

4 LOUIS

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

4 LOUIS

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees

Miss Kirsty McGurrell, Secretary
Ms Sharon Abbott
Mr Robert Alan McGurrell, Chair
Mrs Tracey McGurrell
Ms Victoria Usher
Ms Gemma Morgan (appointed 1 April 2020)

Charity registered number

1172212

Principal office

36B Pallion Industrial Estate
European Way
Sunderland
SR4 6SN

Secretary

Miss Kirsty McGurrell

Accountants

Ryecroft Glenton
32 Portland Terrace
Newcastle upon Tyne
NE2 1QP

Solicitors

Swinburn Maddison
Venture House
Aykley Heads Business Centre
Durham
DH1 5TS

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

The Trustees present their annual report together with the financial statements of the charity 4Louis ("the CIO") for the year 1 April 2020 to 31 March 2021.

The Charitable Incorporated Organisation (CIO) was incorporated on 22 March 2017 and on 1 April 2017 the activities, assets and liabilities were transferred from 4Louis, a Charitable Trust (Registration number : 1137843) to the Charitable Incorporated Organisation (Registration number : 1172212).

Objectives and activities

● **Policies and objectives**

The main activities of the charity included:

To support hospitals, hospices and bereaved families. Its main core activity is to supply memory boxes to families free of charge.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● **Strategies for achieving objectives**

The strategies to achieving our objectives is to extend our fundraising activities. We are also looking to appoint qualified staff who can develop the charity so we can achieve our goals.

● **Activities undertaken to achieve objectives**

This service has been rolled out to cover over 250 hospitals and hospices across the UK and Northern Ireland. Individual units mean we are covering around 800 separate units in different hospitals including:

Gynaecology, Delivery Suite, Neonatal unit, A&E, PICU Adult Oncology, Adult ICU, Organ donation units. We also have extended our services to funeral homes, community nursing teams and Greater Manchester police force. The charity has also supported the armed forces with this service in Northern Ireland, Cyprus and Germany.

We also provide specialist medical equipment to allow parents more time to spend with their children. This is a cuddle cot for babies (portable mortuary) and a cuddle blanket for older children.

Provide facilities and furnishings for dedicated bereavement suites. We have been able to provide the financial support to buy specialist NHS approved furniture that satisfies their infection control policies.

Make funding available for training nursing staff in bereavement as this tends not to be classed as a priority in cash strapped trusts.

Facilitate free bereavement study days for NHS staff.

Exhibit at suitable events to show what products and services we have available to our target audience and create new connections for financial support too.

Study day speakers. We are often asked to attend hospitals and universities to speak about our loss and subsequent evolution of the charity.

Provide families an opportunity to visit our workshop and help make the memory boxes which also provides support and therapeutic activity.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

Objectives and activities (continued)

● **Volunteers**

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision, charity shops and fundraising. Due to the world pandemic volunteering was kept to a minimum and it is estimated that over 216 in house volunteer hours were provided during the year. If this is conservatively valued at £8.21 an hour the volunteer effort amounts to over £1,773. We also estimate that over 1,000 at home volunteer hours were also provided during the year valued at £8,210.

● **Main activities undertaken to further the charity's purposes for the public benefit**

The Trustees have complied with their duties to have due regard to the guidance on public benefit published by the Charities Commission in exercising their powers of duties.

Strategic report

Achievements and performance

● **Key performance indicators**

The charity has met all its responsibilities for the year and hit all targets. Financially the charity is in a good state and continues to progress.

Over this financial year we have supplied more than 15,470 memory boxes across the UK.

● **Review of activities**

In the year to 31 March 2021, income has been received of £841,999 and expenditure incurred of £685,112 resulting in a surplus of £156,887. Net current assets amount to £524,283 and total funds of £558,504. Unrestricted funds amount to £534,839 and restricted funds £23,665. The restricted reserve of £23,665 is solely received from BGL Group to assist with the provision of the bereavement suite in Durham.

Despite the pandemic and a national lockdown the project continued with its activities during the year, as well as continuing to work on its internal policies, controls, and overall governance of the charity.

Planning is still well underway with our new bereavement suite project for Durham University Hospital, the estimated costs of this project is still around £175,000. We will continue to seek further financial support for this project.

The charity has also supported Midwives across the UK with funding a National online forum, designed as a support network for information and support with the care and policies of bereaved families. There was 120 midwives involved in the pilot of the forum and is now growing.

The charity has also supplied cuddle cot units to Newcross, St Thomas', Royal Stoke, Royal Bolton hospitals and another 16 units across the UK at a cost of £1,600 each. The charity has also provided Cuddle Blankets to Keech Hospice, Noah's Arc hospice, Salford Royal hospital and a further 7 units at a cost of £5,000 each

The charity funded a bereavement garden at Rotherham Hospital to the value of £11,557, which opened 19th November 2020.

The factory unit we lease in Pallion, Sunderland is open 5 days a week, due to the pandemic members of the

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

Strategic report (continued)

Achievements and performance (continued)

public were unable to attend and help manufacture the memory boxes. We used this time to renovate the workshop area to create a more pleasant working environment for our employees and volunteers.

The charity appointed a Fundraising Manager in July 2020 who's role would be to research, find, and apply for grants to support the charity work. The Charity also appointed a CEO from October 2020 with a role to push the charity further and oversee all aspects of work.

The charity introduced Ibraheem's Gift packs to compliment our memory boxes for Islamic families, these packs were originally funded and designed by an Islamic family to ensure that all items are suitable, these have been well received by families and hospitals.

Due to the Pandemic the charity was asked to adapt their services and develop a memory box for families who sadly lost a loved one to COVID19, in the year the Charity provided 3,721 memory boxes which were well received by families and hospitals across the UK, this also opened the door for funding from different foundations. £3,000 was received from County Durham Community Fund, £5,000 Steve Morgan Foundation and £6,000 City of London.

Due to the pandemic the charities activities were very limited and encouraged a lot of support from online platforms. A charity Facebook group was set up to help raise funds through holding online raffles, games and tombola's. This proved to be very successful raising over £30,000 through the year. The charity will continue to use the group as another form of fundraising going forward.

● **Fundraising activities and income generation**

The charity's income is generated by a few events throughout the year, due to the pandemic all events were cancelled, and the charity took to online fundraising through raffles, games and tombola's.

We ran a campaign over the Christmas period for our supporters to sponsor a memory box which raised a total of £7,755.

The charity has a lot of support across the UK from the public who have organised their own virtual events to raise funds for us, raffles, games, tombola's virtual walks.

● **Investment policy and performance**

The charity funds are held in a community account which has an operating balance and surplus funds are held in an unrestricted bank deposit account.

Financial review

● **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

With a pandemic upon us we are aware that we will have to monitor our income and look to reduce our expenditure if needed to maintain sufficient funds so that we can continue our charitable work.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

• **Reserves policy**

The Trustees consider that an ideal level of unrestricted reserves should be kept to a level of three to six months running costs, which equates to approximately £100,000 at the current operating level. This allows for the charity to react to unforeseen circumstances, whilst providing sufficient flexibility to operate on a day to day basis. The free reserves as at 31 March 2021 stood at £534,839. The Trustees intend to use this surplus to increase the charity's activities.

• **Financial risk management objectives and policies**

We will continue to ensure we maintain our reserve amount of at least £100,000 to ensure that any financial problems faced through the pandemic will not cause us too much of a problem in the running of our work and projects.

• **Principal funding**

Funding continues to be from public donations, corporate charity of the year schemes, and charitable grants however we are investigating the inclusion of corporate funding and increasing our bid writing for grants and funding.

Structure, governance and management

• **Constitution**

4Louis is a Charitable Incorporated Organisation (CIO) registered in England and Wales with the Charity Commission on 22 March 2017. Its governing document is its constitution.

• **Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

• **Organisational structure and decision-making policies**

The charity has currently six Trustees who meet on a monthly basis to discuss budgeting, future events and any other business to take the charity forward.

• **Policies adopted for the induction and training of Trustees**

All Trustees are vetted prior to appointment. Appropriate training is provided for all new and existing Trustees.

• **Financial risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

Plans for future periods

The charity is moving forward and hopes to recruit on a volunteer's basis more staff. This will be from new Trustees, administrators, and fundraisers, we will also be looking at possible employment options within the charity.

The charity has previously relied on donations from the public at large, but we are now looking at corporate support and have had a number of companies who have taken on 4Louis as their chosen charity of the year. These include:

Workman LLP, Bristol Office raising a total of £1,169
James Burrell, ongoing due to disruptions

We have also continued to grow our relationships with large organisations who donate staff time free of charge and we are currently using this to get as much support as we can. The companies who have donated their time are:

World Pay
BGL
Sage

We can foresee an upward demand of our services and must budget accordingly.

In the aftermath of the pandemic the charity are looking at ways to reintegrate themselves with business contact's, fundraisers, and the public. The charity will also continue to use their new online group to continue our fundraising efforts and encourage virtual events and games to our supporters.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

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

Approved by order of the members of the board of Trustees on 18 January 2022 and signed on their behalf by:

.....
Miss Kirsty McGurrell

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

Independent examiner's report to the Trustees of 4 Louis ('the charity')

We report to the charity trustees on our examination of the accounts of the charity for the year ended 31 March 2021.

Responsibilities and basis of report

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

We report in respect of our examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 2011 Act. We confirm that we are qualified to undertake the examination because we are a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with the relevant version of the 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). This is in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

We 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.

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

Signed:

Dated: 18 January 2022

Detlev Anderson FCA
Ryecroft Glenton
32 Portland Terrace
Newcastle upon Tyne, NE2 1QP

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	841,693	-	841,693	764,095
Investments	4	306	-	306	822
Total income		841,999	-	841,999	764,917
Expenditure on:					
Raising funds	5	5,272	-	5,272	51,752
Charitable activities	6	657,076	22,764	679,840	590,423
Total expenditure		662,348	22,764	685,112	642,175
Net movement in funds		179,651	(22,764)	156,887	122,742
Reconciliation of funds:					
Total funds brought forward		355,188	46,429	401,617	278,875
Net movement in funds		179,651	(22,764)	156,887	122,742
Total funds carried forward		534,839	23,665	558,504	401,617

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 25 form part of these financial statements.

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BALANCE SHEET AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	34,221	14,828
		<u>34,221</u>	<u>14,828</u>
Current assets			
Debtors	12	43,387	42,805
Cash at bank and in hand		532,939	374,786
		<u>576,326</u>	<u>417,591</u>
Creditors: amounts falling due within one year	13	(52,043)	(30,802)
Net current assets		<u>524,283</u>	<u>386,789</u>
Total assets less current liabilities		<u>558,504</u>	<u>401,617</u>
Total net assets		<u><u>558,504</u></u>	<u><u>401,617</u></u>
Charity funds			
Restricted funds	14	23,665	46,429
Unrestricted funds	14	534,839	355,188
Total funds		<u><u>558,504</u></u>	<u><u>401,617</u></u>

The financial statements were approved and authorised for issue by the Trustees on 18 January 2022 and signed on their behalf by:

Miss Kirsty McGurrell

The notes on pages 12 to 25 form part of these financial statements.

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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	187,498	107,477
Cash flows from investing activities		
Dividends, interests and rents from investments	306	822
Purchase of tangible fixed assets	(29,651)	-
Net cash (used in)/provided by investing activities	(29,345)	822
Change in cash and cash equivalents in the year	158,153	108,299
Cash and cash equivalents at the beginning of the year	374,786	266,487
Cash and cash equivalents at the end of the year	532,939	374,786

The notes on pages 12 to 25 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. General information

The Charitable Incorporated Organisation (CIO) was incorporated on 22 March 2017 and on 1 April 2017 the activities, assets and liabilities were transferred from 4Louis, a Charitable Trust (registration number : 1137843) to the Charitable Incorporated Organisation (Registration number : 1172212).

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the relevant version of the 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) the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

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

4 Louis meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have prepared these financial statements on the basis that the Charitable Trust is a going concern. Whilst the income of the Charitable Trust has been affected by the coronavirus pandemic and the inability to hold all fundraising events they still believe that the going concern basis of accounting is appropriate for the next twelve months following the date on which these financial statements were approved, as any reduction in income would be taken into consideration in assessing future expenditure commitments.

2.3 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following bases:

Motor vehicles	- 20% reducing balance
Fixtures and fittings	- 20% reducing balance
Computer equipment	- 20% reducing balance

2.8 Debtors

Prepayments are valued at the amount prepaid.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and monies held on deposit.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

2. Accounting policies (continued)**2.10 Liabilities**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Fund accounting

General funds are unrestricted funds which 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.

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 costs 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.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £
Donations	798,403	798,403
Government grants	43,290	43,290
Total 2021	841,693	841,693
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	764,095	764,095

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Bank interest received	306	306
	<hr/>	<hr/>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Bank interest received	822	822
	<hr/>	<hr/>

5. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2021 £	Total funds 2021 £
Fundraising costs	2,600	2,600
Just giving fees	562	562
Paypal fees	1,445	1,445
iZettle fees	9	9
Stripe fees	656	656
	<hr/>	<hr/>
	5,272	5,272
	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

5. Expenditure on raising funds (continued)

Costs of raising voluntary income (continued)

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Fundraising costs	50,358	50,358
Just giving fees	562	562
Paypal fees	832	832
	<u>51,752</u>	<u>51,752</u>

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Charitable activities	<u>657,076</u>	<u>22,764</u>	<u>679,840</u>

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Charitable activities	<u>586,852</u>	<u>3,571</u>	<u>590,423</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Memory box and bereavement suite expenses	479,399	200,441	679,840

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Memory box and bereavement suite expenses	437,020	153,403	590,423

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2021 £	Total funds 2021 £
Staff costs	129,156	129,156
Depreciation	4,136	4,136
Independent examination fee	4,030	4,030
Motor expenses	2,258	2,258
Telephone	1,003	1,003
Repairs and maintenance	2,974	2,974
Postage, printing and stationery	4,638	4,638
Accountancy fees	6,623	6,623
Legal and professional fees	3,600	3,600
Property rent and rates	26,774	26,774
Sundry expenses	2,362	2,362
Subscriptions	872	872
Heat and light	2,077	2,077
Insurance	1,590	1,590
Travel expenses	621	621
Bank charges	467	467
Training	5,338	5,338
Loss on sale of tangible assets	1,922	1,922
	<hr/> 200,441 <hr/>	<hr/> 200,441 <hr/>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

7. Analysis of expenditure by activities (continued)**Analysis of support costs (continued)**

	<i>Activities 2020 £</i>	<i>Total funds 2020 £</i>
Staff costs	75,675	75,675
Depreciation	3,707	3,707
Independent examination fee	3,770	3,770
Motor expenses	4,048	4,048
Telephone	1,305	1,305
Repairs and maintenance	1,198	1,198
Postage, printing and stationery	4,476	4,476
Accountancy fees	6,624	6,624
Legal and professional fees	5,460	5,460
Property rent and rates	23,076	23,076
Sundry expenses	2,057	2,057
Subscriptions	632	632
Heat and light	3,911	3,911
Insurance	833	833
Travel expenses	10,243	10,243
Bank charges	1,009	1,009
Training	5,379	5,379
	<u>153,403</u>	<u>153,403</u>

8. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	4,030	3,770
Fees payable to the charity's independent examiner in respect of:		
Accountancy and bookkeeping services	<u>6,623</u>	<u>6,624</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

9. Staff costs

	2021 £	2020 £
Wages and salaries	124,852	74,372
Social security costs	4,304	1,303
	<u>129,156</u>	<u>75,675</u>

The average number of persons employed by the charity during the year was as follows:

	2021 No.	2020 No.
Charitable activities	<u>5</u>	<u>4</u>

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

		2021 £	2020 £
Mrs Tracey McGurrell	Remuneration	26,996	22,170
	Pension contributions paid	623	481
Miss Kirsty McGurrell	Remuneration	26,996	20,213
	Pension contributions paid	623	422
Ms Victoria Usher	Remuneration	17,004	10,319
	Pension contributions paid	296	-
Mr Robert Alan McGurrell	Remuneration	17,502	-
	Pension contributions paid	2,186	-

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

11. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation					
At 1 April 2020	445	12,250	9,104	7,790	29,589
Additions	680	19,293	8,229	1,449	29,651
Disposals	-	(12,250)	-	-	(12,250)
At 31 March 2021	<u>1,125</u>	<u>19,293</u>	<u>17,333</u>	<u>9,239</u>	<u>46,990</u>
Depreciation					
At 1 April 2020	299	6,128	3,724	4,610	14,761
Charge for the year	165	322	2,722	927	4,136
On disposals	-	(6,128)	-	-	(6,128)
At 31 March 2021	<u>464</u>	<u>322</u>	<u>6,446</u>	<u>5,537</u>	<u>12,769</u>
Net book value					
At 31 March 2021	<u>661</u>	<u>18,971</u>	<u>10,887</u>	<u>3,702</u>	<u>34,221</u>
At 31 March 2020	<u>146</u>	<u>6,122</u>	<u>5,380</u>	<u>3,180</u>	<u>14,828</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

12. Debtors

	2021 £	2020 £
Due within one year		
Other debtors	4,615	414
Prepayments and accrued income	38,772	42,391
	<u>43,387</u>	<u>42,805</u>

13. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	44,561	14,007
Other taxation and social security	881	350
Other creditors	297	9,547
Accruals and deferred income	6,304	6,898
	<u>52,043</u>	<u>30,802</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

14. Statement of funds**Statement of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
General Funds	355,188	841,999	(662,348)	534,839
Restricted funds				
Durham Bereavement Suite	46,429	-	(22,764)	23,665
Total of funds	401,617	841,999	(685,112)	558,504

Restricted funds relate to amounts received from BGL Group to assist with the provision of a bereavement suite in Durham.

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Unrestricted funds				
General Funds	228,875	764,917	(638,604)	355,188
Restricted funds				
Durham Bereavement Suite	50,000	-	(3,571)	46,429
Total of funds	278,875	764,917	(642,175)	401,617

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

15. Analysis of net assets between funds**Analysis of net assets between funds - current year**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	34,221	-	34,221
Current assets	552,661	23,665	576,326
Creditors due within one year	(52,043)	-	(52,043)
Total	534,839	23,665	558,504

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	14,828	-	14,828
Current assets	371,162	46,429	417,591
Creditors due within one year	(30,802)	-	(30,802)
Total	355,188	46,429	401,617

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	156,887	122,742
Adjustments for:		
Depreciation charges	4,136	3,707
Transfer of motor vehicle to trustee	4,200	-
Dividends, interests and rents from investments	(306)	(822)
Loss on the sale of fixed assets	1,922	-
Increase in debtors	(582)	(8,164)
Increase/(decrease) in creditors	21,241	(9,986)
Net cash provided by operating activities	187,498	107,477

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

17. Analysis of cash and cash equivalents

	2021	<i>2020</i>
	£	£
Cash in hand	532,939	374,786
Total cash and cash equivalents	532,939	374,786

18. Analysis of changes in net debt

	At 1 April 2020	Cash flows	Other non- cash changes	At 31 March 2021
	£	£	£	£
Cash at bank and in hand	374,786	158,153	-	532,939
Debt due within 1 year	(297)	-	297	-
	374,489	158,153	297	532,939

19. Related party transactions

During the year the charity employed three of its trustees as explained in note 10.

In the year, a motor vehicle was transferred to Ms Victoria Usher (trustee and employee) for £4,200, on normal commercial terms. This amount is outstanding at the year end.