GRIEF ENCOUNTER

England & Wales · Charity number 1175837

Details

Status	Registered
Legal form	Charitable company
Company number	10324546
Registered	2017-11-21
Register	View on the Charity Commission register

Contact

Address	Grief Encounter Crystal House Daws Lane London NW7 4ST
Phone	02083718455
Email	contact@griefencounter.org.uk
Website	https://www.griefencounter.org.uk/

Activities

Objects: 2.1 THE OBJECTS OF THE CHARITY ARE:2.1.1 THE PROMOTION OF GOOD HEALTH BY THE PROVISION OF EDUCATION AND TRAINING INTO:(A) ISSUES OF GRIEF AND BEREAVEMENT; AND (B) SUPPORT IN RELATION TO GRIEF AND BEREAVEMENT, IN EACH CASE, PARTICULARLY FOR CHILDREN AND YOUNG PEOPLE AND THEIR FAMILIES.2.1.2 RELIEF OF PEOPLE, PARTICULARLY CHILDREN AND YOUNG PEOPLE AND THEIR FAMILIES, SUFFERING FROM GRIEF OR BEREAVEMENT, INCLUDING RELIEF BY WAY OF A HELPLINE.

Activities: Grief Encounter is one of the UK?s leading child bereavement charities providing pioneering services and support to bereaved children, young people and their families.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, The General Public/mankind

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Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£3,036,828	£2,440,802	£2,227,798	31
2024-07-31	£1,652,918	£2,586,040	£1,631,772	41
2023-07-31	£3,032,983	£2,890,311	£2,564,894	39
2022-07-31	£1,625,848	£1,712,839	£2,422,222	26
2021-07-31	£1,884,063	£1,415,285	£2,509,213	24

Trustees

Name	Role	Appointed
Alan Bloom		2021-08-10
David Green		2025-04-28
Gary Sacks		2018-09-14
Nick Deyong		2023-03-31
PHANELLA FINE		2023-07-14
Pam Firth		2021-01-18
Rupert Levy		2023-07-19
SASHA WIGGINS		2023-07-13
TERRY WILLAT		2024-02-23

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GRIEF ENCOUNTER

England & Wales - Charity number 1175837

Accounts

Company registration number 10324546 (England and Wales)

Charity registration number 1175837 (England and Wales)

GRIEF ENCOUNTER

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

GRIEF ENCOUNTER

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Bloom (Chair) G Sacks P Firth N Deyong P Fine R Levy S Wiggins T Willat D Green	 (Appointed 28 April 2025)
Country of incorporation	United Kingdom (England and Wales)	10324546
Charity registration	England and Wales	1175837
Registered office	Crystal House Daws Lane Mill Hill London NW7 4ST	
Auditor	Glazers 843 Finchley Road London NW11 8NA	

GRIEF ENCOUNTER

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GRIEF ENCOUNTER

TRUSTEES' REPORT (DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2025

The trustees present their report and financial statements for the financial year ended 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objects

The objects of the Charity are:

1. The promotion of good health by the provision of education and training into:

   (a) issues of grief and bereavement; and

   (b) support in relation to grief and bereavement,

   in each case, particularly for children and young people and their families.

2. Relief of people, particularly children and young people and their families, suffering from grief or bereavement, including relief by way of a helpline.

Achievements and performance

During the past year, Grief Encounter has continued to respond to rising demand for bereavement support. Increased referral numbers have placed additional pressure on waiting times; however, our strengthened triage function has significantly improved our ability to assess and prioritise those most in need. This has ensured that the most vulnerable children, young people and families continue to receive timely, appropriate support.

Following the closure of our helpline, resources were redirected towards more personalised, face-to-face support, resulting in an increase in direct therapeutic sessions and more effective use of our clinical spaces in London and Bristol. Along with the implementation of the Irish Bereavement Care Standards, we strengthened advice, guidance and bereavement support. This was achieved through a newly formed and refocused Bereavement Support Team, responsible for managing initial enquiries and providing ongoing family support, and which has enabled greater continuity of care. Working alongside our growing team of in-house therapists, this approach has delivered greater efficiency, improved responsiveness, and a broader range of therapeutic modalities tailored to individual needs. This includes making sure the right level of support is provided based on need, getting the right help in place from the most appropriate people.

As the organisation expanded its clinical capacity, we also implemented cost-control measures to ensure operational sustainability. A comprehensive review of contracts, administrative functions, and premises was completed, leading to the consolidation of our London operations into a single site. This integration has strengthened collaboration between clinical and fundraising teams and fostered a more cohesive working culture.

The refurbishment of our premises has created a more welcoming, trauma-informed environment for both staff and beneficiaries, enhancing the quality of therapeutic experiences.

Overall, these achievements reflect the charity's continued commitment to providing compassionate, evidence-based support for bereaved families, while maintaining strong financial discipline and continuously improving service quality and accessibility.

Performance in numbers:

1193 Children, Young People and Families Supported
4644 Sessions
756 Relief kits sent out

Enhancing support for children and grieving families

Following the closure of the GriefTalk helpline, Grief Encounter established a new bereavement support line to provide an immediate response to enquiries from bereaved children, young people, and families. This service now ensures that all calls received directly relate to the charity's core purpose of supporting those affected by grief.

The support line is staffed by the newly developed Bereavement Support Team, a multidisciplinary group of practitioners with diverse skills and experience. The team provides practical guidance, emotional support, and signposting to ensure that every caller receives timely and compassionate help. Families are also offered additional resources, through tailored/needs based 'Grief Relief Kits' that are provided as soon as help is requested. These include a growing range of bereavement support materials, including The Grief Book, written by our founder and recently updated in consultation with beneficiaries. Feedback indicates that both families and professionals find these materials invaluable in helping children understand and process their loss.

Our sessions include practical help, specialist assessment and therapeutic 121 support to children, and where appropriate to the surviving carer. This is based on the fact that we understand that the health of the surviving parent is the biggest predictor of the health and well-being of the bereaved child. Our specialist assessment helps identify who are best placed to support the family working closely with partners from CAMHs, Children's social care and from educational settings.

Recognising the growing challenges posed by disadvantage and poverty, we also introduced an Access to Help Fund to support families who might otherwise struggle to obtain bereavement support. This initiative has reduced barriers to engagement and allowed us to extend our reach to families experiencing financial hardship.

In parallel, we expanded our community engagement initiatives to ensure our services remain inclusive and accessible. This included targeted outreach to marginalised groups such as adolescents and LGBTQ+ young people, whose experiences of grief are often under-recognised or disenfranchised.

These developments reflect Grief Encounter's continued commitment to providing accessible, person-centred, and trauma-informed bereavement support to children, young people, and families across the UK.

Fundraising and events

This year, Grief Encounter hosted its flagship Gala Dinner, which was attended by more supporters than ever before. The event provided a meaningful opportunity for beneficiary participation, with families and young people contributing through hosting, speaking, and attending as special guests. The evening achieved the highest financial return in the charity's history, raising significant funds to support bereaved children and families.

The Gala's success was underpinned by an outstanding silent auction, featuring exceptional in-kind donations that contributed greatly to the overall total raised. The event also benefited from strong engagement from long-standing donors while attracting a new and more diverse range of supporters. Volunteer involvement was another highlight, with over 75 individuals and corporate volunteers giving their time to ensure the event's success.

Alongside the Gala, Grief Encounter delivered a series of other fundraising events, including the annual Comedy Night hosted by our Founding Patron, Kevin Wells, which brought together supporters for an evening of laughter and awareness-raising. Our Golf Days also continued to attract loyal participants, maintaining vital income and engagement.

In addition, third-party and community-led fundraising activities increased over the year, contributing further to the charity's overall income and expanding our supporter network. These collective efforts demonstrate the continued commitment of our community, volunteers, and partners to ensuring that children, young people, and families affected by grief receive the support they need.

Financial review

For the year ended 31 July 2025, the charity received total income of £3,036,828 (2024: £1,652,918) The total expenditure incurred amounted to £2,440,802 (2024: £2,586,040) resulting in a surplus of income over expenditure for the period of £596,026 (2024 deficit: £933,122).

Reserves policy

The charity is committed to providing bereavement support services to families for an average period of two years; however, experience and best practice indicate that the typical duration of support is around one year. To ensure that sufficient funds are available to continue delivering our charitable activities and to protect against unforeseen financial challenges, the target level of reserves for the 2025/26 financial year has been set at £775,000.

This revised level reflects an updated assessment of the resources required to meet ongoing obligations and, if necessary, to facilitate an orderly wind-down of operations. The Trustees believe this approach provides a prudent balance between safeguarding the charity's sustainability and ensuring that funds are used effectively to meet current needs.

The Trustees will review the reserves policy during the forthcoming financial year to ensure it remains appropriate and aligned with the charity's strategic and operational priorities. Any changes will be reported in next year's financial statements.

The Trustees have also undertaken a review of the principal risks facing the charity and are satisfied that effective systems and controls are in place to manage these. Key risks include fluctuations in fundraising income and the potential impact on service delivery. These risks are mitigated through ongoing financial monitoring, active management of fundraising performance, and, where necessary, adjustments to planned activities to ensure financial stability.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. including but not restricted to continual monitoring of fundraising efforts and adjustment, if necessary, to planned service delivery as a result.

Structure, governance and management

The charity is controlled by its governing document, the Articles of Association (July 2021), and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

The charity's Board of Trustees has been fully established for over a year and brings together a strong mix of expertise across legal, clinical, strategic, commercial, and governance disciplines.

During the year, governance processes were further strengthened through the introduction of clearer reporting lines, improved oversight mechanisms, and enhanced escalation procedures for key risks. These developments have contributed to a more resilient and transparent decision-making framework.

The Board's composition has also become more diverse, both in professional background and lived experience. This has enriched the charity's approach to governance, widened perspectives on policy and service design, and reinforced our commitment to equality, diversity, and inclusion.

In addition, the establishment of Special Adviser roles has provided access to further specialist expertise, particularly in the areas of clinical practice and fundraising. The Trustees intend to continue broadening participation, including opportunities for beneficiaries to inform service development through consultation and advisory involvement.

The trustees, who are also the directors for the purpose of company law, and who served during the year and/or up to the date of signature of the financial statements were:

A Bloom (Chair)	
G Sacks	
A Hart	(Resigned 17 February 2026)
M Peen	(Resigned 19 November 2024)
P Firth	
N Deyong	
P Fine	
L Forsyth	(Resigned 3 January 2026)
R Levy	
S Wiggins	
T Willat	
D Green	(Appointed 28 April 2025)

Recruitment and workforce

The past year has seen a significant transition within Grief Encounter's workforce. The charity has reduced reliance on contracted personnel and increased the number of permanent staff, particularly within the Clinical Team. This has resulted in greater continuity of care, improved collaboration, and enhanced efficiency across service delivery.

The organisational structure was reviewed to strengthen frontline capacity and streamline management layers. This restructuring has allowed for more focused roles aligned to income generation and direct service delivery, supporting the charity's core mission.

Clinical supervision arrangements were also reviewed and standardised to uphold best practice, ensure professional development, and maintain a high standard of therapeutic support. Continued investment in training and reflective practice remains a key element of workforce development.

The Trustees recognise that our staff are central to the delivery of Grief Encounter's mission and remain committed to fostering a supportive, inclusive, and trauma-informed working environment.

Future plans

Grief Encounter remains committed to improving face-to-face support for children and families, ensuring that our services deliver the highest quality outcomes while being accessible to those in greatest need. Over the coming year, we will continue to focus on outreach to communities experiencing higher levels of deprivation, strengthening our ability to reach families who might otherwise face barriers to support.

These priorities will shape the development of our longer-term strategy, with an emphasis on sustainability, efficiency, and innovation in service delivery. We aim to secure and diversify our income through a stronger patronage programme, building on the generosity of long-term supporters while expanding engagement with new communities and networks. This approach will reduce reliance on our flagship Gala Dinner by developing a matched funding campaign and a broader calendar of events.

A Fundraising Advisory Board, chaired by Trustee for Fundraising and supported by our Director of Income, will continue to guide this work. We intend to expand this board further to include individuals with diverse skills, corporate connections, and community experience. In what remains a challenging financial climate, this collaborative approach will help strengthen the charity's income base and increase opportunities for meaningful supporter engagement.

Digital innovation will also play a key role in our future plans. We aim to explore how technology can improve access to specialist bereavement support for children and young people, including through digital resources, apps, and interactive tools designed to complement face-to-face services.

Volunteer development will remain a strategic priority. We plan to invest in enhancing volunteer engagement, including structured roles for student placements and opportunities for professional volunteers within clinical and therapeutic settings. This will also support our goal of increasing beneficiary participation in service design and feedback through targeted consultation and research.

Finally, Grief Encounter will continue to strengthen partnerships within the bereavement and mental health sectors. By collaborating with like-minded organisations, we will work towards more joined-up initiatives that maximise impact and ensure bereaved families across the UK receive the most effective support possible.

TRUSTEES' REPORT (DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

Statement of trustees' responsibilities

The trustees, who are also the directors of Grief Encounter for the purpose of company law, 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).

Company Law 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, including the income and expenditure, of the charitable company for that year.

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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- 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 adequate 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 Companies Act 2006. 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.

Auditors

Glazers Chartered Accountants were appointed as auditors to the charity for the financial year and a resolution proposing that they be re-appointed was passed by the members on 9 September 2025.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the board of trustees.

.....

A Bloom (Chair)
Trustee
Dated: ....24/2/26.

GRIEF ENCOUNTER

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF GRIEF ENCOUNTER

Opinion

We have audited the financial statements of Grief Encounter (the 'charity') for the year ended 31 July 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding on the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The law and regulations we considered in this context the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statements items.

Based on this understanding we designed our audit procedures to identify any non-compliance with law and regulations, reviewing meeting minutes of those charged with governance, testing manual journals, reviewing the financial statements disclosures and testing to supporting documentation, performing analytical procedures and enquiring of management to provide reasonable assurance that the financial statements were free from fraud and error.

Owing to the inherent limitations of an audit, there is a risk that we will not detect all irregularities including those leading to a material misstatement in the financial statements or non-compliance with the regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF GRIEF ENCOUNTER

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Philippe Herszaft ACA (Senior Statutory Auditor)
For and on behalf of Glazers, Statutory Auditor
Chartered Accountants
843 Finchley Road
London
NW11 8NA
Date: 25-02-2026

GRIEF ENCOUNTER

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

	Notes	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:								
Donations and legacies	3	864,061	154,908	1,018,969	925,740	-	316,391	1,242,131
Charitable activities	4	1,875	-	1,875	13,291	-	-	13,291
Other trading activities	5	1,989,994	-	1,989,994	352,333	-	-	352,333
Investments	6	25,990	-	25,990	45,163	-	-	45,163
Total income		2,881,920	154,908	3,036,828	1,336,527	-	316,391	1,652,918
Expenditure on:								
Raising funds	7	1,061,617	-	1,061,617	817,143	-	-	817,143
Charitable activities	8	1,120,792	258,393	1,379,185	1,490,688	-	278,209	1,768,897
Total expenditure		2,182,409	258,393	2,440,802	2,307,831	-	278,209	2,586,040
Net income/(expenditure)		699,511	(103,485)	596,026	(971,304)	-	38,182	(933,122)
Transfers between funds		-	-	-	500,000	(500,000)	-	-
Net movement in funds	10	699,511	(103,485)	596,026	(471,304)	(500,000)	38,182	(933,122)

GRIEF ENCOUNTER

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

	Unrestricted funds general	Restricted funds	Total	Unrestricted funds general	Unrestricted funds designated funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024	2024
Notes	£	£	£	£	£	£	£
Reconciliation of funds:							
Fund balances at 1 August 2024	1,466,836	164,936	1,631,772	1,938,140	500,000	126,754	2,564,894
Fund balances at 31 July 2025	2,166,347	61,451	2,227,798	1,466,836	-	164,936	1,631,772

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

GRIEF ENCOUNTER

BALANCE SHEET

AS AT 31 JULY 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	16		322,535		335,338
Investments	15		836,356		813,930
			1,158,891		1,149,268
Current assets					
Debtors	17	172,394		196,395	
Cash at bank and in hand		1,052,996		594,285	
		1,225,390		790,680	
Creditors: amounts falling due within one year	18	(156,483)		(308,176)	
Net current assets			1,068,907		482,504
Total assets less current liabilities			2,227,798		1,631,772
The funds of the charity					
Restricted income funds	22		61,451		164,936
Unrestricted funds	21		2,166,347		1,466,836
			2,227,798		1,631,772

The financial statements were approved by the trustees on ....24/2/26.....

.....
A Bloom (Chair)
Trustee

GRIEF ENCOUNTER

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JULY 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	24		470,589		(874,503)
Investing activities					
Purchase of tangible fixed assets		(15,442)		(17,031)	
Proceeds from disposal of investments		-		245,878	
Investment income received		3,564		12,844	
Net cash (used in)/generated from investing activities			(11,878)		241,691
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			458,711		(632,812)
Cash and cash equivalents at beginning of year			594,285		1,227,097
Cash and cash equivalents at end of year			1,052,996		594,285

1 Accounting policies

Charity information

Grief Encounter is a private company limited by guarantee incorporated in England and Wales. The registered office is Crystal House, Daws Lane, Mill Hill, London, NW7 4ST.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Resources expended

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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent and depreciation charges are allocated on the portion of the asset's use.

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.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% Straight line
Leasehold improvements	Over the term of lease
Fixtures, fittings & equipment	33% Reducing balance
Computers	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies **(Continued)**

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	664,130	-	664,130	715,240	-	715,240
Grants	199,931	154,908	354,839	210,500	316,391	526,891
	864,061	154,908	1,018,969	925,740	316,391	1,242,131
Donations and gifts						
Corporate giving	233,226	-	233,226	246,669	-	246,669
Other Donations and gift aid	430,904	-	430,904	468,571	-	468,571
	664,130	-	664,130	715,240	-	715,240

Included within restricted grant income are amounts received from the National Lottery Community Fund in respect of the "Reaching Communities/Partnerships" programme of £21,415 (2024: £40,828).

4 Income from charitable activities

	Books and relief kit sale 2025 £	Books and relief kit sale 2024 £
Books and relief kit sale	-	166
Grief training	1,875	13,125
	1,875	13,291
Analysis by fund		
Unrestricted funds - general	1,875	13,291

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gala dinner	1,729,476	-
Charity runs and other sporting challenges	190,851	183,390
Golf days	-	66,128
Other fundrasing activities	69,667	41,029
Comedy nights	-	61,786
Other trading activities	1,989,994	352,333

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Bank interest	3,563	8,573
Financial asset income	22,427	36,590
	25,990	45,163

7 Raising funds

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Gala dinner costs	365,264	16,122
Comedy night costs	-	9,573
Challenges and runs	17,645	17,225
Golf day costs	-	26,862
Other fundraising costs	26,549	29,292
Staff costs	435,723	434,087
Support costs	216,436	283,982
	1,061,617	817,143

8 Expenditure on charitable activities

	Counselling & support 2025 £	Grieftalk helpline 2025 £	Clinical services & support 2025 £	Total 2025 £
Direct costs				
Supervision and counselling	128,827	-	-	128,827
Various clinical costs	-	-	7,480	7,480
Clinical services and support	-	-	778,138	778,138
Grief relief kit costs	-	-	17,984	17,984
	128,827	-	803,602	932,429
Share of support and governance costs (see note 12)				
Support	129,863	-	281,363	411,226
Governance	11,220	-	24,310	35,530
	269,910	-	1,109,275	1,379,185
Analysis by fund				
Unrestricted funds - general	192,657	-	928,135	1,120,792
Restricted funds	77,253	-	181,140	258,393
	269,910	-	1,109,275	1,379,185

8 Expenditure on charitable activities (Continued)

Previous year:	Counselling & support	Grieftalk helpline	Training	Clinical services & support	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
Direct costs					
Charitable activities GESW	-	-	-	26,893	26,893
Supervision and counselling	290,901	-	-	-	290,901
Grieftalk helpline	-	18,502	-	-	18,502
Various training costs	-	-	21,875	-	21,875
Various clinical costs	-	-	-	5,083	5,083
Clinical services and support	-	-	-	799,508	799,508
Grief relief kit costs	-	-	-	27,361	27,361
	290,901	18,502	21,875	858,845	1,190,123
Share of support and governance costs (see note 12)					
Support	202,845	141,991	-	202,845	547,681
Governance	11,516	8,061	-	11,516	31,093
	505,262	168,554	21,875	1,073,206	1,768,897
Analysis by fund					
Unrestricted funds - general	409,698	168,554	21,875	890,561	1,490,688
Restricted funds	95,564	-	-	182,645	278,209
	505,262	168,554	21,875	1,073,206	1,768,897

9 Description of charitable activities

Counselling & support
Includes supervision and counselling costs

Grieftalk helpline
Includes helpline emails and webchat.

Training
Includes good grief training, in-house training and bespoke training costs

Clinical services & support
Includes clinical staff costs, clinical support costs grief relief kit costs, DBS and recruiting checks and research and evaluation costs

Includes costs of workshops, residential weekend, fun days, good grief groups, clinical materials, clinical counselling rooms and special clinical events

10 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	8,400	8,400
Depreciation of owned tangible fixed assets	28,245	30,112

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Staff costs	267,512	-	267,512	333,828	-	333,828
Depreciation	28,245	-	28,245	30,112	-	30,112
Premises expenses	62,700	-	62,700	88,971	-	88,971
Advertising	52,876	-	52,876	147,908	-	147,908
Telephone and internet	9,016	-	9,016	11,384	-	11,384
Computer and website	36,345	-	36,345	41,211	-	41,211
Sundry expenses	46,786	-	46,786	46,284	-	46,284
Legal and professional fees	80,962	-	80,962	113,804	-	113,804
Printing postage and stationery	24,712	-	24,712	7,354	-	7,354
Bank charges	18,508	-	18,508	10,807	-	10,807
Accountancy and audit fees	-	54,230	54,230	-	47,215	47,215
	627,662	54,230	681,892	831,663	47,215	878,878
Analysed between						
Fundraising	216,436	18,700	235,136	283,982	16,122	300,104
Charitable activities	411,226	35,530	446,756	547,681	31,093	578,774
	627,662	54,230	681,892	831,663	47,215	878,878

Governance costs includes payments to the auditors of £8,400 for audit fees.

Allocation basis
Support and governance costs are allocated to charitable activities and fundraising based on the number of employees engaged in each activity. This method is considered to provide a reasonable reflection of resource usage and is reviewed periodically to ensure its continued appropriateness.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Fundraising	11	14
Clinical and support	20	20
Grief talk	-	7
Total	31	41

Employment costs	2025 £	2024 £
Wages and salaries	1,321,214	1,425,539
Social security costs	118,498	153,801
Other pension costs	22,683	28,543
	1,462,395	1,607,883

Wages and salaries include a provision of £84,500 (2024: £nil) in respect of a settlement agreement with a former employee, comprising £65,000 compensation for loss of employment and £19,500 paid in lieu of notice under the employment contract.

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£70,001 to £80,000	2	1
£80,001 to £90,000	1	1

15 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 August 2024	813,930
Valuation changes	22,426
At 31 July 2025	836,356
Carrying amount	
At 31 July 2025	836,356
At 31 July 2024	813,930

16 Tangible fixed assets

	Land and buildings	Leasehold improvements	Fixtures, fittings & equipment	Computers	Total
	£	£	£	£	£
Cost					
At 1 August 2024	395,000	90,901	39,210	24,671	549,782
Additions	-	-	144	15,298	15,442
At 31 July 2025	395,000	90,901	39,354	39,969	565,224
Depreciation and impairment					
At 1 August 2024	89,096	90,901	23,421	11,026	214,444
Depreciation charged in the year	5,267	-	12,987	9,991	28,245
At 31 July 2025	94,363	90,901	36,408	21,017	242,689
Carrying amount					
At 31 July 2025	300,637	-	2,946	18,952	322,535
At 31 July 2024	305,904	-	15,789	13,645	335,338

Included in cost or valuation of freehold land and buildings is freehold land of £131,667 which is not depreciated.

17 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	127,904	76,981
Prepayments and accrued income	44,490	119,414
	172,394	196,395

18 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		40,352	36,672
Deferred income	19	2,533	242,547
Trade creditors		4,021	6,211
Other creditors		-	(2,675)
Accruals		109,577	25,421
		156,483	308,176

19 Deferred income

	2025 £	2024 £
Other deferred income	2,533	242,547

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	2,533	242,547
Movements in the year:		
Deferred income at 1 August 2024	242,547	19,210
Released from previous periods	(242,547)	(19,210)
Resources deferred in the year	2,533	242,547
Deferred income at 31 July 2025	2,533	242,547

Deferred income related to amounts received in advance for activities and events to be held next year.

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 July 2025:			
Tangible assets	322,535	-	322,535
Investments	836,356	-	836,356
Current assets/(liabilities)	1,007,456	61,451	1,068,907
	2,166,347	61,451	2,227,798

20 Analysis of net assets between funds (Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 July 2024:			
Tangible assets	335,338	-	335,338
Investments	813,930	-	813,930
Current assets/(liabilities)	317,568	164,936	482,504
	1,466,836	164,936	1,631,772

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2025 £
General funds	1,466,836	2,881,920	(2,182,409)	-	2,166,347

Previous year:	At 1 August 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2024 £
Transformational project	500,000	-	-	(500,000)	-
General funds	1,938,140	1,336,527	(2,307,831)	500,000	1,466,836
	2,438,140	1,336,527	(2,307,831)	-	1,466,836

In 2021, the charity created a designated fund for a transformational project to meet the growing demand for our bereavement advice and to manage the transition to a national service.

This has been reviewed by the charity and has been decided it is no longer required for its intended use. Consequently, the Trustees have approved the transfer of the full balance back to unrestricted funds to better support the charity's ongoing activities. The transfer has no impact on the total funds of the charity.

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds			Movement in funds		
	Balance at 1 August 2023	Incoming resources	Resources expended	Balance at 1 August 2024	Incoming resources	Resources expended	Balance at 31 July 2025
	£	£	£	£	£	£	£
Counselling and supervision	24,726	98,019	(95,564)	27,181	91,415	(77,253)	41,343
Other clinical activities	10,099	9,000	(19,099)	-	-	-	-
Clinical services	91,929	209,371	(163,545)	137,755	63,493	(181,140)	20,108
	126,754	316,390	(278,208)	164,936	154,908	(258,393)	61,451

23 Related party transactions

There were no disclosable related party transactions during the year.

24 Cash generated from/(absorbed by) operations

	2025	2024
	£	£
Surplus/(deficit) for the year	596,026	(933,122)
Adjustments for:		
Investment income recognised in statement of financial activities	(25,990)	(45,163)
Depreciation and impairment of tangible fixed assets	28,245	30,112
Movements in working capital:		
Decrease/(increase) in debtors	24,001	(105,920)
Increase/(decrease) in creditors	88,321	(43,747)
(Decrease)/increase in deferred income	(240,014)	223,337
Cash generated from/(absorbed by) operations	470,589	(874,503)

25 Analysis of changes in net funds

The charity had no material debt during the year.

GRIEF ENCOUNTER

England & Wales - Charity number 1175837

Accounts

Charity registration number 1175837 (England and Wales)

Company registration number 10324546

GRIEF ENCOUNTER

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

GRIEF ENCOUNTER

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Bloom (Chair) G Sacks A Hart P Firth N Deyong P Fine L Forsyth R Levy S Wiggins T Willat	 (Appointed 23 February 2024)
Charity number (England and Wales)	1175837	
Company number	10324546	
Registered office	Crystal House Daws Lane Mill Hill London NW7 4ST	
Auditor	Glazers 843 Finchley Road London NW11 8NA	

GRIEF ENCOUNTER

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GRIEF ENCOUNTER

TRUSTEES' REPORT (DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2024

The trustees present their report and financial statements for the financial year ended 31 July 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objects

The objects of the Charity are:

1. The promotion of good health by the provision of education and training into:

    (a) issues of grief and bereavement; and

    (b) support in relation to grief and bereavement,

    in each case, particularly for children and young people and their families.

2. Relief of people, particularly children and young people and their families, suffering from grief or bereavement, including relief by way of a helpline.

Achievements and performance

Year review

Over the past year, Grief Encounter has made significant strides in improving the efficiency and impact of its services. The organisation has successfully reduced waiting times for families seeking support, ensuring that those in need receive timely assistance. The implementation of bereavement care standards has further strengthened the triage process, allowing for more effective support allocation. A major milestone has been the complete elimination of backlog cases, ensuring that families requiring intervention are not delayed in receiving help.

In addition, the re-purposing of the Grieftalk Helpline into the successful transition to Grieftalk Bereavement Support Line has expanded access to immediate support, allowing individuals to receive guidance without undue delay. The organisation has also diversified its resources, broadening its funding streams and financial stability. Efforts to diversify the board and teams have resulted in enhanced representation across different backgrounds, skills, and experiences, fostering a more inclusive and dynamic leadership structure. Improved engagement with corporate partners has further strengthened relationships with key supporters, enhancing financial and operational sustainability.

To reinforce its leadership and management, Grief Encounter has established key strategic roles, including the Director of Income Generation and Growth, Head of Clinical, Head of Patronage, and Head of Partnerships. The development of a Fundraising Advisory Board has further strengthened oversight and strategic planning in financial sustainability. Cost-saving measures, including marketing optimisation and office consolidation, have contributed to a reduction in operational costs. The organisation has also implemented a "Shrink to Grow" strategy, which has reduced reliance on external contractors while increasing in-house therapist capacity, leading to a greater number of therapeutic sessions delivered per staff member.

Performance in numbers:

1158 Children, Young People and Families Supported
4007 Sessions
668 Relief kits sent out

Enhancing support for children and grieving families

Grief Encounter has remained committed to supporting children and grieving families. Just under two percent of all enquiries resulted in referrals for assessment and further assistance, while the majority of enquiries were signposted to other appropriate support services. Coordination with multiple helplines across the UK, including hospices and sector partners, has ensured comprehensive coverage and accessibility. Additionally, resource management strategies have been refined in anticipation of rising living costs and inflation, ensuring that services remain sustainable and effective in a changing economic landscape.

Fundraising and events

During the financial year, a significant focus was placed on the patronage campaign and the preparation for the flagship Gala Dinner event. The primary objectives included cost reduction, increasing participant numbers, expanding the supporter base, and maximising impact from the silent auction. While the event itself falls within the following financial year, key achievements in 2023/24 included securing full sponsorship of event costs, curating a high-value and high-quality set of auction prizes, and engaging both long-standing donors and new supporters. Collaboration with an alumni committee, corporate volunteers, and family participants played a crucial role in event planning and execution. Over seventy-five volunteers contributed to the event's success, and the involvement of the in-house team resulted in lower costs and the highest financial return in the history of Grief Encounter.

Financial review

For the year ended 31 July 2024, the charity received total income of £1,652,918 (2023: £3,032,983) The total expenditure incurred amounted to £2,586,040 (2023: £2,890,311) resulting in a deficit of expenditure over income for the period of £933,122 (2023 surplus: £142,672).

Reserves policy

The charity has had a commitment to provide services for bereaved families for an average of two years, but experience and good practice shows that support averages one year. To ensure that sufficient funds are available to carry out our charitable activities, the necessary level of reserves for the 2024/25 Financial year is set at £1.4m and this is the same as in the year 2023/24. The trustees intend to review the reserves policy in the current financial year and will report on this review in next year's financial statements.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. including but not restricted to continual monitoring of fundraising efforts and adjustment, if necessary, to planned service delivery as a result.

Structure, governance and management

The charity is controlled by its governing document, the Articles of Association (July 2021), and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

Grief Encounter has reinforced its governance framework through the appointment of new trustees and governance roles, ensuring stronger board oversight and strategic direction. A governance audit was conducted, leading to a more streamlined and cohesive committee and board structure. Board diversification efforts have resulted in enhanced representation across protected characteristics, including gender, ethnicity, and religion, further strengthening the organisation's commitment to inclusivity and equity.

The trustees, who are also the directors for the purpose of company law, and who served during the year and/or up to the date of signature of the financial statements were:

A Bloom (Chair)	
G Sacks	
A Hart	
M Peen	(Resigned 19 November 2024)
P Firth	
N Deyong	
P Fine	
L Forsyth	
R Levy	
S Wiggins	
H Gittelmon	(Resigned 27 April 2024)
T Willat	(Appointed 23 February 2024)

Recruitment and workforce

The organisation faced challenges in recruitment and retention, prompting a comprehensive review of salaries and benefits. This review resulted in significant improvements, attracting highly qualified staff, and enhancing workforce stability.

Future plans

Grief Encounter remains committed to expanding its support for children, young people, and families, ensuring the effective deployment of resources to enhance service reach. The development of patronage campaigns and corporate partnerships will remain a priority, fostering long-term engagement and financial sustainability. Diversification of income streams is a key focus, aiming to reduce reliance on one-off events and ensure stable, recurring funding.

Early intervention initiatives will be strengthened to provide grieving children with timely support, fostering healthy emotional development and mitigating against the risk of prolonged grief disorder. Specialist support services will be further developed to provide targeted assistance to the most vulnerable families. Additionally, the organisation plans to maximise volunteer engagement to support service expansion and strengthen collaborative partnerships with sector organisations, to improve capacity and ensure that our beneficiaries receive the right help from the most appropriate provider.

Through our membership of the Child Bereavement Network we will be continuing to work with partners to influence national policy to improve provisions for bereaved children and young people.

A review of capital investment will be undertaken to assess the most effective use of resources in response to demand. Furthermore, leveraging technology to enhance digital support services will be a key priority, ensuring timely and efficient assistance for grieving individuals and families.

Auditors

Glazers Chartered Accountants were appointed as auditors to the charity for the financial year and a resolution proposing that they be re-appointed was passed by the members on 5 December 2024.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the board of trustees.

Alan Bloom

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A Bloom (Chair)

Trustee

Dated: Apr 4, 2025

GRIEF ENCOUNTER

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2024

The trustees, who are also the directors of Grief Encounter for the purpose of company law, 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).

Company Law 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, including the income and expenditure, of the charitable company for that year.

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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- 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 adequate 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 Companies Act 2006. 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.

Company law 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, including the income and expenditure, of the charitable company for that year.

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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate 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 Companies Act 2006. 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.

GRIEF ENCOUNTER

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF GRIEF ENCOUNTER

Opinion

We have audited the financial statements of Grief Encounter (the 'charity') for the year ended 31 July 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding on the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The law and regulations we considered in this context the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statements items.

Based on this understanding we designed our audit procedures to identify any non-compliance with law and regulations, reviewing meeting minutes of those charged with governance, testing manual journals, reviewing the financial statements disclosures and testing to supporting documentation, performing analytical procedures and enquiring of management to provide reasonable assurance that the financial statements were free from fraud and error.

Owing to the inherent limitations of an audit, there is a risk that we will not detect all irregularities including those leading to a material misstatement in the financial statements or non-compliance with the regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF GRIEF ENCOUNTER

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Philippe Herszaft ACA (Senior Statutory Auditor)
For and on behalf of Glazers, Statutory Auditor
Chartered Accountants
843 Finchley Road
London
NW11 8NA
Date: 4 April 2025

GRIEF ENCOUNTER

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2024

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income from:						
Donations and legacies - Including GESW	3	925,740	-	316,391	1,242,131	1,170,975
Charitable activities	4	13,291	-	-	13,291	1,391
Other trading activities	5	352,333	-	-	352,333	1,819,982
Investments	6	45,163	-	-	45,163	40,635
Total income		1,336,527	-	316,391	1,652,918	3,032,983
Expenditure on:						
Raising funds	7	817,143	-	-	817,143	738,217
Charitable activities	8	1,490,688	-	278,209	1,768,897	2,152,094
Total resources expended		2,307,831	-	278,209	2,586,040	2,890,311
Net (outgoing)/incoming resources before transfers		(971,304)	-	38,182	(933,122)	142,672
Gross transfers between funds		500,000	(500,000)	-	-	-
Net (expenditure)/income for the period/						
Net movement in funds		(471,304)	(500,000)	38,182	(933,122)	142,672
Fund balances at 1 August 2023		1,938,140	500,000	126,754	2,564,894	2,422,222
Fund balances at 31 July 2024		1,466,836	-	164,936	1,631,772	2,564,894

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

GRIEF ENCOUNTER

BALANCE SHEET

AS AT 31 JULY 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**16**		335,338		348,420
Investments	**15**		813,930		1,027,489
			1,149,268		1,375,909
Current assets					
Debtors	**17**	196,395		90,474	
Cash at bank and in hand		594,285		1,227,097	
		790,680		1,317,571	
Creditors: amounts falling due within one year	**18**	(308,176)		(128,586)	
Net current assets			482,504		1,188,985
Total assets less current liabilities			1,631,772		2,564,894
The funds of the charity					
Restricted income funds	**22**		164,936		126,754
Unrestricted funds - general	**21**		1,466,836		1,938,140
Unrestricted funds - designated funds			-		500,000
			1,631,772		2,564,894

The financial statements were approved by the trustees on Apr 4, 2025

Alan Bloom

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A Bloom (Chair)
Trustee

Company registration number 10324546 (England and Wales)

GRIEF ENCOUNTER

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JULY 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash absorbed by operations	**24**		(874,503)		(36,370)
Investing activities					
Purchase of tangible fixed assets		(17,031)		(15,588)	
Purchase of investments		-		(1,001,617)	
Proceeds from disposal of investments		245,878		-	
Investment income received		12,844		14,763	
Net cash generated from/(used in) investing activities			241,691		(1,002,442)
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(632,812)		(1,038,812)
Cash and cash equivalents at beginning of year			1,227,097		2,265,909
Cash and cash equivalents at end of year			594,285		1,227,097

1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Charity information

Grief Encounter is a private company limited by guarantee incorporated in England and Wales. The registered office is Crystal House, Daws Lane, Mill Hill, London, NW7 4ST.

2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

2.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

2 Accounting policies **(Continued)**

2.5 Resources expended

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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent and depreciation charges are allocated on the portion of the asset's use.

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.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

All expenditure is inclusive of irrecoverable VAT.

2.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% Straight line
Leasehold improvements	Over the term of lease
Fixtures, fittings & equipment	33% Reducing balance
Computers	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

2.7 Fixed asset Investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

2.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

2 Accounting policies **(Continued)**

2.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	715,240	-	715,240	473,804	122,293	596,097
Grants	210,500	316,391	526,891	395,539	179,339	574,878
	925,740	316,391	1,242,131	869,343	301,632	1,170,975
Donations and gifts						
Corporate giving	246,669	-	246,669	213,950	55,000	268,950
Other Donations and gift aid	420,661	-	420,661	238,009	52,474	290,483
Donations and gifts - GESW	47,910	-	47,910	21,845	14,819	36,664
	715,240	-	715,240	473,804	122,293	596,097

4 Income from charitable activities

	Books and relief kit sale 2024 £	Books and relief kit sale 2023 £
Books and relief kit sale	166	1,391
Grief training	13,125	-
	13,291	1,391
Analysis by fund		
Unrestricted funds - general	13,291	1,391

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gala dinner	-	1,420,765
Charity runs and other sporting challenges	183,390	195,894
Golf days	66,128	111,563
Forget-me-not	-	26,485
Other fundrasing activities - GESW	41,029	65,275
Comedy nights	61,786	-
Other trading activities	352,333	1,819,982

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Bank interest	8,573	12,626
Financial asset income	36,590	28,009
	45,163	40,635

7 Raising funds

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Gala dinner costs	16,122	331,486
Comedy night costs	9,573	-
Challenges and runs	17,225	10,111
Golf day costs	26,862	27,773
Other fundraising costs - GESW	1,045	48,370
Other fundraising costs - GE	28,247	13,614
Staff costs	434,087	306,863
Support costs	283,982	-
	817,143	738,217

8 Expenditure on charitable activities

	Counselling & support	Grieftalk helpline	Training	Clinical services & support	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
Direct costs					
Charitable activities GESW	-	-	-	26,893	26,893
Supervision and counselling	290,901	-	-	-	290,901
Grieftalk helpline	-	18,502	-	-	18,502
Various training costs	-	-	21,875	-	21,875
Various clinical costs	-	-	-	5,083	5,083
Clinical services and support	-	-	-	799,508	799,508
Grief relief kit costs	-	-	-	27,361	27,361
	290,901	18,502	21,875	858,845	1,190,123
Share of support and governance costs (see note 12)					
Support	202,845	141,991	-	202,845	547,681
Governance	11,516	8,061	-	11,516	31,093
	505,262	168,554	21,875	1,073,206	1,768,897
Analysis by fund					
Unrestricted funds - general	409,698	168,554	21,875	890,561	1,490,688
Restricted funds	95,564	-	-	182,645	278,209
	505,262	168,554	21,875	1,073,206	1,768,897

8 Expenditure on charitable activities **(Continued)**

Previous year:	Counselling & support	Grieftalk helpline	Training	Clinical services & support	Total
	2023	2023	2023	2023	2023
	£	£	£	£	£
Direct costs					
Charitable activities GESW	75,286	-	300	102,640	178,226
Supervision and counselling	355,730	-	-	-	355,730
Grieftalk helpline	-	156,257	-	-	156,257
Various training costs	-	-	24,876	-	24,876
Various clinical costs	-	-	-	60,506	60,506
Clinical services and support	-	-	-	616,153	616,153
Grief relief kit costs	-	-	-	63,655	63,655
	431,015	156,257	25,176	842,954	1,455,402
Share of support and governance costs (see note 12)					
Support	209,698	149,785	29,956	209,698	599,137
Governance	34,144	24,389	4,878	34,144	97,555
	674,857	330,431	60,010	1,086,796	2,152,094
Analysis by fund					
Unrestricted funds - general	594,417	237,472	60,010	985,324	1,877,223
Restricted funds	80,440	92,959	-	101,472	274,871
	674,857	330,431	60,010	1,086,796	2,152,094

9 Description of charitable activities

Counselling & support
Includes supervision and counselling costs

Grieftalk helpline
Includes helpline emails and webchat.

Training
Includes good grief training, in-house training and bespoke training costs

Clinical services & support
Includes clinical staff costs, clinical support costs grief relief kit costs, DBS and recruiting checks and research and evaluation costs

Includes costs of workshops, residential weekend, fun days, good grief groups, clinical materials, clinical counselling rooms and special clinical events

10	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	8,400	8,400
	Depreciation of owned tangible fixed assets	30,112	28,363

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	333,828	-	333,828	217,786	-	217,786
Depreciation	30,112	-	30,112	28,363	-	28,363
Premises expenses	88,971	-	88,971	69,549	-	69,549
Advertising	147,908	-	147,908	187,135	-	187,135
Telephone and internet	11,384	-	11,384	6,619	-	6,619
Computer and website	41,211	-	41,211	19,654	-	19,654
Sundry expenses	46,284	-	46,284	10,760	-	10,760
Legal and professional fees	113,804	-	113,804	16,968	-	16,968
Printing postage and stationery	7,354	-	7,354	7,233	-	7,233
Bank charges	10,807	-	10,807	18,825	-	18,825
Support costs GESW	-	-	-	16,245	-	16,245
Accountancy and audit fees	-	47,215	47,215	-	97,555	97,555
	831,663	47,215	878,878	599,137	97,555	696,692
Analysed between						
Fundraising	283,982	16,122	300,104	-	-	-
Charitable activities	547,681	31,093	578,774	599,137	97,555	696,692
	831,663	47,215	878,878	599,137	97,555	696,692

Staff costs includes an ex-gratia sum by way of compensation for loss of employment in the sum of £nil (2023: £80,567) for a former employee.

Governance costs includes payments to the auditors of £8,400 for audit fees.

Allocation basis
Support and governance costs are allocated to charitable activities and fundraising based on the number of employees engaged in each activity. This method is considered to provide a reasonable reflection of resource usage and is reviewed periodically to ensure its continued appropriateness.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Fundraising	14	13
Clinical and support	20	19
Grief talk	7	7
Total	41	39

Employment costs	2024 £	2023 £
Wages and salaries	1,425,539	1,295,171
Social security costs	153,801	135,740
Other pension costs	28,543	22,444
	1,607,883	1,453,355

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£70,001 to £80,000	1	1
£80,001 to £90,000	1	1
£100,001 to £110,000	-	1
£110,001 to £120,000	-	1

15 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 August 2023	1,027,489
Valuation changes	32,319
Disposals	(245,878)
At 31 July 2024	813,930
Carrying amount	
At 31 July 2024	813,930
At 31 July 2023	1,027,489

16 Tangible fixed assets

	Land and buildings	Leasehold improvements	Fixtures, fittings & equipment	Computers	Total
	£	£	£	£	£
Cost					
At 1 August 2023	395,000	90,901	25,336	21,514	532,751
Additions	-	-	13,874	3,157	17,031
At 31 July 2024	395,000	90,901	39,210	24,671	549,782
Depreciation and impairment					
At 1 August 2023	83,829	72,720	21,516	6,267	184,332
Depreciation charged in the year	5,267	18,181	1,905	4,759	30,112
At 31 July 2024	89,096	90,901	23,421	11,026	214,444
Carrying amount					
At 31 July 2024	305,904	-	15,789	13,645	335,338
At 31 July 2023	311,171	18,181	3,821	15,247	348,420

Included in cost or valuation of freehold land and buildings is freehold land of £131,667 which is not depreciated.

17 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	76,981	31,330
Other debtors	-	6,372
Prepayments and accrued income	119,414	52,772
	196,395	90,474

18 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Other taxation and social security		36,672	33,056
Deferred income	19	242,547	19,210
Trade creditors		6,211	21,611
Other creditors		(2,675)	491
Accruals		25,421	54,218
		308,176	128,586

19 Deferred income

	2024	2023
	£	£
Other deferred income	242,547	19,210

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	242,547	19,210
Movements in the year:		
Deferred income at 1 August 2023	19,210	202,755
Released from previous periods	(19,210)	(202,755)
Resources deferred in the year	242,547	19,210
Deferred income at 31 July 2024	242,547	19,210

Deferred income related to amounts received in advance for activities and events to be held next year.

20 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds designated funds	Restricted funds	Total
	2024	2024	2024	2024
	£	£	£	£
At 31 July 2024:				
Tangible assets	335,338	-	-	335,338
Investments	813,930	-	-	813,930
Current assets/(liabilities)	317,568	-	164,936	482,504
	1,466,836	-	164,936	1,631,772

20 Analysis of net assets between funds **(Continued)**

	Unrestricted funds general 2023 £	Unrestricted funds designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 July 2023:				
Tangible assets	348,420	-	-	348,420
Investments	1,027,489	-	-	1,027,489
Current assets/(liabilities)	562,231	500,000	126,754	1,188,985
	1,938,140	500,000	126,754	2,564,894

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2024 £
Transformational project	500,000	-	-	(500,000)	-
General funds	1,938,140	1,336,527	(2,307,831)	500,000	1,466,836
	2,438,140	1,336,527	(2,307,831)	-	1,466,836

Previous year:	At 1 August 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2023 £
Transformational project	500,000	-	-	-	500,000
General funds	1,822,229	2,731,351	(2,615,440)	-	1,938,140
	2,322,229	2,731,351	(2,615,440)	-	2,438,140

In 2021, the charity created a designated fund for a transformational project to meet the growing demand for our bereavement advice and to manage the transition to a national service.

This has been reviewed by the charity and has been decided it is no longer required for its intended use. Consequently, the Trustees have approved the transfer of the full balance back to unrestricted funds to better support the charity's ongoing activities. The transfer has no impact on the total funds of the charity.

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 August 2022	Movement in funds: Incoming resources	Movement in funds: Resources expended	Balance at 1 August 2023	Movement in funds: Incoming resources	Movement in funds: Resources expended	Balance at 31 July 2024
	£	£	£	£	£	£	£
Counselling and supervision	3,955	101,211	(80,440)	24,726	98,019	(95,564)	27,181
Grieftalk helpline	37,959	55,000	(92,959)	-	-	-	-
Other clinical activities	58,079	17,344	(65,324)	10,099	9,000	(19,099)	-
Clinical services	-	128,077	(36,148)	91,929	209,371	(163,545)	137,755
	99,993	301,632	(274,871)	126,754	316,390	(278,208)	164,936

23 Related party transactions

There were no disclosable related party transactions during the year.

24 Cash absorbed by operations

	2024	2023
	£	£
(Deficit)/surplus for the year	(933,122)	142,672
Adjustments for:		
Investment income recognised in statement of financial activities	(45,163)	(40,635)
Depreciation and impairment of tangible fixed assets	30,112	28,363
Movements in working capital:		
(Increase) in debtors	(105,920)	(7,114)
(Decrease)/increase in creditors	(43,747)	23,889
Increase/(decrease) in deferred income	223,337	(183,545)
Cash absorbed by operations	(874,503)	(36,370)

25 Analysis of changes in net funds

The charity had no material debt during the year.

GRIEF ENCOUNTER

England & Wales - Charity number 1175837

Accounts

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Charity registration number 1175837

Company registration number 10324546 (England and Wales)

GRIEF ENCOUNTER

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

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GRIEF ENCOUNTER

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Bloom (Chair)	
	G Sacks	
	A Hart	
	M Peen	
	P Firth	
	N Deyong	(Appointed 31 March 2023)
	P Fine	(Appointed 24 July 2023)
	L Forsyth	(Appointed 10 July 2023)
	R Levy	(Appointed 19 July 2023)
	S Wiggins	(Appointed 13 July 2023)
	H Gittelmon	
Charity number	1175837	
Company number	10324546	
Registered office	33-35 Daws Lane Mill Hill London NW7 4SD	
Auditor	Glazers 843 Finchley Road London NW11 8NA	

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GRIEF ENCOUNTER

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GRIEF ENCOUNTER

TRUSTEES' REPORT (DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2023

The trustees present their report and financial statements for the financial year ended 31 July 2023.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objects

The objects of the Charity are:

1. The promotion of good health by the provision of education and training into:

    (a) issues of grief and bereavement; and

    (b) support in relation to grief and bereavement,

    in each case, particularly for children and young people and their families.

2. Relief of people, particularly children and young people and their families, suffering from grief or bereavement, including relief by way of a helpline.

Achievements and performance

Review of activities

Looking back on the last year, we are very proud of the team's efforts in providing care and support to a considerable number of children, young people and their families at the toughest times of their lives. However, we are conscious that the demand for our services is insatiable.

We are constantly reviewing our resources and capabilities to maximise the number of children, young people and families that we can support in relation to the increased demand for our services following major events of the past few years including the pandemic and cost of living crisis.

We continue to see an increase in calls to our free national helpline, GriefTalk as well as increases in referrals of children for support from our specialist face-to-face and online therapeutic services for clinical intervention.

Demand continued to rise post COVID alongside the national increase in children and young people's failing mental health and well-being. This year, we have re-focused capacity into our Bereavement Support Team so that we can provide a strong early intervention in the grieving process, guidance, resources and practical advice with the development of our specialist Sleep Contractors as a prime example. These specialists are able to provide practical help to families struggling post bereavement with huge changes to lifestyle and routines.

This has helped to ensure that those children with complex grief are swiftly identified and are able to access the specialist tailored support that is required. Making these changes has helped us manage demand and noticeably improve waiting times for help and support enabling more children and families to receive the individual support designed to meet their unique circumstances and needs.

The economic climate has put increased pressure on the charity in relation to fundraising, with donors being called to support so many UK and international causes ranging from the cost of living crisis to the increasingly tense geopolitical situation. We had a good year fundraising in the year to July 2023, but the situation has become increasingly tough since the year end and our fundraising team is having to work harder than ever to receive the resources to provide our critical services.

We anticipate that in the next financial year to July 2024, it may well be even harder to raise funds and there will be inflationary pressures across all of our cost base. The Trustees and the staff of the charity will use all of our energy to ensure that we continue to support the absolute maximum number of children, young people and families. By increasing our fundraising efforts, employing the highest degree of efficiency and effectiveness, we will make this possible.

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GRIEF ENCOUNTER

TRUSTEES' REPORT (DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

Financial review

For the ended year 31 July 2023, the charity received total income of £3,032,983 (2022: £1,625,848). The total expenditure incurred amounted to £2,890,311 (2022: £1,712,839) resulting in a surplus of expenditure over income for the period of £142,672 (2022: deficit of £86,991).

Reserves policy

The charity has a commitment to provide services for bereaved families for an average of two years, but experience shows that support averages one year. To ensure that sufficient funds are available to carry out our charitable activities, the necessary level of reserves for the 2023/24 Financial year is set at £1.4m and this is the same as in the year 2022/23. The trustees intend to review the reserves policy in the current financial year and will report on this review in next year's financial statements.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. including but not restricted to continual monitoring of fundraising efforts and adjustment, if necessary, to planned service delivery as a result.

Structure, governance and management

The charity is controlled by its governing document, the Articles of Association (July 2021), and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

The trustees will continue to maintain governance standards in order to improve transparency and accountability. The main focus during the past financial year has been on finances, compliance with applicable laws, safeguarding, governance and significant changes to the executive management team.

During the year, Suzy Turner Jones was appointed as CEO and Parminder Sahota was appointed as Clinical Director.

The trustees, who are also the directors for the purpose of company law, and who served during the year and/or up to the date of signature of the financial statements were:

A Bloom (Chair)	
B Myers	(Resigned 6 September 2022)
A Beare	(Resigned 16 January 2023)
B Lane	(Resigned 27 March 2023)
G Sacks	
A Hart	
M Peen	
P Firth	
N Deyong	(Appointed 31 March 2023)
P Fine	(Appointed 24 July 2023)
L Forsyth	(Appointed 10 July 2023)
R Levy	(Appointed 19 July 2023)
S Wiggins	(Appointed 13 July 2023)
H Gittelmon	

Method of recruitment and appointment of trustees

The management of the charity is the responsibility of the trustees who are appointed by resolution of the existing trustee body. We have added several new trustees to the Board during the year , increasing diversity and the range of skills available to the charity.

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GRIEF ENCOUNTER

TRUSTEES' REPORT (DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

Plan for the future

Our future plans are to focus on ensuring that we maximise resources and capacity so that more children and young people receive direct help and support, and at times when its needed most. We will do this by making sure that we engage with families at the point of contact, provide early help, information and advice so that families develop routines post bereavement that are enabling, healing and avoid the need for more intensive specialist help. This will also include however, making sure that we work well with communities and partners so that we can ensure children and families receive the right help from the most appropriate support services, regardless of where they go to ask for help. We also intend to make sure that we continue to grow and develop our staffing resources so that children and families have access to a range of specialist support that is differentiated towards the needs of children at different stages of grief.

In order to achieve this we will target our resources to ensure that we maximise opportunities for income generation and growth. We look forward to our Gala Dinner 2024, to celebrate 20 years of making a difference to the lives of bereaved children and young people and ensure that that we continue to receive significant funding from our long standing supporters. We also recognise however the need to expand and diversify our donor base by ensuring that we have a range of ways to engage with and support the charity. We will grow engagement with a range of relevant corporate partners, diversify our range of events and activities to attract new supporters and implement a new campaign aimed at raising support and awareness of the hidden harms to vulnerable children who may be disproportionately affected by the death of someone close in childhood and whose needs are not met.

Auditors

Glazers Chartered Accountants were appointed as auditors to the charity for the financial year and a resolution proposing that they be re-appointed was passed by the members on 23 February 2024.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the board of trustees.

DocuSigned by:
Alan Bloom
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A Bloom (Chair)
Trustee
Dated: 3/22/2024

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GRIEF ENCOUNTER

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2023

The trustees, who are also the directors of Grief Encounter for the purpose of company law, 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).

Company Law 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, including the income and expenditure, of the charitable company for that year.

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; and

- 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 adequate 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 Companies Act 2006. 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.

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GRIEF ENCOUNTER

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF GRIEF ENCOUNTER

Opinion

We have audited the financial statements of Grief Encounter (the 'charity') for the year ended 31 July 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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GRIEF ENCOUNTER

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF GRIEF ENCOUNTER

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding on the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The law and regulations we considered in this context the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statements items.

Based on this understanding we designed our audit procedures to identify any non-compliance with law and regulations, reviewing meeting minutes of those charged with governance, testing manual journals, reviewing the financial statements disclosures and testing to supporting documentation, performing analytical procedures and enquiring of management to provide reasonable assurance that the financial statements were free from fraud and error.

Owing to the inherent limitations of an audit, there is a risk that we will not detect all irregularities including those leading to a material misstatement in the financial statements or non-compliance with the regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF GRIEF ENCOUNTER

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Philippe Herszaft ACA (Senior Statutory Auditor)
for and on behalf of Glazers

22 MARCH 2024.

Chartered Accountants
Statutory Auditor

843 Finchley Road
London
NW11 8NA

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GRIEF ENCOUNTER

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2023

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income from:						
Donations and legacies - Including GESW	3	869,343	-	301,632	1,170,975	1,168,269
Charitable activities	4	1,391	-	-	1,391	3,642
Other trading activities	5	1,819,982	-	-	1,819,982	450,561
Investments	6	40,635	-	-	40,635	3,376
Total income		2,731,351	-	301,632	3,032,983	1,625,848
Expenditure on:						
Raising funds	7	738,217	-	-	738,217	402,000
Charitable activities	8	1,877,223	-	274,871	2,152,094	1,310,839
Total resources expended		2,615,440	-	274,871	2,890,311	1,712,839
Net income/(expenditure) for the period/ Net movement in funds		115,911	-	26,761	142,672	(86,991)
Fund balances at 1 August 2022		1,822,229	500,000	99,993	2,422,222	2,509,213
Fund balances at 31 July 2023		1,938,140	500,000	126,754	2,564,894	2,422,222

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

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GRIEF ENCOUNTER

BALANCE SHEET

AS AT 31 JULY 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	14		348,420		361,195
Investments	15		1,027,489		-
			1,375,909		361,195
Current assets					
Debtors	16	90,474		83,360	
Cash at bank and in hand		1,227,097		2,265,909	
		1,317,571		2,349,269	
Creditors: amounts falling due within one year	17	(128,586)		(288,242)	
Net current assets			1,188,985		2,061,027
Total assets less current liabilities			2,564,894		2,422,222
Income funds					
Restricted funds	22		126,754		99,993
Unrestricted funds					
Designated funds:					
Other designated funds	20	500,000		500,000	
		500,000		500,000	
General unrestricted funds		1,938,140		1,822,229	
			2,438,140		2,322,229
			2,564,894		2,422,222

The financial statements were approved by the Trustees on 3/22/2024

DocuSigned by:
Alan Bloom
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A Bloom (Chair)
Trustee

Company registration number 10324546

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GRIEF ENCOUNTER

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JULY 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	24		(36,370)		114,052
Investing activities					
Purchase of tangible fixed assets		(15,588)		(5,259)	
Purchase of investments		(1,001,617)		-	
Investment income received		14,763		3,376	
Net cash used in investing activities			(1,002,442)		(1,883)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(1,038,812)		112,169
Cash and cash equivalents at beginning of year			2,265,909		2,153,740
Cash and cash equivalents at end of year			1,227,097		2,265,909

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1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Charity information

Grief Encounter is a private company limited by guarantee incorporated in England and Wales. The registered office is 33-35 Daws Lane, Mill Hill, London, NW7 4SD.

2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

2.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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2 Accounting policies **(Continued)**

2.5 Resources expended

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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent and depreciation charges are allocated on the portion of the asset's use.

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.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

All expenditure is inclusive of irrecoverable VAT.

2.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% Straight line
Leasehold improvements	Over the term of lease
Fixtures, fittings & equipment	33% Reducing balance
Computers	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

2.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

2.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

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2 Accounting policies **(Continued)**

2.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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3 Donations and legacies - Including GESW

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	473,804	122,293	596,097	702,081	130,257	832,338
Grants	395,539	179,339	574,878	123,946	211,985	335,931
	869,343	301,632	1,170,975	826,027	342,242	1,168,269
Donations and gifts						
Corporate giving	213,950	55,000	268,950	214,851	50,000	264,851
Other Donations and gift aid	238,009	52,474	290,483	402,824	73,757	476,581
Donations gifts and grants - GESW	21,845	14,819	36,664	84,406	6,500	90,906
	473,804	122,293	596,097	702,081	130,257	832,338

Grants includes £nil (2022: £2,480) government grants for Coronavirus Job Retention Scheme.

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4 Charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Books and relief kit sale	1,391	1,985
Grief training	-	1,657
	1,391	3,642

5 Other trading activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Gala dinner	1,420,765	-
Charity runs and other sporting challenges	195,894	262,313
Golf days	111,563	102,160
Forget-me-not	26,485	40,172
Other fundraising activities - GESW	65,275	45,916
Other trading activities	1,819,982	450,561

6 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Bank interest	12,626	3,376
Financial asset income	28,009	-
	40,635	3,376

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7 Raising funds

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Fundraising and publicity		
Gala dinner costs	331,486	-
Challenges and runs	10,111	10,286
Golf day costs	27,773	22,607
Other fundraising costs - GESW	48,370	36,518
Other fundraising costs - GE	13,614	60,198
Staff costs	306,863	272,391
	738,217	402,000

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8 Charitable activities

	Counselling & support	Grieftalk helpline	Training	Clinical services & support	Total 2023	Total 2022
	£	£	£	£	£	£
Charitable activities GESW	75,286	-	300	102,640	178,226	98,843
Supervision and counselling	355,730	-	-	-	355,730	223,325
Grieftalk helpline	-	156,257	-	-	156,257	143,401
Various training costs	-	-	24,876	-	24,876	13,801
Various clinical costs	-	-	-	60,506	60,506	29,138
Clinical services and support	-	-	-	616,153	616,153	419,012
Grief relief kit costs	-	-	-	63,655	63,655	43,540
Marketing/Website & PR/ COMMS	-	-	-	-	-	40,014
	431,015	156,257	25,176	842,954	1,455,402	1,011,074
Share of support costs (see note 11)	209,698	149,785	29,956	209,698	599,137	263,490
Share of governance costs (see note 11)	34,144	24,389	4,878	34,144	97,555	36,275
	674,857	330,431	60,010	1,086,796	2,152,094	1,310,839
Analysis by fund						
Unrestricted funds - general	594,417	237,472	60,010	985,324	1,877,223	781,612
Restricted funds	80,440	92,959	-	101,472	274,871	529,227
	674,857	330,431	60,010	1,086,796	2,152,094	1,310,839
For the year ended 31 July 2022						
Unrestricted funds - general	104,917	74,942	29,120	572,633		781,612
Restricted funds	260,751	143,401	-	125,075		529,227
	365,668	218,343	29,120	697,708		1,310,839

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9 Description of charitable activities

Counselling & support
Includes supervision and counselling costs

Grieftalk helpline
Includes helpline emails and webchat.

Training
Includes good grief training, in-house training and bespoke training costs

Clinical services & support
Includes clinical staff costs, clinical support costs grief relief kit costs, DBS and recruiting checks and research and evaluation costs

Includes costs of workshops, residential weekend, fun days, good grief groups, clinical materials, clinical counselling rooms and special clinical events

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

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GRIEF ENCOUNTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

11 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022	Basis of allocation
	£	£	£	£	£	£	
Staff costs	217,786	-	217,786	-	-	-	activity costs %
Depreciation	28,363	-	28,363	26,571	-	26,571	activity costs %
Premises expenses	69,549	-	69,549	68,932	-	68,932	activity costs %
Advertising	187,135	-	187,135	99,323	-	99,323	activity costs %
Telephone and internet	6,619	-	6,619	4,465	-	4,465	activity costs %
Computer and website	19,654	-	19,654	24,580	-	24,580	activity costs %
Sundry expenses	10,760	-	10,760	8,666	-	8,666	activity costs %
Legal and professional fees	16,968	-	16,968	9,242	-	9,242	activity costs %
Printing postage and stationery	7,233	-	7,233	5,726	-	5,726	activity costs %
Bank charges	18,825	-	18,825	3,043	-	3,043	activity costs %
Support costs GESW	16,245	-	16,245	12,942	-	12,942	activity costs %
Accountancy and audit fees	-	97,555	97,555	-	36,275	36,275	Governance
	599,137	97,555	696,692	263,490	36,275	299,765	
Analysed between							
Charitable activities	599,137	97,555	696,692	263,490	36,275	299,765	

Staff costs includes an ex-gratia sum by way of compensation for loss of employment in the sum of £80,567 for a former employee.

Governance costs includes payments to the auditors of £7,200 for audit fees.

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12 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Fundraising	13	10
Clinical and support	19	13
Grief talk	7	5
Total	39	28

Employment costs	2023 £	2022 £
Wages and salaries	1,295,171	793,810
Social security costs	135,740	75,987
Other pension costs	22,444	15,473
	1,453,355	885,270

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
£60,000 to £70,000	-	1
£70,001 to £80,000	1	-
£80,001 to £90,000	1	-
£90,001 to £100,000	-	1
£110,001 to £120,000	1	-

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

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14 Tangible fixed assets

	Land and buildings	Leasehold improvements	Fixtures, fittings & equipment	Computers	Total
	£	£	£	£	£
Cost					
At 1 August 2022	395,000	90,901	24,589	6,674	517,164
Additions	-	-	748	14,840	15,588
At 31 July 2023	395,000	90,901	25,337	21,514	532,752
Depreciation and impairment					
At 1 August 2022	78,562	54,540	19,888	2,979	155,969
Depreciation charged in the year	5,267	18,180	1,628	3,288	28,363
At 31 July 2023	83,829	72,720	21,516	6,267	184,332
Carrying amount					
At 31 July 2023	311,171	18,181	3,821	15,247	348,420
At 31 July 2022	316,438	36,361	4,701	3,695	361,195

Included in cost or valuation of freehold land and buildings is freehold land of £131,667 which is not depreciated.

15 Fixed asset investments

	Unlisted investments
	£
Cost or valuation	
At 1 August 2022	-
Additions	1,027,489
At 31 July 2023	1,027,489
Carrying amount	
At 31 July 2023	1,027,489
At 31 July 2022	-

On 26th October 2022, the Charity purchased government bonds with a nominal value of £1,139,000 and a coupon rate of 0.375%. These bonds mature on 22nd October 2026.

These bonds have been classified as an investment held to maturity and thus have been held at amortised cost.

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16 Debtors

	2023	2022
Amounts falling due within one year:	**£**	**£**
Trade debtors	31,330	9,001
Other debtors	6,372	-
Prepayments and accrued income	52,772	74,359
	90,474	83,360

17 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	**£**
Other taxation and social security		33,056	50,242
Deferred income	18	19,210	202,755
Trade creditors		21,611	24,386
Other creditors		491	-
Accruals and deferred income		54,218	10,859
		128,586	288,242

18 Deferred income

	2023	2022
	£	**£**
Other deferred income	19,210	202,755

Deferred income is included in the financial statements as follows:

	2023	2022
	£	**£**
Deferred income is included within:		
Current liabilities	19,210	202,755
Movements in the year:		
Deferred income at 1 August 2022	202,755	63,579
Released from previous periods	(202,755)	(63,579)
Resources deferred in the year	19,210	202,755
Deferred income at 31 July 2023	19,210	202,755

Deferred income related to amounts received in advance for activities and events to be held next year.

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19 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds	
	Incoming resources	Balance at 1 August 2022	Incoming resources	Balance at 31 July 2023
	£	£	£	£
Transformational project	-	500,000	-	500,000
	-	500,000	-	500,000

A designated fund has been created for a transformational project to meet the growing demand for our bereavement advice and to manage the transition to a national service.

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GRIEF ENCOUNTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

21 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 July 2023 are represented by:								
Tangible assets	348,420	-	-	348,420	361,195	-	-	361,195
Investments	1,027,489	-	-	1,027,489	-	-	-	-
Current assets/(liabilities)	562,231	500,000	126,754	1,188,985	1,461,034	500,000	99,993	2,061,027
	1,938,140	500,000	126,754	2,564,894	1,822,229	500,000	99,993	2,422,222

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22 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 August 2021	Movement in funds: Incoming resources	Movement in funds: Resources expended	Balance at 1 August 2022	Movement in funds: Incoming resources	Movement in funds: Resources expended	Balance at 31 July 2023
	£	£	£	£	£	£	£
Counselling and supervision	-	264,706	(260,751)	3,955	101,211	(80,440)	24,726
Grieftalk helpline	116,260	65,100	(143,401)	37,959	55,000	(92,959)	-
Grief groups, fun days, workshop and residential camps	87,253	12,347	(41,521)	58,079	17,344	(65,324)	10,099
Grief relief kit, 1 to 1 counselling and clinical services	83,465	89	(83,554)	-	128,077	(36,148)	91,929
	286,978	342,242	(529,227)	99,993	301,632	(274,871)	126,754

23 Related party transactions

There were no disclosable related party transactions during the year.

24 Cash generated from operations

	2023	2022
	£	£
Surplus/(deficit) for the year	142,672	(86,991)
Adjustments for:		
Investment income recognised in statement of financial activities	(40,635)	(3,376)
Depreciation and impairment of tangible fixed assets	28,363	26,571
Movements in working capital:		
(Increase)/decrease in stocks	-	12,106
(Increase) in debtors	(7,114)	(44,921)
Increase in creditors	23,889	71,487
(Decrease)/increase in deferred income	(183,545)	139,176
Cash (absorbed by)/generated from operations	(36,370)	114,052

25 Analysis of changes in net funds

The charity had no debt during the year.

GRIEF ENCOUNTER

England & Wales - Charity number 1175837

Accounts

Charity registration number 1175837

Company registration number 10324546 (England and Wales)

GRIEF ENCOUNTER

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

GRIEF ENCOUNTER

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	H Gittelmon (Chair) Mr B Lane Mr G Sacks Mr A Hart Mr M Peen Mrs P Firth Mr A Bloom	 (Appointed 10 August 2021)
Charity number	1175837	
Company number	10324546	
Registered office	33-35 Daws Lane Mill Hill London NW7 4SD	
Auditor	Glazers 843 Finchley Road London NW11 8NA	

GRIEF ENCOUNTER

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GRIEF ENCOUNTER

TRUSTEES' REPORT (DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2022

The trustees present their report and financial statements for the financial year ended 31 July 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objects

The objects of the Charity are:

1. The promotion of good health by the provision of education and training into:

   (a) issues of grief and bereavement; and

   (b) support in relation to grief and bereavement,

   in each case, particularly for children and young people and their families.

2. Relief of people, particularly children and young people and their families, suffering from grief or bereavement, including relief by way of a helpline.

Achievements and performance

Review of activities

Looking back on the last year, we are very aware of the number of children, young people and their families we have managed to help, although still conscious that there is so much more to do. We continually assess our resources and fundraising plans to ensure that we remain fit for purpose and capable of delivery against ever higher levels of demand. There has been a significant increase in demand from 2020-21, with children and their families experiencing prolonged and more complex grief reactions in the face of uncertain and challenging times as a continuation and extension of the Covid-19 pandemic and economic downturn.

We have seen a significant increase in calls to our free national helpline, Grief talk. Referrals for children to receive support from our specialist therapeutic services have increased by over half, with at least 50% of those needing face-to-face, clinical intervention, and an unprecedented 173% increase in the number of families supported through initial calls from our expert team of advisors.

Our Clinical department has continued to provide outstanding support to those grieving, and the charity has continued to explore new ways we can reach young people and their families to provide support when they need it most. We have structured new and targeted support programmes centred on wellbeing for children, young people, and their families. These include yoga, mindfulness, and sleep therapies, designed to provide a 360 degree approach to bereavement support. Going into a new year, we will be working hard to increase our presence, accessibility, service offering, and digital footprint, which will benefit children, young people and their families in so many ways.

Financial review

For the ended year 31 July 2022, the charity received total income of £1,625,848 (2021: £1,884,063). The total expenditure incurred amounted to £1,712,839 (2021: £1,415,285) resulting in a surplus of expenditure over income for the period of £86,991 (2021: £468,778 net income).

Reserves policy

The charity has a commitment to provide services for bereaved families for an average of two years, but experience shows that support averages one year. To ensure that sufficient funds are available to carry out this objective and other charitable activities, the necessary level of reserves for the 2022/23 financial year and beyond is set at £1.4m and this is an increase of £600k from previous years, due to higher payroll costs attributed to recruitment.

The costs of providing our services has increased due to the increased demand as a direct result of the pandemic also an increased volume intake of referrals and counselling services.

Following a strategic review by the trustees, our reserves policy has been increased to account for the continuing and increased service delivery over the last year.

In addition £500k remains designated to deliver the specific strategic goals identified by the trustees.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

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

The trustees will continue to maintain governance standards in order to improve transparency and accountability. The main focus during the past financial year has been on finances, compliance with applicable laws, safeguarding and governance.

The trustees, who are also the directors for the purpose of company law, and who served during the year and/or up to the date of signature of the financial statements were:

H Gittelmon (Chair)	
Dr B S Gilbert (Life President)	(Resigned 1 March 2022)
Mr B Myers	(Resigned 6 September 2022)
Mr A Beare	(Resigned 16 January 2023)
Mr B Lane	
Mr G Sacks	
Mr A Hart	
Mrs D R Goldring	(Resigned 7 December 2021)
Mr M Peen	
Mrs P Firth	
Mr A Bloom	(Appointed 10 August 2021)

Method of recruitment and appointment of trustees

The management of the charity is the responsibility of the trustees, who are appointed by resolution of the existing trustee body.

Plan for the future

We foresee more and more children and young people reaching out for our help following the death of someone close, from more areas across the country, as we see the complexities of bereavement increase. In response, we will continue to operate a hybrid model of services, to reach as many bereaved children and young people as possible, providing both online and face-to-face therapeutic counselling, support and training, including offering new services to groups, including Under-8s and Early Years, developing a specific programme for a child's formative years.

Over the coming year, we hope to also adapt our current services, ensuring our methods are as innovative and engaging as possible, including increasing our digital offering, aiming to increase what is available online and how it is accessed. We hope to expand our national reach in those areas which demonstrate a greater need for grief support, considering digital poverty rises across the country and ensuring this does not affect accessibility for families. We are also working towards an Inclusion and Diversity plan, ensuring that accessible and inclusive bereavement services are relevant to all bereaved children and their families across the UK, strengthening relationships with our community and corporate partnerships, expanding reach.

We still maintain our strong position in the bereavement field alongside much larger, more established charities.

Auditors

Glazers Chartered Accountants were appointed as auditors to the charity for the financial year and a resolution proposing that they be re-appointed was passed by the members on 16 January 2023.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the board of trustees.

.....

H Gittelmon (Chair)
Trustee
Dated: 14 April 2023

GRIEF ENCOUNTER

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2022

The trustees, who are also the directors of Grief Encounter for the purpose of company law, 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).

Company Law 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, including the income and expenditure, of the charitable company for that year.

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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- 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 adequate 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 Companies Act 2006. 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.

GRIEF ENCOUNTER

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF GRIEF ENCOUNTER

Opinion

We have audited the financial statements of Grief Encounter (the 'charity') for the year ended 31 July 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF GRIEF ENCOUNTER

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding on the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The law and regulations we considered in this context the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statements items.

Based on this understanding we designed our audit procedures to identify any non-compliance with law and regulations, reviewing meeting minutes of those charged with governance, testing manual journals, reviewing the financial statements disclosures and testing to supporting documentation, performing analytical procedures and enquiring of management to provide reasonable assurance that the financial statements were free from fraud and error.

Owing to the inherent limitations of an audit, there is a risk that we will not detect all irregularities including those leading to a material misstatement in the financial statements or non-compliance with the regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF GRIEF ENCOUNTER

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Philippe Herszaft ACA (Senior Statutory Auditor)
for and on behalf of Glazers

17 April 2023

Chartered Accountants
Statutory Auditor

843 Finchley Road
London
NW11 8NA

GRIEF ENCOUNTER

BALANCE SHEET

AS AT 31 JULY 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	**13**		361,195		382,507
Current assets					
Stocks	**14**	-		12,106	
Debtors	**15**	83,360		38,439	
Cash at bank and in hand		2,265,909		2,153,740	
		2,349,269		2,204,285	
Creditors: amounts falling due within one year	**16**	(288,242)		(77,579)	
Net current assets			2,061,027		2,126,706
Total assets less current liabilities			2,422,222		2,509,213
Income funds					
Restricted funds	**20**		99,993		286,978
Unrestricted funds					
Designated funds:					
Other designated funds	**19**	500,000		500,000	
		500,000		500,000	
General unrestricted funds		1,822,229		1,722,235	
			2,322,229		2,222,235
			2,422,222		2,509,213

The financial statements were approved by the Trustees on 14th APRIL 2023

.....

H Gittelman (Chair)
Trustee

Company registration number 10324546

GRIEF ENCOUNTER

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2022

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income from:						
Donations and legacies - Including GESW	3	826,027	-	342,242	1,168,269	1,415,399
Charitable activities	4	3,642	-	-	3,642	8,078
Other trading activities	5	450,561	-	-	450,561	459,507
Investments	6	3,376	-	-	3,376	1,079
Total income		1,283,606	-	342,242	1,625,848	1,884,063
Expenditure on:						
Raising funds	7	402,000	-	-	402,000	322,904
Charitable activities	8	781,612	-	529,227	1,310,839	1,092,381
Total resources expended		1,183,612	-	529,227	1,712,839	1,415,285
Net income/(expenditure) for the period/						
Net movement in funds		99,994	-	(186,985)	(86,991)	468,778
Fund balances at 1 August 2021		1,722,235	500,000	286,978	2,509,213	2,040,435
Fund balances at 31 July 2022		1,822,229	500,000	99,993	2,422,222	2,509,213

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

GRIEF ENCOUNTER

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JULY 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities					
Cash generated from operations	24		114,052		568,397
Investing activities					
Purchase of tangible fixed assets		(5,259)		-	
Investment income received		3,376		1,079	
Net cash (used in)/generated from investing activities			(1,883)		1,079
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			112,169		569,476
Cash and cash equivalents at beginning of year			2,153,740		1,584,264
Cash and cash equivalents at end of year			2,265,909		2,153,740

1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Charity information

Grief Encounter is a private company limited by guarantee incorporated in England and Wales. The registered office is 33-35 Daws Lane, Mill Hill, London, NW7 4SD.

2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

2.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

2 Accounting policies **(Continued)**

2.5 Resources expended

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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent and depreciation charges are allocated on the portion of the asset's use.

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.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

All expenditure is inclusive of irrecoverable VAT.

2.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% Straight line
Leasehold improvements	Over the term of lease
Fixtures, fittings & equipment	33% Reducing balance
Computers	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

2.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

2 Accounting policies **(Continued)**

2.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

2.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Accounting policies **(Continued)**

2.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

3 Donations and legacies - Including GESW

	Unrestricted funds general 2022 £	**Restricted funds 2022 £**	**Total 2022 £**	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	823,547	80,257	903,804	1,053,803	28,045	1,081,848
Grants	2,480	261,985	264,465	33,396	300,155	333,551
	826,027	342,242	1,168,269	1,087,199	328,200	1,415,399
Donations and gifts						
Corporate giving	214,851	-	214,851	132,856	-	132,856
Other Donations and gift aid	524,290	73,757	598,047	828,993	21,745	850,738
Donations gifts and grants - GESW	84,406	6,500	90,906	91,954	6,300	98,254
	823,547	80,257	903,804	1,053,803	28,045	1,081,848

Grants includes £2,480 (2021: £33,396) government grants for Coronavirus Job Retention Scheme.

4 Charitable activities

	Charitable activities 2022 £	**Charitable activities 2021 £**
Books and relief kit sale	1,985	1,389
Grief training	1,657	6,689
	3,642	8,078

5 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Charity runs and other sporting challenges	262,313	132,147
Golf days	102,160	128,967
Forget-me-not	40,172	181,507
Other fundraising activities - GESW	45,916	16,886
Other trading activities	450,561	459,507

6 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Bank interest	3,376	1,079

7 Raising funds

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Fundraising and publicity		
Challenges and runs	10,286	10,191
Golf day costs	22,607	32,367
Other fundraising costs - GESW	36,518	30,159
Other fundraising costs - GE	60,198	22,758
Staff costs	272,391	227,429
	402,000	322,904

8 **Charitable activities**

	Counselling & support	Grieftalk helpline	Training	Clinical services & support	Total 2022	Total 2021
	£	£	£	£	£	£
Charitable activities GESW	37,426	-	330	61,087	98,843	73,240
Supervision and counselling	223,325	-	-	-	223,325	228,778
Grieftalk helpline	-	143,401	-	-	143,401	91,606
Various training costs	-	-	13,801	-	13,801	21,159
Various clinical costs	-	-	-	29,138	29,138	27,150
Clinical services and support	-	-	-	419,012	419,012	357,188
Grief relief kit costs	-	-	-	43,540	43,540	24,328
Marketing/Website & PR/ COMMS	-	-	-	40,014	40,014	59,167
	260,751	143,401	14,131	592,791	1,011,074	882,616
Share of support costs (see note 10)	92,221	65,873	13,175	92,221	263,490	182,192
Share of governance costs (see note 10)	12,696	9,069	1,814	12,696	36,275	27,573
	365,668	218,343	29,120	697,708	1,310,839	1,092,381
Analysis by fund						
Unrestricted funds - general	104,917	74,942	29,120	572,633	781,612	755,712
Restricted funds	260,751	143,401	-	125,075	529,227	336,669
	365,668	218,343	29,120	697,708	1,310,839	1,092,381
For the year ended 31 July 2021						
Unrestricted funds - general	195,599	50,811	32,022	477,280		755,712
Restricted funds	140,166	91,606	-	104,897		336,669
	335,765	142,417	32,022	582,177		1,092,381

9 **Description of charitable activities**

Counselling & support
Includes supervision and counselling costs

Grieftalk helpline
Includes helpline emails and webchat.

Training
Includes good grief training, in-house training and bespoke training costs

Clinical services & support
Includes clinical staff costs, clinical support costs grief relief kit costs, DBS and recruiting checks and research and evaluation costs

Includes costs of workshops, residential weekend, fun days, good grief groups, clinical materials, clinical counselling rooms and special clinical events

10 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021	Basis of allocation
	£	£	£	£	£	£	
Depreciation	26,571	-	26,571	26,841	-	26,841	activity costs %
Premises expenses	68,932	-	68,932	47,465	-	47,465	activity costs %
Advertising and resource	99,323	-	99,323	45,562	-	45,562	activity costs %
Telephone and internet	4,465	-	4,465	4,497	-	4,497	activity costs %
Computer and website	24,580	-	24,580	24,289	-	24,289	activity costs %
Sundry expenses	8,666	-	8,666	6,167	-	6,167	activity costs %
Legal and professional fees	9,242	-	9,242	5,664	-	5,664	activity costs %
Printing postage and stationery	5,726	-	5,726	3,759	-	3,759	activity costs %
Bank charges	3,043	-	3,043	1,359	-	1,359	activity costs %
Support costs GESW	12,942	-	12,942	16,589	-	16,589	activity costs %
Accountancy and audit fees	-	36,275	36,275	-	27,526	27,526	Governance
Auditor fees	-	-	-	-	47	47	
	263,490	36,275	299,765	182,192	27,573	209,765	
Analysed between							
Charitable activities	263,490	36,275	299,765	182,192	27,573	209,765	

Governance costs includes payments to the auditors of £7,200 for audit fees.

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Fundraising	8	8
Clinical and support	15	14
Grief talk	3	2
	26	24

Employment costs	2022 £	2021 £
Wages and salaries	793,810	665,577
Social security costs	75,987	47,635
Other pension costs	15,473	10,778
	885,270	723,990

The number of employees whose annual remuneration was £60,000 or more were:

	2022 Number	2021 Number
Admin	2	3

13 Tangible fixed assets

	Land and buildings	Leasehold improvements	Fixtures, fittings & equipment	Computers	Total
	£	£	£	£	£
Cost					
At 1 August 2021	395,000	90,901	23,525	2,479	511,905
Additions	-	-	1,064	4,195	5,259
At 31 July 2022	395,000	90,901	24,589	6,674	517,164
Depreciation and impairment					
At 1 August 2021	73,295	36,360	17,893	1,850	129,398
Depreciation charged in the year	5,267	18,180	1,995	1,129	26,571
At 31 July 2022	78,562	54,540	19,888	2,979	155,969
Carrying amount					
At 31 July 2022	316,438	36,361	4,701	3,695	361,195
At 31 July 2021	321,705	54,541	5,632	629	382,507

Included in cost or valuation of freehold land and buildings is freehold land of £131,667 which is not depreciated.

14 Stocks

	2022	2021
	£	£
Finished goods and goods for resale	-	12,106

15 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Trade debtors	9,001	34,706
Other debtors	-	1,471
Prepayments and accrued income	74,359	2,262
	83,360	38,439

16 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Other taxation and social security		50,242	(910)
Deferred income	17	202,755	63,579
Trade creditors		24,386	13,104
Accruals and deferred income		10,859	1,806
		288,242	77,579

17 Deferred income

	2022 £	2021 £
Other deferred income	202,755	63,579

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	202,755	63,579
Movements in the year:		
Deferred income at 1 August 2021	63,579	22,526
Released from previous periods	(63,579)	(22,526)
Resources deferred in the year	202,755	63,579
Deferred income at 31 July 2022	202,755	63,579

Deferred income related to amounts received in advance for activities and events to be held next year.

18 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 August 2020	Transfers	Balance at 1 August 2021	Movement in funds: Incoming resources	Balance at 31 July 2022
	£	£	£	£	£
Transformational project	-	500,000	500,000	-	500,000
	-	500,000	500,000	-	500,000

A designated fund has been created for a transformational project to meet the growing demand for our bereavement advice and to manage the transition to a national service.

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			Movement in funds		
	Balance at 1 August 2020	Incoming resources	Resources expended	Balance at 1 August 2021	Incoming resources	Resources expended	Balance at 31 July 2022
	£	£	£	£	£	£	£
Counselling and supervision	-	140,166	(140,166)	-	264,706	(260,751)	3,955
Grieftalk helpline	30,552	177,314	(91,606)	116,260	65,100	(143,401)	37,959
Grief groups, fun days, workshop and residential camps	97,832	10,720	(21,299)	87,253	12,347	(41,521)	58,079
Grief relief kit, 1 to 1 counselling and clinical services	167,063	-	(83,598)	83,465	89	(83,554)	-
	295,447	328,200	(336,669)	286,978	342,242	(529,227)	99,993

21 Analysis of net assets between funds

	Unrestricted funds 2022	**Designated funds 2022**	**Restricted funds 2022**	**Total 2022**	Unrestricted funds 2021	Designated funds 2021	Restricted funds 2021	Total 2021
	£	**£**	**£**	**£**	£	£	£	£
Fund balances at 31 July 2022 are represented by:								
Tangible assets	361,195	-	-	361,195	382,507	-	-	382,507
Current assets/(liabilities)	1,461,034	500,000	99,993	2,061,027	1,339,728	500,000	286,978	2,126,706
	1,822,229	500,000	99,993	2,422,222	1,722,235	500,000	286,978	2,509,213

22 Events after the reporting date

Following the year end, the charity used cash reserves of £1,001,616 to invest in a UK Government Bond which expires on 22 October 2026 with a yearly yield of 0.375%.

23 Related party transactions

There were no disclosable related party transactions during the year.

24 Cash generated from operations

	2022	2021
	£	£
(Deficit)/surpus for the year	(86,991)	468,778
Adjustments for:		
Investment income recognised in statement of financial activities	(3,376)	(1,079)
Depreciation and impairment of tangible fixed assets	26,571	26,841
Movements in working capital:		
Decrease/(increase) in stocks	12,106	(4,706)
(Increase)/decrease in debtors	(44,921)	55,496
Increase/(decrease) in creditors	71,487	(17,986)
Increase in deferred income	139,176	41,053
Cash generated from operations	114,052	568,397

25 Analysis of changes in net funds

The charity had no debt during the year.

GRIEF ENCOUNTER

England & Wales - Charity number 1175837

Accounts

Charity Registration No. 1175837

Company Registration No. 10324546 (England and Wales)

GRIEF ENCOUNTER

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

GRIEF ENCOUNTER

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	H Gittelmon (Chair)	
	Dr B S Gilbert (Life President)	
	Mr B Myers	
	Mr A Beare	
	Mr B Lane	
	Mr G Sacks	
	Mr A Hart	
	Mr M Peen	(Appointed 1 September 2020)
	Mrs P Firth	(Appointed 18 December 2020)
	Mr A Bloom	(Appointed 10 August 2021)
Charity number	1175837	
Company number	10324546	
Registered office	33-35 Daws Lane Mill Hill London NW7 4SD	
Auditor	Glazers 843 Finchley Road London NW11 8NA	

GRIEF ENCOUNTER

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GRIEF ENCOUNTER

TRUSTEES' REPORT (DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2021

The trustees present their report and financial statements for the financial year ended 31 July 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objects

The objects of the Charity are:

1. The promotion of good health by the provision of education and training into:

   (a) issues of grief and bereavement; and

   (b) support in relation to grief and bereavement,

   in each case, particularly for children and young people and their families.

2. Relief of people, particularly children and young people and their families, suffering from grief or bereavement, including relief by way of a helpline."

Achievements and performance

Review of activities

The UK has now seen more than 750,000 mourners as a result of Covid-19, over 60,000* of which are children. Grief Encounter has experienced extraordinary growth in demand over the last fiscal year, both in referrals for children, young people and their families needing bereavement support and in enquiries from individuals looking for immediate grief guidance and advice. As well as this, organisations, schools and colleges, and professionals have also needed additional best practice bereavement training and support to navigate through the Pandemic. Our national helpline calls continue to rise month on month, in number and complexity, and we now see a record amount of individuals who are being impacted by negative outcomes of grief. Our Clinical department have, in the face of adversity, uncertainty and overwhelming demand, kept Grief Encounter moving. Working both remotely, and in new ways in our clinical space, the team have continued to provide outstanding support to those grieving.

Last year as we successfully transitioned our open access services online, this year we begin the process of opening safely once again to in-person services, fund-raising events, clinical workshops and residential camps and more. Our fundraising team continues to work creatively, hosting industry leading, award-winning events, carrying us through these challenging times. Our Trusts and Grants team have sourced essential funding, both for specific projects and from Covid-emergency grants. Without our passionate and loyal staff, we wouldn't be where we are today, and alongside this, our biggest thanks must go to our donors, for their ongoing support this year to help us provide a lifeline to families experiencing unimaginable pain from bereavement. With their help we are meeting the demand upon us, increasing our service offering and reaching individuals all over the UK.

Financial review

For the period ended 31 July 2021, the charity received total income of £1,884,063 (2020: £1,935,796). The total expenditure incurred amounted to £1,415,285 (2020: £1,373,513) resulting in a total net income for the period of £468,778 (2020: £562,283).

Reserves policy
The charity has a commitment to provide services for bereaved families for an average of two years, but experience shows that support averages one year. To ensure that sufficient funds are available to carry out this objective and other charitable activities, the necessary level of reserves for the 2020/21 financial year and beyond is set at £800,000.

The costs of providing our services has increased due to the increased demand as a direct result of the pandemic. This has meant a significant increase in the annual budget which is set to increase further with demand expected to rise by a further 40-50%.

Following a strategic review by the trustees our reserves policy has been increased to account for the continuing uncertainty surrounding covid and as a result we have moved some of our cash into a longer term investment. This will cover the level of reserves agreed by the trustees.

In addition £500k of existing unrestricted funds have been designated to deliver the specific strategic goals identified by the trustees.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management
The charity is controlled by its governing document, the Articles of Association, and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

The trustees will continue to maintain governance standards in order to improve transparency and accountability. The main focus during the past financial year has been on finances, compliance with applicable laws, safeguarding and governance.

The trustees, who are also the directors for the purpose of company law, and who served during the year and/ or up to the date of signature of the financial statements were:

H Gittelmon (Chair)	
Dr B S Gilbert (Life President)	
Mr B Myers	
Mr A Beare	
Mr B Lane	
Mr G Sacks	
Mr A Hart	
Mrs D R Goldring	(Resigned 7 December 2021)
Mr M Peen	(Appointed 1 September 2020)
Mrs P Firth	(Appointed 18 December 2020)
Mr A Bloom	(Appointed 10 August 2021)

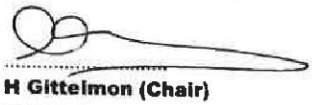
Method of recruitment and appointment of trustees
The management of the charity is the responsibility of the trustees, who are appointed by resolution of the existing trustee body. Expanding trustee experience was high on the agenda, with a review of trustee roles and responsibilities and a recruitment plan.

Plan for the future
We continue to develop innovative resources, techniques and a fresh child-focused approach to supporting young people and their families through the trauma of bereavement. The charity aims to expand services, thereby helping as many bereaved children and families as possible. We know the demand for our services is nationwide. There are plans significantly to grow the national helpline, thereby increasing our online reach to areas of the country we are unable to visit in person.

We still maintain our strong position in the bereavement field alongside much larger, more established charities.

Auditors
Glazers Chartered Accountants were appointed as auditors to the charity for the financial year and a resolution proposing that they be re-appointed was passed by the members on 20 January 2022.

The trustees' report was approved by the board of trustees.



H Gittelmon (Chair)
Trustee
Dated: 7th February 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 JULY 2021

The trustees, who are also the directors of Grief Encounter for the purpose of company law, 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).

Company Law 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, including the income and expenditure, of the charitable company for that year.

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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- 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 adequate 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 Companies Act 2006. 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.

INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF GRIEF ENCOUNTER

Opinion

We have audited the financial statements of Grief Encounter (the 'charity') for the year ended 31 July 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding on the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The law and regulations we considered in this context the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statements items.

Based on this understanding we designed our audit procedures to identify any non-compliance with law and regulations, reviewing meeting minutes of those charged with governance, testing manual journals, reviewing the financial statements disclosures and testing to supporting documentation, performing analytical procedures and enquiring of management to provide reasonable assurance that the financial statements were free from fraud and error.

Owing to the inherent limitations of an audit, there is a risk that we will not detect all irregularities including those leading to a material misstatement in the financial statements or non-compliance with the regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF GRIEF ENCOUNTER

Use of our report

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 audit 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 auditors' 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 audit work, for this report, or for the opinions we have formed.

Glazers

15 February 2022

Chartered Accountants
Statutory Auditor

843 Finchley Road
London
NW11 8NA

Glazers is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

GRIEF ENCOUNTER

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2021

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income from:						
Donations and legacies - Including GESW	3	1,087,199	-	328,200	1,415,399	1,485,303
Charitable activities	4	8,078	-	-	8,078	24,020
Other trading activities	5	459,507	-	-	459,507	415,424
Investments	6	1,079	-	-	1,079	11,049
Total income		1,555,863	-	328,200	1,884,063	1,935,796
Expenditure on:						
Raising funds	7	322,904	-	-	322,904	396,508
Charitable activities	8	755,712	-	336,669	1,092,381	977,005
Total resources expended		1,078,616	-	336,669	1,415,285	1,373,513
Net incoming/(outgoing) resources before transfers		477,247	-	(8,469)	468,778	562,283
Gross transfers between funds		(500,000)	500,000	-	-	-
Net (expenditure)/income for the period/ Net movement in funds		(22,753)	500,000	(8,469)	468,778	562,283
Fund balances at 1 August 2020		1,744,988	-	295,447	2,040,435	1,478,152
Fund balances at 31 July 2021		1,722,235	500,000	286,978	2,509,213	2,040,435

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

GRIEF ENCOUNTER

BALANCE SHEET

AS AT 31 JULY 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	**13**		382,507		409,348
Current assets					
Stocks	**14**	12,106		7,400	
Debtors	**15**	38,439		93,935	
Cash at bank and in hand		2,153,740		1,584,264	
		2,204,285		1,685,599	
Creditors: amounts falling due within one year		(77,579)		(54,512)	
Net current assets			2,126,706		1,631,087
Total assets less current liabilities			2,509,213		2,040,435
Income funds					
Restricted funds	**18**		286,978		295,447
Unrestricted funds					
Designated funds:					
Transformational project		500,000		-	
	19	500,000		-	
General unrestricted funds		1,722,235		1,744,988	
			2,222,235		1,744,988
			2,509,213		2,040,435

BALANCE SHEET (CONTINUED)
AS AT 31 JULY 2021

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 7th February 2022

H Gittelmon (Chair)
Trustee

Company Registration No. 10324546

GRIEF ENCOUNTER

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JULY 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Cash flows from operating activities					
Cash generated from operations	**23**		568,397		535,389
Investing activities					
Purchase of tangible fixed assets		-		(435,686)	
Investment income received		1,079		11,049	
Net cash generated from/(used in) investing activities			1,079		(424,637)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			569,476		110,752
Cash and cash equivalents at beginning of year			1,584,264		1,473,512
Cash and cash equivalents at end of year			2,153,740		1,584,264

1 Accounting policies

Charity information

Grief Encounter is a private company limited by guarantee incorporated in England and Wales. The registered office is 33-35 Daws Lane, Mill Hill, London, NW7 4SD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies (Continued)

1.5 Resources expended

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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% Straight line
Leasehold improvements	Over the term of lease
Fixtures, fittings & equipment	33% Reducing balance
Computers	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies **(Continued)**

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1 Accounting policies (Continued)

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies - Including GESW

	Unrestricted funds general 2021 £	**Restricted funds 2021 £**	**Total 2021 £**	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	1,053,803	28,045	1,081,848	1,100,859	64,316	1,165,175
Grants	33,396	300,155	333,551	-	320,128	320,128
	1,087,199	328,200	1,415,399	1,100,859	384,444	1,485,303
Donations and gifts						
Corporate giving	132,856	-	132,856	150,914	-	150,914
Other Donations and gift aid	828,993	21,745	850,738	436,095	58,566	494,661
Donations gifts and grants - GESW	91,954	6,300	98,254	62,526	5,750	68,276
Fund transferred from The Rainbow Centre for Children (GESW)	-	-	-	444,512	-	444,512
Other	-	-	-	6,812	-	6,812
	1,053,803	28,045	1,081,848	1,100,859	64,316	1,165,175

3 Donations and legacies - Including GESW (Continued)

In 2020, the Rainbow Centre for Children Limited (now known as Grief Encounter Southwest GESW), a charitable company limited by guarantee and 100% owned subsidiary of Grief Encounter, transferred all its assets and liabilities to Grief Encounter, the fair value of the assets transferred exceeded the fair value of the liabilities the gain is recognised as donation income in Grief Encounter.

On 1st August 2018 the Grief Encounter Project, an un-incorporated charity transferred all its assets and liabilities to Grief Encounter, the fair value of the assets transferred exceeded the fair value of the liabilities the gain is recognised as donation income in Grief Encounter.

Grants includes £33,396 government grants for Coronavirus Job Retention Scheme.

4 Charitable activities

	Other charitable activities 2021 £	Other charitable activities 2020 £
Books and relief kit sale	1,389	3,869
Grief training	6,689	20,151
	8,078	24,020

5 Other trading activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Ladies lunch	-	8,090
Charity runs and other sporting challenges	132,147	271,353
Golf days	128,967	35,605
Forget-me-not	181,507	-
Other fundraising activities - GESW	16,886	93,625
Other fundraising activities - GE	-	6,751
Other trading activities	459,507	415,424

6 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Bank interest	1,079	11,049

7 Raising funds

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Fundraising and publicity		
Ladies lunch costs	-	130
Challenges and runs	10,191	38,782
Golf day costs	32,367	13,187
Other fundraising costs - GESW	30,159	47,253
Other fundraising costs - GE	22,758	32,437
Staff costs	227,429	264,719
	322,904	396,508

8 Charitable activities

	Counselling & support	Grieftalk helpline	Training	Clinical services & support	Total 2021	Total 2020
	£	£	£	£	£	£
Charitable activities GESW	29,542	-	542	43,156	73,240	70,752
Supervision and counselling	228,778	-	-	-	228,778	229,592
Grieftalk helpline	-	91,606	-	-	91,606	94,983
Various training costs	-	-	21,159	-	21,159	14,196
Various clinical costs	-	-	-	27,150	27,150	33,089
Clinical services and support	-	-	-	357,188	357,188	287,567
Grief relief kit costs	-	-	-	24,328	24,328	23,947
Marketing/Website & PR/ COMMS	-	-	-	59,167	59,167	-
	258,320	91,606	21,701	510,989	882,616	754,126
Share of support costs (see note 10)	67,794	43,929	8,923	61,546	182,192	206,948
Share of governance costs (see note 10)	9,651	6,882	1,398	9,642	27,573	15,931
	335,765	142,417	32,022	582,177	1,092,381	977,005
Analysis by fund						
Unrestricted funds - general	195,599	50,811	32,022	477,280	755,712	705,658
Restricted funds	140,166	91,606	-	104,897	336,669	271,347
	335,765	142,417	32,022	582,177	1,092,381	977,005
For the year ended 31 July 2020						
Unrestricted funds - general	218,744	53,961	26,096	454,365		705,658
Restricted funds	117,899	94,983	-	74,203		271,347
	336,643	148,944	26,096	528,568		977,005

9 Description of charitable activities

Counselling & support
Includes supervision and counselling costs

Grieftalk helpline
Includes helpline emails and webchat.

Training
Includes good grief training, in-house training and bespoke training costs

Clinical services & support
Includes clinical staff costs, clinical support costs grief relief kit costs, DBS and recruiting checks and research and evaluation costs

Includes costs of workshops, residential weekend, fun days, good grief groups, clinical materials, clinical counselling rooms and special clinical events

10 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020	Basis of allocation
	£	£	£	£	£	£	
Depreciation	26,841	-	26,841	28,202	-	28,202	
Premises expenses	47,465	-	47,465	67,544	-	67,544	activity costs %
Advertising and resource information	45,562	-	45,562	37,892	-	37,892	
Telephone and internet	4,497	-	4,497	3,044	-	3,044	
Computer and website maintenance	24,289	-	24,289	26,821	-	26,821	
Sundry expenses	6,167	-	6,167	4,807	-	4,807	
Legal and professional fees	5,664	-	5,664	8,654	-	8,654	
Printing postage and stationery	3,759	-	3,759	7,743	-	7,743	
Bank charges	1,359	-	1,359	2,854	-	2,854	
Support costs GESW	16,589	-	16,589	19,387	-	19,387	
Accountancy and audit fees	-	27,526	27,526	-	14,805	14,805	Governance
Accountancy and audit fees GESW	-	47	47	-	1,126	1,126	Governance
	182,192	27,573	209,765	206,948	15,931	222,879	
Analysed between							
Charitable activities	182,192	27,573	209,765	206,948	15,931	222,879	

Governance costs includes payments to the auditors of £4,200 for audit fees.

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Fund raising	8	7
Clinical and support	14	12
Cleaning	-	1
Grief talk	2	1
	24	21

Employment costs	2021 £	2020 £
Wages and salaries	665,577	450,265
Social security costs	47,635	41,493
Other pension costs	10,778	10,097
	723,990	501,855

The number of employees whose annual remuneration was £60,000 or more were:

	2021 Number	2020 Number
Admin	3	2

13 Tangible fixed assets

	Land and buildings	Leasehold improvements	Fixtures, fittings & equipment	Computers	Total
	£	£	£	£	£
Cost					
At 1 August 2020	395,000	90,901	23,525	2,479	511,905
At 31 July 2021	395,000	90,901	23,525	2,479	511,905
Depreciation and impairment					
At 1 August 2020	68,028	18,180	15,119	1,230	102,557
Depreciation charged in the year	5,267	18,180	2,774	620	26,841
At 31 July 2021	73,295	36,360	17,893	1,850	129,398
Carrying amount					
At 31 July 2021	321,705	54,541	5,632	629	382,507
At 31 July 2020	326,972	72,721	8,406	1,249	409,348

Included in cost or valuation of freehold land and buildings is freehold land of £131,667 which is not depreciated.

14 Stocks

	2021	2020
	£	£
Finished goods and goods for resale	12,106	7,400

15 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	34,706	12,769
Other debtors	1,471	79,425
Prepayments and accrued income	2,262	1,741
	38,439	93,935

16 Deferred income

	2021	2020
	£	£
Other deferred income	63,579	22,526

16 Deferred income (Continued)

Deferred income related to amounts received in advance for activities and events to be held next year.

17 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 August 2019	Incoming resources	Resources expended	Balance at 1 August 2020	Incoming resources	Resources expended	Balance at 31 July 2021
	£	£	£	£	£	£	£
Counselling and supervision	53,584	64,315	(117,899)	-	140,166	(140,166)	-
Grieftalk helpline	37,559	87,975	(94,982)	30,552	177,314	(91,606)	116,260
Grief groups, fun days, workshop and residential camps	21,765	110,585	(34,518)	97,832	10,720	(21,299)	87,253
Grief relief kit, 1 to 1 counselling and clinical services	69,442	121,569	(23,948)	167,063	-	(83,598)	83,465
	182,350	384,444	(271,347)	295,447	328,200	(336,669)	286,978

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			
	Incoming resources	Balance at 1 August 2020	Transfers	Balance at 31 July 2021
	£	£	£	£
Transformational project	-	-	500,000	500,000
	-	-	500,000	500,000

A designated fund has been created for a transformational project to meet the growing demand for our bereavement advice and to manage the transition to a national service.

20 Analysis of net assets between funds

	Unrestricted funds 2021	Designated funds 2021	Restricted funds 2021	Total 2021	Unrestricted funds 2020	Restricted funds 2020	Total 2020
	£	£	£	£	£	£	£
Fund balances at 31 July 2021 are represented by:							
Tangible assets	382,507	-	-	382,507	409,348	-	409,348
Current assets/(liabilities)	1,339,728	500,000	286,978	2,126,706	1,335,640	295,447	1,631,087
	1,722,235	500,000	286,978	2,509,213	1,744,988	295,447	2,040,435

21 Events after the reporting date

Since the year end the charity has expended £1 million in acquiring UK Government Gilt 0.375% maturing on 22 October 2026.

22 Related party transactions

There were no disclosable related party transactions during the year.

23 Cash generated from operations

	2021	2020
	£	£
Surplus for the year	468,778	562,283
Adjustments for:		
Investment income recognised in statement of financial activities	(1,079)	(11,049)
Depreciation and impairment of tangible fixed assets	26,841	28,202
Movements in working capital:		
(Increase) in stocks	(4,706)	-
Decrease/(increase) in debtors	55,496	(3,031)
(Decrease)/increase in creditors	(17,986)	1,458
Increase/(decrease) in deferred income	41,053	(42,474)
Cash generated from operations	568,397	535,389

24 Analysis of changes in net funds

The charity had no debt during the year.