identified the major risks to which the charity is exposed and have ensured appropriate systems and controls are in place to provide reasonable assurance against fraud and error.

Nelson's Journey maintains a Risk Register, which is checked by the charity's Risk and Governance Committee; and reviewed regularly by the Board of Trustees.

ACHIEVEMENTS AND PERFORMANCE

Review of the activities

Nelson's Journey offered a range of services over this period including:

- Guidance and information to bereaved families
- A telephone Support Line available to professionals and families to speak with a Child Bereavement Support Worker
- A comprehensive assessment of bereaved children
- Free resources relevant to bereaved children and young people's bereavement needs, distributed digitally through our website and physically through in-person services
- Therapeutic activity days and residential weekends for children and young people aged 0 - 17 years
- A training service for professionals working directly with bereaved children, delivered online by experienced Child Bereavement Support Workers
- 1:1 therapeutic intervention for individual bereaved children, including in person, phone and online sessions
- An online forum for bereaved children aged 8-17 years
- A Smiles & Tears gift box, which contains a range of age-appropriate resources and items identified by young people as providing comfort to those who are bereaved
- An Early Support service for families requiring information, guidance and support for their children's needs in the period immediately following a death

NELSON'S JOURNEY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

Review of the activities (cont.)

During 2022, 772 bereaved children and young people in Norfolk were referred for support, a very significant increase compared with the previous two years (2021: 746 referrals; 2020: 580 referrals). This trend has continued into 2023 and our service is expecting to receive a further growth in referrals across the year. In addition to growing referral figures, our Child Bereavement Support Workers are also reporting increased complexity of needs within their caseloads as a result of a range of wellbeing and welfare needs for the children and young people supported. We must continue to build our service support capacity and significant investment is required to achieve this.

The charity recruited a new Child Bereavement Services Manager [CBSM] at the start of 2022, whose induction and training was supported by the departing manager.

An early objective of the charity's CBSM was to review routes to entry to service, and ensure that the bereavement experiences and needs of all children and young people referred are sufficiently captured by our referral and initial assessment processes. The outcome of this included a newly introduced Request Support process, which captures a wide range of experiences and observations from families and professionals at the point of referral; and a new Support Plan Meeting process which provides a comprehensive assessment by trained bereavement professionals of those children and young people newly referred to the charity for support. This allows early opportunities to triage referrals to an appropriate service.

During the year, the charity was able to grow its staff team to provide greater capacity for service delivery. This included the addition of a further Child Bereavement Support Worker post; and a fixed-term appointment of a new Services Support Officer role.

Two Child Bereavement Support Workers achieved a Level 5 'Working in Childhood Bereavement' Certificate, accredited by Middlesex University, enabling them to consolidate and extend their practice, learn new skills, and understand how to develop bereavement services.

The charity's Early Support service, introduced as a new service during the Covid pandemic, continued to provide a valuable source of support to recently bereaved families in supporting their children and young people's needs. This service continues to receive strong feedback from families:

"The help I received was phenomenal. It really helped us support our son through his grief and turned a complete corner with him. Before this he was lashing out, in trouble at school and just really struggling. We took our son to his nanny's funeral on the advice given, which we haven't planned to do, and I honestly think that's helped him so much. We're all so so thankful for the help we received."

The charity was able to offer places at Nelson's Journey Activity Day and Residential Weekends, held at Hilltop Outdoor Centre in Sheringham, to a range of age-groups. This service provides opportunities for bereaved children and young people to meet others with similar experiences and to engage in bereavement support activities and is supported by Nelson's Journey staff and volunteers; with Hilltop staff delivering on-site activities which support relationship building.

Nelson's Journey collects qualitative and quantitative feedback from families we support, including through the use of nationally developed Child Bereavement Service Questionnaires. Responses from families help us to identify the impact of our service offer:

- 85pc of children and young people report an increase in self-esteem after receiving our support
- 68pc of children and young people report an improvement in any sense of isolation
- 65pc of children and young people report a positive change in communication

NELSON'S JOURNEY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

Review of the activities (cont.)

"The support and help received from Nelson's Journey has been fantastic from start to finish, A is now able to talk openly about death and grieving and feels comfortable to ask lots of questions. A understands that people die that we least expect and there are a number of struggles that he may experience in relation to death. A is far less anxious" – feedback from a parent.

Late in 2022, we started a project supported by Broadland Health & Wellbeing Partnership to review the impact and effectiveness of our services for bereaved children in the Broadland district of Norfolk. The year concluded with the charity beginning celebrations for its 25th year of service in support of bereaved children and young people in Norfolk.

In 2023, the charity will be developing its strategy and services to continue to ensure that the most appropriate support is provided at the most appropriate time for bereaved children and young people.

FINANCIAL REVIEW

The Board of Trustees was able to support a significant increase in the charity's expenditure Budget for 2022 as a result of: reserves held; expectations for growth in income during 2022 after an upturn during 2021; and the need for the charity to invest in increasing capacity in response to service delivery needs. While expenditure increased significantly compared with the previous year, the charity was still able to secure a near balanced Budget during 2022.

Increases in expenditure were targeted on service delivery priorities, including an increase in service management and delivery capacity through increasing the Child Bereavement Services Manager hours available; introducing an additional Child Bereavement Support Worker post; and a 12 month fixed-term Services Support Officer role to assist in processing the additional service requirements.

Reserves held at year-end by the charity, and the financial performance of the charity in 2022, have allowed Budget considerations for 2023 to include a further increase in expenditure on bereavement service delivery and service staffing costs for the year ahead.

Reserves

At the period-end the charity's total reserves were £1,005,119. Restricted fund reserves were £45,801 and unrestricted reserves were £959,318. The charity's net current assets at the period-end were £474,145 which covers approximately 12 months of overheads. The trustees regularly review the reserves policy with a view to ensuring it represents the Charitable Incorporated Organisations (CIO) requirements and meets with Charity Commission recommendations.

The Charitable Incorporated Organisation (CIO) has a policy to retain reserves which provide liquid working capital and to enable it to progress to completion of its long-term development objectives, to protect its current activities, to allow the trustees to meet their responsibilities and ensure the CIO continues on a going concern basis. With that in mind the reserves policy is to maintain minimum general current assets reserves which will cover at least 6 months of our estimated overheads.

Of the charity's total reserves £530,974 (2021 £537,268) can only be realised by disposing of tangible fixed assets. Our general reserves calculation (measured at 30 months of estimated overheads) includes all fixed assets of the CIO, the vast majority of which cannot be liquidated within 6 months so are excluded by the Trustees when testing this policy.

Whilst there is a continued need for financial prudence given the current economic climate, the Trustees plan to run a deficit for the coming accounting to December 2023, through the investment in further headcount to cope with the increasing demands on the service.

Principal funding sources

Nelson's Journey has a broad range of income streams including: individuals, charitable trusts, corporates, community groups, local government, events and trading. The trustees recognise the importance of developing and maintaining a wide variety of sources of income, which will provide a continued stability of income in the future.

NELSON'S JOURNEY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Principal funding sources (continued)

Maintaining this breadth and variety of income source will remain a key component of our long-term fundraising strategy.

Average monthly income was £40,017 during the reporting period.

As anticipated, the charity saw a continued recovery in income from sources that had been negatively impacted by the pandemic during 2020-2021, including funds raised from community events, individual fundraising challenges, and corporate donations.

In addition, we were grateful for the receipt of significant legacies totalling over £50,000.

Review of Expenditure

Nelson's Journey reviews all contracts at renewal and all expenditure to ensure value for money and the performance of charitable duties. The charity obtains quotes from a range of providers before entering into contracts. Average monthly expenditure in this period was £39,721 compared with £32,854 over the previous period, largely due to a reduction in staffing costs.

Trustees responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Public benefit statement

The Trustees confirm that they have complied with the requirements in Section 17 of the Charities Act 2011 to have due regard to public benefit in determining the activities undertaken by the charity. As a charity we wish to emphasise the public benefit which our work provides. Our services are available to children and young people suffering from severe or prolonged shock or depression arising from bereavement and aims to promote positive mental health.

By order of the trustees


.....
Phil Kerridge
Chairperson

Date.....16/8/23.....

NELSON'S JOURNEY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NELSON'S JOURNEY

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 8 to 18.

Responsibilities and basis of report

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the charity 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.



I A Barlow FCCA
For and on behalf of Sexty & Co
Chartered Certified Accountants
124 Thorpe Road
Norwich
NR1 1RS

Date: 16/8/2023

NELSON'S JOURNEY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
INCOME FROM:					
Donations, grants and legacies	2	378,838	101,191	480,029	384,500
Other trading activities	3	33	-	33	2,188
Investment income	4	144	-	144	12
Total income		379,015	101,191	480,206	386,700
EXPENDITURE ON:					
Raising funds	5	72,918	4,378	77,296	51,805
Charitable activities	6	170,052	101,458	271,510	233,762
Support costs	7	127,351	500	127,851	108,675
Total expenditure		370,321	106,336	476,657	394,242
Net income / (expenditure)		8,694	(5,145)	3,549	(7,542)
Transfers between funds		-	-	-	-
Net movement in funds		8,694	(5,145)	3,549	(7,542)
Reconciliation of funds:					
Total funds brought forward		950,624	50,946	1,001,570	1,009,112
Total funds carried forward	11	959,318	45,801	1,005,119	1,001,570

NELSON'S JOURNEY
BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022	2021
		£	£
FIXED ASSETS			
Tangible assets	9	530,974	537,268
CURRENT ASSETS			
Stock		18,678	21,167
Cash at bank and in hand		469,415	454,414
		488,093	475,581
CURRENT LIABILITIES			
Creditors amounts falling due within one year	10	13,948	11,279
		474,145	464,302
NET ASSETS		1,005,119	1,001,570
CHARITY FUNDS			
Unrestricted funds	11	959,318	950,624
Restricted funds	11	45,801	50,946
Total charity funds		1,005,119	1,001,570

The financial statements on pages 8 to 18 were approved and authorised by the trustees on: 16/8/23...and were signed on their behalf by:


Phil Kerridge
Chairperson

NELSON'S JOURNEY

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
Cash flow from operating activities		
Net income / (expenditure) for the period	3,549	(7,542)
Depreciation of tangible fixed assets	16,215	15,112
(Increase) / decrease in stock	2,489	(1,656)
(Increase) / decrease in debtors	-	-
Increase / (decrease) in creditors	2,669	2,383
	<hr/>	<hr/>
Net cash flow from operating activities	24,922	8,297
	<hr/>	<hr/>
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(9,921)	(1,050)
	<hr/>	<hr/>
Net cash flow from investing activities	(9,921)	(1,050)
	<hr/>	<hr/>
Net increase / (decrease) in cash and cash equivalents	15,001	7,247
Cash and cash equivalents at start of period	454,414	447,167
	<hr/>	<hr/>
Cash and cash equivalents at end of period	469,415	454,414
	<hr/>	<hr/>
Cash and cash equivalents consists of:		
Cash at bank and in hand	357,573	342,680
Short term deposits	111,842	111,734
	<hr/>	<hr/>
Cash and cash equivalents at end of period	469,415	454,414
	<hr/>	<hr/>

NELSON'S JOURNEY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Summary of significant accounting policies

1.1 General information and basis of preparation

The Charitable Incorporated Organisation (CIO) constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the CIO is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the CIO will have been notified of the amounts and the settlement date. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from trading activities includes income earned from fundraising events to raise funds for the CIO.

Income from grants is recognised at fair value when the CIO has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Interest income is recognised as the CIO right to receive payment is established. Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

NELSON'S JOURNEY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1.4 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administration costs. They are incurred directly in support of expenditure on the objects of the charity.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Office equipment	-	15% reducing balance
Computer equipment	-	33% straight line
Fixtures and fittings	-	20% and 50% straight line
Costume	-	10% straight line
Freehold property	-	2% straight line

1.6 Freehold property

Freehold property value is reviewed annually by the trustees to ensure that the value in the financial statements is a fair reflection of the market value and no additional diminution in value has occurred.

1.7 Value Added Tax (VAT)

The CIO is not registered for VAT and accordingly irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.8 Stock

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

1.9 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

1.10 Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

1.11 Pension costs

The CIO operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

1.12 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the CIO to be able to continue as a going concern.

NELSON'S JOURNEY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2 Income from donations, grants and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Donations, grants and legacies	378,838	-	378,838	300,927
BBC Children in Need	-	47,629	47,629	47,129
Norfolk Community Foundation: Shelroy Trust	-	5,000	5,000	10,000
NCF: East of England Co-op	-	-	-	3,648
Postcode Places Trust: players of People's Postcode Lottery	-	-	-	11,223
Active Norfolk / Sport England	-	-	-	6,774
NCF: Victory Homes	-	-	-	3,000
HMRC JRS Grants	-	-	-	1,299
Norfolk Community Foundations: Sir Norman Lamb Mental Health & Wellbeing Fund	-	9,870	9,870	-
Norfolk Community Foundation: Community Mental Health Support Fund	-	10,000	10,000	-
Charities Trust: Aviva	-	14,957	14,957	-
John Lewis Partnership Community Fund	-	500	500	-
Tesco Community Grant	-	1,496	1,496	-
The Mrs Smith & Mount Trust	-	4,935	4,935	-
East of England Co-op Community Cares Fund	-	1,804	1,804	-
East Coast Community Fund	-	5,000	5,000	-
Total donations, grants and legacies	378,838	101,191	480,029	384,500

3 Income from other trading activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Smiles & Tears Boxes	-	-	-	2,138
Other activities	33	-	33	50
Total income from other trading activities	33	-	33	2,188

NELSON'S JOURNEY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

4 Investment income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Bank deposit interest	144	-	144	12
Total cost of generating funds	144	-	144	12

5 Cost of raising funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Staffing costs	57,202	-	57,202	49,345
Fundraising costs	15,716	4,378	20,094	2,460
Total cost of generating funds	72,918	4,378	77,296	51,805

6 Costs of charitable activities in furtherance of the charity's objects

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Staffing costs	130,399	98,734	229,133	192,251
Residential facilities	7,128	-	7,128	9,140
Travel and subsistence	8,760	-	8,760	3,878
Activity days and Youth Panel	7,825	1,964	9,789	7,970
Telephone	6,412	-	6,412	10,996
Training	3,288	-	3,288	5,505
Printing, postage and stationery	2,409	-	2,409	1,350
1:1 work	2	760	762	530
Insurance	1,806	-	1,806	1,455
Smile House consumables	2,023	-	2,023	687
Total costs of activities in furtherance of the charity's objects	170,052	101,458	271,510	233,762

NELSON'S JOURNEY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

7 Support costs

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Depreciation	16,215	-	16,215	15,112
Staffing costs	61,336	-	61,336	45,097
Cleaning, service charges and electricity	23,019	500	23,519	15,866
Payroll and financial assistance services	12,457	-	12,457	10,542
Travel and subsistence	461	-	461	204
Equipment and consumables	2,313	-	2,313	2,258
Software development & maintenance	3,886	-	3,886	11,472
Printing, postage and stationery	1,033	-	1,033	577
Professional fees	716	-	716	864
Miscellaneous	256	-	256	168
Training	173	-	173	289
Accountancy and independent examination fees	2,100	-	2,100	1,885
Subscriptions	823	-	823	737
Telephone	1,132	-	1,132	1,941
Insurance	774	-	774	624
Advertising	429	-	429	780
Bank charges	228	-	228	259
Total support costs	127,351	500	127,851	108,675

8 Staff costs and Trustee remuneration

	Total 2022 £	Total 2021 £
Gross salaries	317,022	263,330
Employer's National Insurance (net)	21,494	16,083
Defined contribution pension costs	9,155	7,280
Total staff costs	347,671	286,693

No employee earned more than £60,000 in either period.

No Trustee received any remuneration from the charity during the current or previous financial period, nor were any expenses reimbursed.

The average number of employees during the period was 17 (2021 - 14).

NELSON'S JOURNEY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

8 Staff costs and Trustees remuneration (continued)

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity included £114,548 Wages and salaries (2021 - £97,787), £11,293 Social Security Costs (2021 - £8,975) and £3,238 Pension costs (2021 - £2,790).

9 Tangible fixed assets

	Smiles House £	Fixtures & Fittings £	Office Equipment £	Costumes £	Computer Equipment £	Total £
Cost						
At 1 January 2022	625,142	127,718	10,001	1,340	41,545	805,746
Additions	-	5,254	-	-	4,667	9,921
Disposals	-	-	-	-	-	-
At 31 December 2022	625,142	132,972	10,001	1,340	46,212	815,667
Depreciation						
At 1 January 2022	91,240	127,561	7,845	1,340	40,492	268,478
Charge for the period	12,503	1,130	323	-	2,259	16,215
Eliminated on disposal	-	-	-	-	-	-
At 31 December 2022	103,743	128,691	8,168	1,340	42,751	284,693
Net Book Value						
At 31 December 2021	533,902	157	2,156	-	1,053	537,268
At 31 December 2022	521,399	4,281	1,833	-	3,461	530,974

10 Creditors

	2022 £	2021 £
Trade creditors	4,005	2,611
Other creditors	3,980	3,769
Social security and other taxes	5,963	4,899
Total creditors	13,948	11,279

NELSON'S JOURNEY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

11 Analysis of funds

	At 1 January 2022 £	Incoming resources £	Resources expended £	Transfer between funds £	At 31 December 2022 £
Unrestricted funds					
Unrestricted fund	950,624	379,015	370,321	-	959,318
Total unrestricted funds	950,624	379,015	370,321	-	959,318
Restricted funds					
Restricted funds	50,946	101,191	106,336	-	45,801
Total restricted funds	50,946	101,191	106,336	-	45,801
Total funds	1,001,570	480,206	476,657	-	1,005,119

The purpose of each restricted fund carried forward at the point-end is given below

Donor	Purpose	At 31 December
Aviva Charitable Trust	Smiles & Tears Bereavement Resource	14,451
Norfolk Community NCF	Youth Panel running costs	3,393
Yorkshire Building Society	Support Packs	319
Central England Co-op	Books and resources	639
Norfolk Community NCF	The Shelroy Trust / Early Support	5,000
BBC Children in Need	Child Bereavement Support Worker Salary	11,782
Charities Trust: Aviva	Child Bereavement Support Worker Salary	2,493
Norfolk Community Foundation: Shelroy Trust	Youth Panel running costs	5,000
John Lewis Partnership Community Fund	Smiles & Tears gift boxes	33
The Mrs Smith & Mount Trust	Child Bereavement Support Worker Salary	1,645
East of England Co-op Community Cares Fund	Smiles & Tears gift boxes	1,046
		45,801

NELSON'S JOURNEY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Designated funds £	Total funds £
Tangible fixed assets	530,974	-	-	530,974
Current assets	214,473	273,620	-	488,093
Current liabilities	(13,948)	-	-	(13,948)
	731,499	273,620	-	1,005,119

13 Independent examiners remuneration

The independent examiners remuneration amounts to an independent examination fee of £2,100 (2021 - £1,885) and other services of £12,457 (2021 - £10,542).

14 Obligations under leasing agreements

The following operating lease payments are committed to be paid within one year:

	2022 £	2021 £
Expiring: Between one and five years	4,125	4,842
	4,125	4,842

15 Related party transactions

There were no related party transactions during the period.

16 Pension costs

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £9,155 (2021 - £7,280).