Sandy Bear Children's Bereavement Charity

England & Wales · Charity number 1187011

Details

Other names	SANDY BEAR CHILDREN'S BEREAVEMENT SERVICE, SANDY BEAR CHILDREN'S BEREAVEMENT CHARITY
Status	Registered
Legal form	Charitable company
Company number	11855526
Registered	2019-12-17
Register	View on the Charity Commission register

Contact

Address	Europa House 115 Charles Street Milford Haven SA73 2HW
Phone	01437700272
Email	admin@sandybear.co.uk
Website	www.sandybear.co.uk

Activities

Objects: TO RELIEVE THE MENTAL, EMOTIONAL, SPIRITUAL AND PHYSICAL DISTRESS OF CHILDREN AND YOUNG PEOPLE SUFFERING FROM BEREAVEMENT OR LIVING WITH A PERSON WHO HAS A LIFE LIMITING CONDITION. THE MODEL OF CARE PROVIDED IS EVIDENCE BASED AND WE ARE MEMBERS OF THE CHILD BEREAVEMENT NETWORK

Activities: Sandy Bear strengthen the emotional health and well-being of young people aged 0-25 (and their families) in the lead up to and following a bereavement. We aim to reduce emotional difficulties in childhood and the prevalence of mental illness in later life that can result in a decreased quality of life, poorer educational attainment, social and health problems and increased vulnerability.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£454,084	£495,476	-	-
2024-03-31	£305,298	£290,773	-	-
2023-03-31	£364,887	£207,542	-	-
2022-03-31	£155,425	£99,422	-	-
2021-03-31	£122,422	£93,686	-	-

Trustees

Name	Role	Appointed
Andrew Michael Copson	Chair	2020-07-15
MARGARET ANDREA MAUD FARMER		2017-11-03
NINA LOUISE PHILPOTT		2017-09-07
Oliver James Riley		2023-10-27
Rhys Matthias Buckley		2025-11-10
Sarah Jean Wickham-Hancock		2024-04-24

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Sandy Bear Children's Bereavement Charity

England & Wales - Charity number 1187011

Accounts

REGISTERED COMPANY NUMBER: 11855526 (England and Wales)
REGISTERED CHARITY NUMBER: 1187011

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31st March 2025

for

Sandy Bear Children's Bereavement Charity

Ashmole & Co
Manchester House
Grosvenor Hill
Cardigan
Ceredigion
SA43 1HY

Ashmole & Co.

Sandy Bear Children's Bereavement Charity

Contents of the Financial Statements for the Year Ended 31st March 2025

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12 to 13
Notes to the Financial Statements	14 to 20
Detailed Statement of Financial Activities	21 to 22

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Sandy Bear Children's Bereavement Charity

Reference and Administrative Details for the Year Ended 31st March 2025

TRUSTEES	A Copson - Chair M A M Farmer I M Hall - Vice Chair (resigned 25.4.25) N L Philpott S Thornton (resigned 3.3.25) I Matthews - Chair (resigned 25.4.25) O J Riley S J Wickham (appointed 26.4.24)
REGISTERED OFFICE	Europa House 115 Charles Street Milford Haven Pembrokeshire SA73 2HW
REGISTERED COMPANY NUMBER	11855526 (England and Wales)
REGISTERED CHARITY NUMBER	1187011
INDEPENDENT EXAMINER	Ashmole & Co Manchester House Grosvenor Hill Cardigan Ceredigion SA43 1HY

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Sandy Bear Children's Bereavement Charity

Report of the Trustees for the Year Ended 31st March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Sandy Bear Children's Bereavement Charity

Report of the Trustees for the Year Ended 31st March 2025

OBJECTIVES AND ACTIVITIES

Objectives and aims

Charitable Objective

To relieve the mental, emotional, spiritual, and physical distress of children and young people suffering from bereavement or living with a person who has a life limiting condition.

Our Vision

A Wales where all children can get safe, timely and appropriate help and support when they are facing or have experienced a bereavement.

Our Mission

To relieve the mental, emotional, spiritual, and physical distress of children and young people suffering bereavement or living with a person who has a life-limiting condition.

Our Values

These are integral to our work; at Sandy Bear we are:

Supportive - we listen to children and young people, valuing their experience as told by themselves and help them to use their knowledge to gain support that is appropriate, relevant and effective for each individual.

Compassionate - children, young people and their families are at the heart of our actions, they drive how we give care, and we work to support their choices and decisions, helping them to feel safe and valued.

Professional - the care we give and how it is given, is based on the best available evidence. We encourage everyone to give their best and be ready to learn, adapt and change, when there are better ways of doing things. We strive to develop our expertise and share with others our learning to improve services for children.

Open and respectful - we are an open and transparent charity, valuing each person's individuality, we support diversity and believe different experiences and perspectives make us stronger and increases our quality.

Our Work

Sandy Bear provides a service to Children, Young People and their families, who have experienced or are anticipating the death of a loved one. Our core activity is within West Wales, with the ability to support children and young people throughout-Wales where funding allows.

Focussing on the child/young person's voice and enabling them to speak about their experience in their own words is integral to our work. We focus on listening to the child/young person ensuring they can voice their understanding of the bereavement they have faced or are facing. We do this in a 1:1 therapeutic setting, but at Sandy Bear we recognise the tremendous value of peer-supported interventions.

We work hard to draw out how a child is feeling from their own perspective to get to the heart of the child's understanding about what they have experienced or their fears about what they will experience. This helps them to begin to address and make sense of their grief. Alongside working with individual children, we support parents, adult carers, particularly of younger children, to develop understanding about how children grieve and to identity effective ways of supporting their child, promoting communication, and addressing behaviour issues.

Finally, we work with other professionals such as police, teachers and health personnel, advising them how best to support children and families who are facing or have experienced bereavement.

We work to provide a route to a healthy grieving process that leads to grief normalisation, avoids detrimental out-comes and so provides the foundation for the child to lead a happier, more fulfilled life.

Bereavement can impact on every aspect of a young life, affecting physical and mental health and well-being. Bereaved children and young people are often the forgotten mourners. We want children to know that they, like adults, have a right to mourn, regardless of their age and understanding.

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All children will react differently to bereavement. Their reaction is influenced by a complex web of factors, including who had died, their relationship to the deceased, the nature of the death, the nature of communication within the child's network, the child's environment, their cognitive abilities, and their in-built resilience.

If the right support is not provided, and grief is left unresolved, the child's psychological health can be compromised. This has been shown to manifest itself in poorer mental health outcomes, poorer educational outcomes and risky behaviour that can bring serious consequences immediately, or later on in life.

We have referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACHIEVEMENTS AND PERFORMANCE

Introduction

This report sees us continuing business as usual within our developed work within West Wales and supporting emerging needs and focus on supporting those who need us across Wales.

There continues to be a lack of longitudinal studies to evidence the impact of child bereavement, but we continue to work with research-based organisations to implement support based on the latest evidence and information concerning the impacts of child bereavement.

What we do know from our collaboration with professionals across the UK and supporting evidence, is that the death of a close family member is associated with a range of poor outcomes for children and young people, both in the short and medium-term and into adulthood, including early mortality, mental and physical health problems, and disrupted education.

Even after the initial grief and the years that follow, evidence suggests that delayed grief reactions may be triggered when subsequent life changes occur, such as a parent re-marrying or the bereaved person having their own child. Providing a route to a healthy grieving process that leads to grief normalisation, avoids these detrimental outcomes and so provides the foundation for the child to lead a happier, more fulfilled life, progressing with their development.

We believe that every child and young person should have the opportunity to thrive and to be the very best that they can be, we want to live in a society that supports and enables children, young people and their families to rebuild their lives after the death of a loved one, giving them courage, resilience and hope for a bright future.

We are members of county and health board Bereavement Networks, Child Bereavement Network (UK), the Welsh Government Bereavement Framework, and the UK-wide Suicide and self-harm prevention network. We remain actively involved in the work underpinning the National Framework for Bereavement Care in Wales alongside key partners and Welsh Government to champion better recognition of child bereavement and the needs of children.

Services

Our core delivery is through face-to-face assessments, 1:1 support and peer support groups. We understand that this can create a barrier to support and so adapt to online and telephone meetings and support for those unable to reach us via our centre, or at one of the hubs we use across the counties.

The advantages of being flexible in our approach is evidenced by our attendance rates, the support offered, and the outcomes achieved have gone from strength to strength. As of 31st March 2025, we have supported over 1,087 children and young people, and more than 1,800 parents and carers; in addition is the training and support given to those whose roles see them working with young people. We trained over 500 people during the period.

We accept direct referrals in addition to those from professionals and review the process regularly to simplify access to support for all who need it.

We continue to directly support health, social care, education, and other relevant professionals who are dealing with or encounter bereavement affecting children and their families by providing resources and awareness of how children are affected and what might help their situations. This support provides benefit to those children who are facing or suffering from bereavement by enabling those in contact with them to manage their issues more effectively.

Demographic Information

Out of the 1,087 new referrals received between 1st April 2024 to 31st March 2025:

53% of the bereavement experienced was that of parents.
19% was for bereavement of grandparents.
16% was for bereavement of a sibling.
The remaining 12% comprised of bereavement from other close family members, which included, an aunt, uncle, or cousin; were also several peer and close friend bereavements.
In 52% of the referrals, suicide (and suspected suicide) was the cause of death.
10% of referrals was cancer as the cause of death.
9% of referrals were due to cardiovascular disease as being the cause of death.
12% of referrals were due to other health conditions which include heart, lung, renal conditions amongst others.

5% were due to accidental drug overdose.
3% were due to Covid 19.
3% are still awaiting cause of death to be confirmed.
6% were referrals for anticipatory grief support prior to bereavement.

Staff and Volunteer Support

This year has seen the growth of the practitioner team and embedding our work across West Wales on a permanent basis. This has led to a greater number of referrals and requests for support from Ceredigion, Carmarthenshire and surrounding communities. Additionally, we secured funding to support work within Swansea and Gwent which expanded our reach into parts of South Wales, with increasing support through virtual online and telephone support to others throughout Wales.

We continue to work to our five-year strategy 'Survive, Thrive, Grow' and have been making good progress in ensuring our support meets the needs of those we support, and adapting accordingly.

Volunteers are an integral part of our work, and we couldn't exist in the way we do without them. Many of our service delivery volunteers have experience across statutory and voluntary sectors working with children and young people. Some come with a drive and enthusiasm, which is easy to capture and to implement training and support to ensure everyone is supported. Where those who join us with other skills, our training and support enable them to become familiar with and feel supported by Sandy Bear and gain those skills required.

Volunteers are involved in the charity at all levels within direct delivery, fundraising, and administration, assisting with events, and in leading our strategic direction and charity governance processes.

By the end of March 2025, we had over 70 volunteers supporting us within a variety of roles and from across Wales. Our volunteers all receive a core induction/training programme followed by additional learning and development suitable for their role/s. We have also implemented regular supervision for volunteers lead by our clinical and service leads to ensure that they are fully supported, and we can identify any future development they may wish to explore. This has led to volunteers taking up paid positions both within the charity and elsewhere in the sector.

We have worked across numerous volunteering and voluntary sector initiatives which has seen us increase our volunteer numbers and the number of collaborations and partnerships we have with other organisations. It has also ensured that people know about us so they can refer people to our services when needed.

Direct support to bereaved families can be challenging, so we support and engage with those volunteers who are able to turn their hand to administration, fundraising and support at events.

Trustees and Governance

Trustees continue to be an instrumental part of our charity. Ensuring that we are compliant with charity commission guidance and relevant law. Our board met four times within the year, along with sub committees to safeguard our service delivery, financial overview and to monitor and manage risk.

Our chair, Ieuan Matthews and our vice-chair, Isobel Hall have both resigned. We thank them for their respective contributions. We also say goodbye to Stephen Thornton who has stepped down from his trustee role, though we thank him and Valero for their ongoing support.

Andrew Copson, who has been a trustee for some time, has stepped up as chair as we navigate the next leg of our journey.

Education and Training

At Sandy Bear we take a proactive approach to the training and development of our team, staff and volunteers. We provide training opportunities as well as make the most of learning partnerships if possible. In addition to this we regularly organise training with other charities and organisations

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The purpose of staff development and training is to continually improve Sandy Bear's effectiveness to provide intervention to children, young people and their families who have experienced a bereavement that is impacting upon their emotional health and wellbeing.

All staff and volunteers attend induction training, including a minimum of Group A Safeguarding training. Individual staff development, training and support needs are agreed during the induction period and on an ongoing and needs-based approach. Additional levels of training are undertaken for staff with additional responsibilities.

Our Network

Sandy Bear works alongside statutory providers and the third sector throughout Wales and across the UK. We are members of and have active participation in numerous local, regional and UK forums and networks.

We work in collaboration with others and during 2025, with limited resources available in North Wales, we have been able to join forces with the Enfys Alice collaborative to support those specifically bereaved or impacted by suicide.

In addition, we work closely with GPs, CAMHs, Health Boards, Police Social Services and Education. We work closely with fellow charities, those organisations supporting emotional well-being, and other statutory, private and community interest organisations that have an affinity with our work and support our mission.

Conclusion

Sandy Bear continues to build its structure, systems, and processes, whilst also reviewing and improving. We strive to meet the needs of children, young people and their families whenever they are referred to us and work as collaboratively as possible within our close professional communities to support the best outcomes for those children and young people.

We began as a small charity rooted in our community; the support we receive is greatly appreciated. The end of this year sees us working more frequently across Wales but retaining the same Sandy Bear ethos at grassroots level.

The next financial year we know will be challenging in sustaining existing provision with the additional constraints of increased National Insurance, rises in utilities and other costs associated with delivering services to our beneficiaries; and with the challenging financial climate in which we operate. However, our focus remains that of supporting children and young people when and where they most need us, in the lead up to, and following bereavement.

Report of the Trustees
for the Year Ended 31st March 2025

FINANCIAL REVIEW

Income Generation

We are a small but growing charity and make a significant impact to the lives of children and young people with the resources that are available to us. In this financial year, total income amounted to £454,084.

We have begun diversifying our income through improving our training offer, community and event fundraising activity and our online shop with a range of clothing and other merchandise available. Our community and general income is evolving as more people know about our work and are choosing to donate individually or through events hosted on our behalf.

During the year we have been supported by charity of the year partnerships, and we continue to utilise social media and online giving platforms to offer a variety of means for the public to support our work. Development of our social media and online presence has seen greater footfall and support, though this does also generate additional referrals for support and further stretches our capacity.

This financial year we have invested in our fundraising, marketing and volunteering roles to support us with the development and growth required to be sustainable and to achieve our mission across Wales.

We have a Finance Sub-committee which monitor and manage income and expenditure monthly to ensure we remain accountable, transparent; and are making proper use of charitable funds.

Reserves policy

Sandy Bear has a policy of maintaining an unrestricted free reserve, being the net current assets excluding funds designated for a specific purpose. The Trustees consider that a free reserve is required for the purpose of ensuring the continuity of service during periods of high demand and/or fluctuations in income.

The Service has a commitment to retain the equivalent of six months operational costs as a free reserve.

The level of the unrestricted free reserve at the end of the financial year ending 31st March 2025 amounted to £167,740 which based on total expenditure for the year ended 31st March 2025 equates to four months operational costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Charity was registered with the Charity Commission on the 17th December 2019. The Charity also operates under the working name Sandy Bear Children's Bereavement Charity. The Charity is currently governed by a board of seven Trustees.

Recruitment and appointment of new trustees

Trustee officers are elected by the members of the Board, which includes the current Chair, Vice Chair, Treasurer and Safeguarding offices. Office is retained until the next Annual General Meeting when Trustees are eligible for re-election. Upon re-election, a Trustee is appointed for a term of three years. At the end of term, a Trustee must retire from re-election. Paid staff members who attend the trustee board meetings do not have voting rights.

New Trustees are briefed on their legal obligations under Charity and company law, the content of the Articles of Association, the Board's decision-making processes, the business plan and the recent financial performance of the Charity. All new Board members are invited to an organisation induction, delivered by Trustees and staff.

Organisational structure

The Board of Trustees meet quarterly as a minimum and are responsible for the governance and the strategic direction of the Charity. The Board of Trustees oversee major decisions.

The Clinical Leads and Charity Development Lead provide an update of their areas of responsibility to the Board each quarter and the Chair at all trustee board meetings.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

Trustees direct risk assessments to be undertaken to inform decision making and any incidents or risks identified are recorded and reported by the Sandy Bear CEO at every meeting. This work is formalised into a Charity Risk Register based supported by a risk management policy.

Our risk and Audit sub-committee over see and maintain our risk register with operational staff responsible for day-to-day implementation and adherence.

General Data Protection

Sandy Bear is committed to ensuring full transparency and accountability for all personal data of children, young people and their families, employees, volunteers, supporters and other stakeholders associated with the Charity. Data includes the collection, usage, storage and disposal of personal information. The Charity is committed to fulfilling its General Data Protection obligations in line with the General Data Protection Act 2018.

Approved by order of the board of trustees on 16th December 2025 and signed on its behalf by:

A Copson - Trustee

Independent Examiner's Report to the Trustees of
Sandy Bear Children's Bereavement
Charity

Independent examiner's report to the trustees of Sandy Bear Children's Bereavement Charity ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2025.

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

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

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Dr B.S. Ridgway
The Institute of Chartered Accountants in England and Wales

Ashmole & Co
Manchester House
Grosvenor Hill
Cardigan
Ceredigion
SA43 1HY

Date: .....

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Sandy Bear Children's Bereavement Charity

Statement of Financial Activities for the Year Ended 31st March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	127,582	-	127,582	95,046
Charitable activities	4				
Children's Bereavement Service		45,519	273,270	318,789	189,250
Other trading activities	3	7,713	-	7,713	21,002
Total		180,814	273,270	454,084	305,298
EXPENDITURE ON					
Raising funds		16,744	2	16,746	15,647
Charitable activities	5				
Children's Bereavement Service		179,800	298,930	478,730	275,126
Total		196,544	298,932	495,476	290,773
NET INCOME/(EXPENDITURE)		(15,730)	(25,662)	(41,392)	14,525
RECONCILIATION OF FUNDS					
Total funds brought forward		199,470	71,822	271,292	256,767
TOTAL FUNDS CARRIED FORWARD		183,740	46,160	229,900	271,292

The notes form part of these financial statements

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Sandy Bear Children's Bereavement Charity

Balance Sheet
31st March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	11	14,226	-	14,226	7,324
CURRENT ASSETS					
Debtors	12	-	-	-	10,410
Cash at bank and in hand		173,134	52,192	225,326	331,052
		173,134	52,192	225,326	341,462
CREDITORS					
Amounts falling due within one year	13	(3,620)	(6,032)	(9,652)	(77,494)
NET CURRENT ASSETS		169,514	46,160	215,674	263,968
TOTAL ASSETS LESS CURRENT LIABILITIES		183,740	46,160	229,900	271,292
NET ASSETS		183,740	46,160	229,900	271,292
FUNDS	14				
Unrestricted funds				183,740	199,470
Restricted funds				46,160	71,822
TOTAL FUNDS				229,900	271,292

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

The notes form part of these financial statements

continued...

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Balance Sheet - continued
31st March 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16th December 2025 and were signed on its behalf by:

A Copson - Trustee

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1. ACCOUNTING POLICIES

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

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

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

Allocation and apportionment of costs
Costs have been allocated as far as possible between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others have been apportioned based on the estimated usage of the resource.

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

Plant and machinery	-	20% on cost
Computer equipment	-	15% on reducing balance

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

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

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	126,254	93,337
Gift aid	1,328	1,709
	127,582	95,046

3. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Fundraising events	7,713	21,002

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25	31.3.24
		£	£
Grants	Children's Bereavement Service	318,789	189,250

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Groundworks	3,874	-
Children in Need	-	30,000
Pembrokeshire County Council	63,000	23,480
National Lottery Grant	18,397	37,689
Postcode Community Trust	-	25,000
Peggy and Molly Thomas Charitable Trust	2,000	-
Welsh Government	69,455	50,958
Women in Wales	-	6,000
Swansea University	-	560
Margaret and Gwendoline Trust	-	5,000
Carmarthenshire County Council	-	563
Ceredigion Comunity Fund	-	10,000
MYF Community Grant	25,000	-
Centrica Management	4,000	-
St James' Place (Charitable Trust)	10,000	-
Cronfa Town Council	232	-
Lampeter Town Council	100	-
Torfaen Voluntary Alliance	7,743	-
Gwent Association of Voluntary Organisations	19,845	-
PCC - Special Purpose Fund - Sustainable Communities	57,934	-
RWE Power	37,209	-
	318,789	189,250

continued...

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5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Children's Bereavement Service	383,901	94,829	478,730

6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Children's Bereavement Service	92,289	2,540	94,829

7. NET INCOME/(EXPENDITURE)

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

	31.3.25	31.3.24
	£	£
Independent examiners fee	2,540	2,410
Depreciation - owned assets	2,511	453

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

9. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	321,904	190,888
Social security costs	23,126	11,081
Other pension costs	6,357	4,098
	351,387	206,067

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

	31.3.25	31.3.24
Admin	3	2
Clinical	11	8
	14	10

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

continued...

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10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 31.3.24

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	95,046	-	95,046
Charitable activities			
Children's Bereavement Service	37,603	151,647	189,250
Other trading activities	21,002	-	21,002
Total	153,651	151,647	305,298
EXPENDITURE ON			
Raising funds	15,647	-	15,647
Charitable activities			
Children's Bereavement Service	125,301	149,825	275,126
Total	140,948	149,825	290,773
NET INCOME	12,703	1,822	14,525
RECONCILIATION OF FUNDS			
Total funds brought forward	186,767	70,000	256,767
TOTAL FUNDS CARRIED FORWARD	199,470	71,822	271,292

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1st April 2024	2,062	7,620	9,682
Additions	-	9,413	9,413
At 31st March 2025	2,062	17,033	19,095
DEPRECIATION			
At 1st April 2024	1,017	1,341	2,358
Charge for year	157	2,354	2,511
At 31st March 2025	1,174	3,695	4,869
NET BOOK VALUE			
At 31st March 2025	888	13,338	14,226
At 31st March 2024	1,045	6,279	7,324

continued...

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12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Debtors	-	10,000
Prepayments	-	410
	-	10,410

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Creditors	315	2,853
Social security and other taxes	6,032	4,611
Other creditors	2	910
Accruals and deferred income	3,303	69,120
	9,652	77,494

14. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	199,470	(15,730)	183,740
Restricted funds			
Restricted Fund	71,822	(25,662)	46,160
TOTAL FUNDS	271,292	(41,392)	229,900

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	180,814	(196,544)	(15,730)
Restricted funds			
Restricted Fund	273,270	(298,932)	(25,662)
TOTAL FUNDS	454,084	(495,476)	(41,392)

continued...

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14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	186,767	12,703	199,470
Restricted funds			
Restricted Fund	70,000	1,822	71,822
TOTAL FUNDS	256,767	14,525	271,292

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	153,651	(140,948)	12,703
Restricted funds			
Restricted Fund	151,647	(149,825)	1,822
TOTAL FUNDS	305,298	(290,773)	14,525

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	186,767	(3,027)	183,740
Restricted funds			
Restricted Fund	70,000	(23,840)	46,160
TOTAL FUNDS	256,767	(26,867)	229,900

continued...

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14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	334,465	(337,492)	(3,027)
Restricted funds			
Restricted Fund	424,917	(448,757)	(23,840)
TOTAL FUNDS	759,382	(786,249)	(26,867)

Restricted funds carried forward at 31st March 2025 are the balance of funds received from the Hywel Dda Legacy Fund, Welsh Government and National Lottery. These funds are for the costs of running the premises, together with staffing costs and other costs associated with providing services to clients.

15. RELATED PARTY DISCLOSURES

During the year, donations totalling £43,733 were received from Valero Energy. One of the Charity's Trustees, Mr S Thornton, is also a senior member of Valero Energy.

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Sandy Bear Children's Bereavement Charity

Detailed Statement of Financial Activities for the Year Ended 31st March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	126,254	93,337
Gift aid	1,328	1,709
	127,582	95,046
Other trading activities		
Fundraising events	7,713	21,002
Charitable activities		
Grants	318,789	189,250
Total incoming resources	454,084	305,298
EXPENDITURE		
Other trading activities		
Fundraising activities	16,746	15,647
Charitable activities		
Wages	275,662	162,027
Social security	18,854	9,342
Pensions	5,212	3,440
Staff expenses and training	14,219	3,308
Insurance	233	167
Light and heat	4,738	5,656
Telephone	504	278
Postage and stationery	409	436
Advertising	7,174	8,936
Subscriptions and affiliations	288	1,070
Sessional and activity costs	29,969	10,918
Rent	16,380	12,087
Water rates	240	487
Volunteer expenses	7,509	5,069
Depreciation	2,510	453
	383,901	223,674
Support costs		
Management		
Wages	46,242	28,861
Social security	4,272	1,739
Pensions	1,145	658
Office costs	32,468	14,021
Repairs and renewals	775	1,002
Payroll fees	1,459	914
Carried forward	86,361	47,195

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Sandy Bear Children's Bereavement Charity

Detailed Statement of Financial Activities for the Year Ended 31st March 2025

	31.3.25 £	31.3.24 £
Management		
Brought forward	86,361	47,195
Professional fees	5,928	1,847
	92,289	49,042
Governance costs		
Independent examiners fee	2,540	2,410
Total resources expended	495,476	290,773
Net (expenditure)/income	(41,392)	14,525

Ashmole & Co.

Sandy Bear Children's Bereavement Charity

England & Wales - Charity number 1187011

Accounts

REGISTERED COMPANY NUMBER: 11855526 (England and Wales)
REGISTERED CHARITY NUMBER: 1187011

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31st March 2024

for

Sandy Bear Children's Bereavement Charity

Ashmole & Co
Manchester House
Grosvenor Hill
Cardigan
Ceredigion
SA43 1HY

Ashmole & Co.

Sandy Bear Children's Bereavement Charity

Contents of the Financial Statements for the Year Ended 31st March 2024

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12 to 13
Notes to the Financial Statements	14 to 20
Detailed Statement of Financial Activities	21 to 22

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Sandy Bear Children's Bereavement Charity

Reference and Administrative Details for the Year Ended 31st March 2024

TRUSTEES	K A Brown (resigned 31.7.23) A Copson M A M Farmer I M Hall - Vice Chair N L Philpott S Thornton I Matthews - Chair O Riley (appointed 27.10.23)
REGISTERED OFFICE	Europa House 115 Charles Street Milford Haven Pembrokeshire SA73 2HW
REGISTERED COMPANY NUMBER	11855526 (England and Wales)
REGISTERED CHARITY NUMBER	1187011
INDEPENDENT EXAMINER	Ashmole & Co Manchester House Grosvenor Hill Cardigan Ceredigion SA43 1HY

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Sandy Bear Children's Bereavement Charity

Report of the Trustees for the Year Ended 31st March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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Sandy Bear Children's Bereavement Charity

Report of the Trustees for the Year Ended 31st March 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

Charitable Objective

To relieve the mental, emotional, spiritual, and physical distress of children and young people suffering from bereavement or living with a person who has a life limiting condition. The model of care provided is evidence based and we are members of the Child Bereavement Network.

Our Vision

A Wales where all children can get safe, timely and appropriate help and support when they are facing or have experienced a bereavement.

Our Mission

To relieve the mental, emotional, spiritual, and physical distress of children and young people suffering bereavement or living with a person who has a life-limiting condition.

Our Values

These are integral to our work; at Sandy Bear we are:

Supportive - we listen to children and young people, valuing their experience as told by themselves and help them to use their knowledge to gain support that is appropriate, relevant and effective for each individual.

Compassionate - children, young people and their families are at the heart of our actions, they drive how we give care, and we work to support their choices and decisions, helping them to feel safe and valued.

Professional - the care we give and how it is given, is based on the best available evidence. We encourage everyone to give their best and be ready to learn, adapt and change, when there are better ways of doing things. We strive to develop our expertise and share with others our learning to improve services for children.

Open and respectful - we are an open and transparent charity, valuing each person's individuality, we support diversity and believe different experiences and perspectives make us stronger and increases our quality.

Our Work

Sandy Bear provides a service to Children and Young People 0-25yrs of age, who have experienced or are anticipating the death of a loved one. Our core activity is within West Wales, with the ability to support pan-Wales where funding allows.

Focussing on the child/young person's voice and enabling them to speak about their experience in their own words is integral to our work. We focus on listening to the child/young person ensuring they can voice their understanding of the bereavement they have faced or are facing. We do this in a 1:1 therapeutic setting, but at Sandy Bear we recognise the tremendous value of peer-supported interventions.

We work hard to draw out how a child is feeling from their own perspective to get to the heart of the child's understanding about what they have experienced or their fears about what they will experience. This helps them to begin to address and make sense of their grief. Alongside working with individual children, we support parents, adult carers, particularly of younger children, to develop understanding about how children grieve and to identity effective ways of supporting their child, promoting communication, and addressing behaviour issues.

Finally, we work with other professionals such as police, teachers and health personnel, advising them how best to support children and families who are facing or have experienced bereavement.

We work to provide a route to a healthy grieving process that leads to grief normalisation, avoids detrimental out-comes and so provides the foundation for the child to lead a happier, more fulfilled life.

Bereavement can impact on every aspect of a young life, affecting physical and mental health and well-being. Bereaved children and young people are often the forgotten mourners. We want children to know that they, like adults, have a right to mourn, regardless of their age and understanding.

All children will react differently to bereavement. Their reaction is influenced by a complex web of factors, including who had died, their relationship to the deceased, the nature of the death, the nature of communication within the child's network, the child's environment, their cognitive abilities, and their in-built resilience.

If the right support is not provided, and grief is left unresolved, the child's psychological health can be compromised. This has been shown to manifest itself in poorer mental health outcomes, poorer educational outcomes and risky behaviour that can bring serious consequences immediately, or later on in life.

We have referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

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ACHIEVEMENT AND PERFORMANCE

Introduction

This report sees us continuing business as usual within our developed work within West Wales and supporting emerging needs and focus on supporting those who need us across Wales.

There continues to be a lack of longitudinal studies to evidence the impact of child bereavement, but the UK Child Bereavement Network (CBN) works as a hub which supports bereaved children and young people by providing a central point for the latest evidence and information concerning the impacts of child bereavement.

What we do know from our collaboration with professionals across the UK and supporting evidence available through the CBN, is that the death of a close family member is associated with a range of poor outcomes for children and young people, both in the short and medium-term and into adulthood, including early mortality, mental and physical health problems, and disrupted education.

Even after the initial grief and the years that follow, evidence suggests that delayed grief reactions may be triggered when subsequent life changes occur, such as a parent re-marrying or the bereaved person having their own child. Providing a route to a healthy grieving process that leads to grief normalisation, avoids these detrimental outcomes and so provides the foundation for the child to lead a happier, more fulfilled life, progressing with their development.

We believe that every child and young person should have the opportunity to thrive and to be the very best that they can be, we want to live in a society that supports and enables children, young people and their families to rebuild their lives after the death of a loved one, giving them courage, resilience and hope for a bright future.

We are members of county and health board Bereavement Networks, Child Bereavement Network (UK), the Welsh Government Bereavement Framework, and the UK-wide Suicide and self-harm prevention network. We remain actively involved in the work underpinning the National Framework for Bereavement Care in Wales alongside key partners and Welsh Government to champion better recognition of child bereavement and the needs of children.

Services

Our core delivery is through face-to-face assessments, 1:1 support and peer support groups. We understand that this can create a barrier to support and so adapt to online and telephone meetings and support for those unable to reach us via our centre, or at one of the hubs we use across the counties.

The advantages of being flexible in our approach is evidenced by our attendance rates, the support offered, and the outcomes achieved have gone from strength to strength. As of 31st March 2024, we have seen 207 new referrals to our services from 1st April 2023, and throughout the year supported 388 children and young people, and more than 776 parents and carers; in addition is the awareness raising and support given to all sector professionals who work with our beneficiaries amounting to over 370 people.

We accept direct referrals in addition to those from professionals, and we are working through processes to ensure these are simple and accessible for those who need our support.

We continue to directly support health, social care, education, and other relevant professionals who are dealing with or encounter bereavement affecting children and their families by providing resources and awareness of how children are affected and what might help their situations. This support provides benefit to those children who are facing or suffering from bereavement by enabling those in contact with them to manage their issues more effectively.

Demographic Information

Out of the 207 new referrals received between 1st April 2023 to 31st March 2024:

42% of the bereavement experienced was that of parents.
37% was for bereavement of grandparents.
13% was for bereavement of a sibling.
The remaining 8% comprised of bereavement from other close family members, which included, an aunt, uncle, or cousin; were also several peer and close friend bereavements.
In 43% of the referrals, suicide was the cause of death.
26% of referrals cancer the cause of death.
11% of referrals were due to cardiovascular as being the cause of death.

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36% of referrals were due to other health conditions which include heart, lung, renal conditions amongst others.
5% were due to accidental drug overdose.
3% were due to Covid 19.
6% are still awaiting cause of death to be confirmed.
3% were referrals for anticipatory grief support prior to bereavement.

Part of our bereavement support for children, includes running 3 age-appropriate fun days for those who have been through our service.

In July 2023 we took over Carew Castle and provided a number of activities supported by other agencies for children and their families.

In December 2023 we organised a trip to Folly Farm which was well attended by our children and their families.
The teenagers had their own event at a local trampoline park and which was well attended and appreciated.

Staff and Volunteer Support

This year has seen the growth of the practitioner team and embedding our work across West Wales on a permanent basis. This has led to a greater number of referrals and requests for support from Ceredigion, Carmarthenshire and surrounding communities. As one of our founding members of the team prepares for retirement, we have implemented delivery team structures which have enabled a handover of knowledge and experience, whilst also making the most of the wider team's experiences, skills and knowledge.

Time spent reviewing, refreshing our charity plan has led to the adoption of a five-year strategy 'Survive, Thrive, Grow' which enables us to do exactly what it says. We will continue to focus on existing work and funding to support this to survive. Our networks, supporter base and the way we work with children and young people will be led by evidence and taking up opportunities to ensure we thrive. We will, subject to funding, grow to ensure that our support is available to those across Wales who need us.

A key part of our development saw us rebrand to better respond to changing times and ensure our relevance to all communities as we evolve from a local approach to a more substantial role working across the length and breadth of Wales. In addition, we have moved from a 0-18yrs provision to increase this to 25yrs, ensuring that those with additional needs are not forgotten during critical transition periods, also that those young people who may have moved independently and at greater risk of isolation in the lead up to, or following bereavement aren't left without much needed support.

Volunteers are an integral part of our work, and we couldn't exist in the way we do without them. Mostly our service delivery volunteers have experience across statutory and voluntary sectors working with children and young people. Some come with a drive and enthusiasm, which is easy to capture and to implement training and support to ensure everyone is supported.

Volunteers are involved in the charity at all levels within direct delivery, fundraising, and administration, assisting with events, and in leading our strategic direction and charity governance processes.

By the end of March 2024, we had 40 volunteers supporting us within a variety of roles and from across West Wales. Our volunteers all receive a core induction/training programme followed by additional learning and development suitable for their role/s. We have also implemented regular supervision for volunteers lead by our clinical and service leads to ensure that they are fully supported, and we can identify any future development they may wish to explore. This has led to volunteers taking up paid positions both within the charity and elsewhere in the sector.

We have worked across numerous volunteering and voluntary sector initiatives which has seen us increase our volunteer numbers and the number of collaborations and partnerships we have with other organisations. It has also ensured that people know about us so they can refer people to our services when needed.

Trustees and Governance

Trustees continue to be an instrumental part of our charity. Ensuring that we are compliant with charity commission guidance and relevant law. Our board met four times within the year, along with sub committees to safeguard our service delivery, financial overview and to monitor and manage risk.

This year we Thank Isobel Hall for her energy and enthusiasm as chair as she steps down to the role of vice chair. Her direction and support has helped Sandy Bear become set up as a registered charity and grow from humble beginnings to what it has become to date. She has also provided many hours of volunteering at events and within our peer support sessions, directly supporting our work with beneficiaries. Not forgetting supporting the induction period and support to the CEO which has been incredibly welcomed. A Huge Thank you for her support so far, and for continued involvement in future.

We wish Ieuan Matthews good luck as he steps up from the trustee board to take on the reigns as Chair. He has a tough act to follow, but his experience professionally and knowledge of Sandy Bear will ensure that we remain steady, stable and resilient as the charity continues to fulfil its objectives.

Education and Training

At Sandy Bear we take a proactive approach to the training and development of our team, staff and volunteers. We provide training opportunities as well as make the most of learning partnerships if possible. Our service model is based on the work carried out at the Winston's Wish Foundation and our staff receive training directly provided by the foundation. In addition to this we regularly organise training with other charities and organisations.

The purpose of staff development and training is to continually improve Sandy Bear's effectiveness to provide intervention to children, young people and their families who have experienced a bereavement that is impacting upon their emotional health and wellbeing.

All staff and volunteers attend induction training (3 days) and Safeguarding training (1 day). Individual staff development, training and support needs (and the plans for meeting them) are agreed during the induction period and at annual appraisal meetings. Plans are reviewed and updated during supervision meetings. Individual members of staff are responsible for implementation of planned learning and Sandy Bear is responsible for ensuring that a range of opportunities and resources are available to support this.

The members of the team have completed volunteer and assessment training (including safeguarding, supervision, and clinical supervision); bereavement by suicide and mental health first aid training for adults. We invested in external specialist training for staff in child bereavement, increasing knowledge and skills base. Going forward, the overall effectiveness of staff development and training will be reviewed as part of the annual review of the developing charity business plan.

Our Network

Sandy Bear works alongside statutory providers and the third sector in Pembrokeshire, Wales and across the UK. We are members of and have active participation in the Pembrokeshire Bereavement Network and Child Bereavement Network UK.

Through the work undertaken with Welsh Government in the development of the National Bereavement Strategy, supported by the Welsh Government we have developed a pilot project to extend our service into the counties of Ceredigion and Carmarthenshire. The preparation to deliver this as a live service by April this year, we are on track to begin this work on time.

We continue to be active members of the Pembrokeshire Bereavement Network, the Child Bereavement Network (UK), the Welsh Government for Bereavement Care Group, Palliative Care and End of Life Strategy Workshop and UK Commission on Bereavement. We have close working relationships with Pembrokeshire County Council and have begun to forge relationships with Ceredigion and Carmarthenshire councils.

In addition, we work closely with GPs, CAMHs, Hywel Dda Health Board, Social Services and Education including Pembrokeshire College.

Conclusion

Sandy Bear continues to build its structure, systems, and processes, whilst also reviewing and improving. We strive to meet the needs of children, young people and their families whenever they are referred to us and work as collaboratively as possible within our close professional communities to support the best outcomes for those children and young people.

We began as a small charity rooted in our community; the support we receive is greatly appreciated. The end of this year sees us starting a service in two more counties to provide support for children and young people bereaved by suicide, and we see this as our opportunity to explore being able to eventually deliver a whole model of service further across Wales and support more children and young people.

FINANCIAL REVIEW

Income Generation

We are a young charity and make a significant impact to the lives of children and young people with the resources that are available to us. In this financial year, total income amounted to £305,298.

We are diversifying our income through a range of sources with our income coming from statutory and voluntary grants, trusts, and foundations. We are also growing our general income through community and event fundraising activity to ensure we are not dependent upon any one source of funding.

During the year we have been supported by charity of the year partnerships and we continue to utilise social media and online giving platforms to offer a variety of means for the public to support our work.

Reserves policy

Sandy Bear has a policy of maintaining an unrestricted free reserve, being the net current assets excluding funds designated for a specific purpose. The Trustees consider that a free reserve is required for the purpose of ensuring the continuity of service during periods of high demand and/or fluctuations in income.

The Service has a commitment to retain the equivalent of six months operational costs as a free reserve.

The level of the unrestricted free reserve at the end of the financial year ending 31st March 2024 amounted to £192,146, which based on total expenditure for the year ended 31st March 2024 equates to almost 8 months operational costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Charity was registered with the Charity Commission on the 17th December 2019. The Charity also operates under the working name Sandy Bear Children's Bereavement Charity. The Charity is currently governed by a board of seven Trustees.

Recruitment and appointment of new trustees

Trustee officers are elected by the members of the Board, which includes the current Chair, Vice Chair, Treasurer and Safeguarding offices. Office is retained until the next Annual General Meeting when Trustees are eligible for re-election. Upon re-election, a Trustee is appointed for a term of three years. At the end of term, a Trustee must retire from re-election. Paid staff members who attend the trustee board meetings do not have voting rights.

New Trustees are briefed on their legal obligations under Charity and company law, the content of the Articles of Association, the Board's decision-making processes, the business plan and the recent financial performance of the Charity. All new Board members are invited to an organisation induction, delivered by Trustees and staff.

Organisational structure

The Board of Trustees meet quarterly as a minimum and are responsible for the governance and the strategic direction of the Charity. The Board of Trustees oversee major decisions.

The Clinical Leads and Charity Development Lead provide an update of their areas of responsibility to the Board each quarter and the Chair at all trustee board meetings.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

Trustees direct risk assessments to be undertaken to inform decision making and any incidents or risks identified are recorded and reported by the Sandy Bear Clinical Lead at every meeting. This work is formalised into a Charity Risk Register based supported by a risk management policy.

Our risk and Audit sub-committee over see and maintain our risk register with operational staff responsible for day-to-day implementation and adherence.

General Data Protection

Sandy Bear is committed to ensuring full transparency and accountability for all personal data of children, young people and their families, employees, volunteers, supporters and other stakeholders associated with the Charity. Data includes the collection, usage, storage and disposal of personal information. The Charity is committed to fulfilling its General Data Protection obligations in line with the General Data Protection Act 2018.

Approved by order of the board of trustees on 25.11.24 and signed on its behalf by:

.....

I Matthews - Trustee

Ashmole & Co.

Independent Examiner's Report to the Trustees of Sandy Bear Children's Bereavement Charity

Independent examiner's report to the trustees of Sandy Bear Children's Bereavement Charity ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2024.

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

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

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Dr B.S. Ridgway
The Institute of Chartered Accountants in England and Wales

Ashmole & Co
Manchester House
Grosvenor Hill
Cardigan
Ceredigion
SA43 1HY

Date: .....

Ashmole & Co.

Sandy Bear Children's Bereavement Charity

Statement of Financial Activities for the Year Ended 31st March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	95,046	-	95,046	80,649
Charitable activities	4				
Children's Bereavement Service		37,603	151,647	189,250	275,193
Other trading activities	3	21,002	-	21,002	9,043
Total		153,651	151,647	305,298	364,885
EXPENDITURE ON					
Raising funds		15,647	-	15,647	5,772
Charitable activities	5				
Children's Bereavement Service		125,301	149,825	275,126	201,768
Total		140,948	149,825	290,773	207,540
NET INCOME		12,703	1,822	14,525	157,345
RECONCILIATION OF FUNDS					
Total funds brought forward		186,767	70,000	256,767	99,422
TOTAL FUNDS CARRIED FORWARD		199,470	71,822	271,292	256,767

The notes form part of these financial statements

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Sandy Bear Children's Bereavement Charity

Balance Sheet
31st March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	11	7,324	-	7,324	737
CURRENT ASSETS					
Debtors	12	410	10,000	10,410	-
Cash at bank and in hand		197,705	133,347	331,052	261,310
		198,115	143,347	341,462	261,310
CREDITORS					
Amounts falling due within one year	13	(5,969)	(71,525)	(77,494)	(5,280)
NET CURRENT ASSETS		192,146	71,822	263,968	256,030
TOTAL ASSETS LESS CURRENT LIABILITIES		199,470	71,822	271,292	256,767
NET ASSETS		199,470	71,822	271,292	256,767
FUNDS	14				
Unrestricted funds				199,470	186,767
Restricted funds				71,822	70,000
TOTAL FUNDS				271,292	256,767

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

The notes form part of these financial statements

continued...

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Balance Sheet - continued
31st March 2024

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

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

.....
I Matthews - Trustee

The notes form part of these financial statements

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1. ACCOUNTING POLICIES

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

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

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

Allocation and apportionment of costs
Costs have been allocated as far as possible between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others have been apportioned based on the estimated usage of the resource.

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

Plant and machinery	-	20% on cost
Computer equipment	-	15% on reducing balance

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

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

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

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2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	93,337	80,649
Gift aid	1,709	-
	95,046	80,649

3. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Fundraising events	21,002	9,043

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.24	31.3.23
		£	£
Grants	Children's Bereavement Service	189,250	275,193

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
Children in Need	30,000	35,500
Pembrokeshire County Council	23,480	36,000
National Lottery Grant	37,689	35,565
Postcode Community Trust	25,000	25,000
Charities Trust	-	1,000
Peggy and Molly Thomas Charitable Trust	-	2,875
Welsh Government	50,958	49,253
Hywel Davies Legacy Fund	-	90,000
Women in Wales	6,000	-
Swansea University	560	-
Margaret and Gwendoline Trust	5,000	-
Carmarthenshire County Council	563	-
Ceredigion Comunity Fund	10,000	-
	189,250	275,193

continued...

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5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Children's Bereavement Service	223,674	51,452	275,126

6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Children's Bereavement Service	49,042	2,410	51,452

7. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Independent examiners fee	2,410	2,221
Depreciation - owned assets	453	1,117

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

9. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	190,888	138,725
Social security costs	11,081	6,342
Other pension costs	4,098	2,694
	206,067	147,761

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

	31.3.24	31.3.23
Admin	2	2
Clinical	8	5
	10	7

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

continued...

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10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 31.3.23

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	80,649	-	80,649
Charitable activities			
Children's Bereavement Service	28,875	246,318	275,193
Other trading activities	9,043	-	9,043
Total	118,567	246,318	364,885
EXPENDITURE ON			
Raising funds	5,772	-	5,772
Charitable activities			
Children's Bereavement Service	11,646	190,122	201,768
Total	17,418	190,122	207,540
NET INCOME	101,149	56,196	157,345
RECONCILIATION OF FUNDS			
Total funds brought forward	85,618	13,804	99,422
TOTAL FUNDS CARRIED FORWARD	186,767	70,000	256,767

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1st April 2023	2,062	580	2,642
Additions	-	7,040	7,040
At 31st March 2024	2,062	7,620	9,682
DEPRECIATION			
At 1st April 2023	1,672	233	1,905
Charge for year	(655)	1,108	453
At 31st March 2024	1,017	1,341	2,358
NET BOOK VALUE			
At 31st March 2024	1,045	6,279	7,324
At 31st March 2023	390	347	737

continued...

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12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Debtors	10,000	-
Prepayments	410	-
	10,410	-

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Creditors	2,853	-
Social security and other taxes	4,611	2,461
Other creditors	910	502
Accruals and deferred income	69,120	2,317
	77,494	5,280

14. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	186,767	12,703	199,470
Restricted funds			
Restricted Fund	70,000	1,822	71,822
TOTAL FUNDS	256,767	14,525	271,292

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	153,651	(140,948)	12,703
Restricted funds			
Restricted Fund	151,647	(149,825)	1,822
TOTAL FUNDS	305,298	(290,773)	14,525

continued...

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14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	85,618	101,149	186,767
Restricted funds			
Restricted Fund	13,804	56,196	70,000
TOTAL FUNDS	99,422	157,345	256,767

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	118,567	(17,418)	101,149
Restricted funds			
Restricted Fund	246,318	(190,122)	56,196
TOTAL FUNDS	364,885	(207,540)	157,345

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	85,618	113,852	199,470
Restricted funds			
Restricted Fund	13,804	58,018	71,822
TOTAL FUNDS	99,422	171,870	271,292

continued...

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14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	272,218	(158,366)	113,852
Restricted funds			
Restricted Fund	397,965	(339,947)	58,018
TOTAL FUNDS	670,183	(498,313)	171,870

Restricted funds carried forward at 31st March 2024 are the balance of funds received from the Hywel Dda Legacy Fund and Welsh Government and also the Ceredigion Community Grant. These funds are for the costs of running the premises and include additional support towards these costs as a result of the cost of living crisis.

15. RELATED PARTY DISCLOSURES

During the year, donations totalling £25,885 were received from Valero Energy. One of the Charity's Trustees, Mr S Thornton, is also a senior member of Valero Energy.

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Sandy Bear Children's Bereavement Charity

Detailed Statement of Financial Activities for the Year Ended 31st March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	93,337	80,649
Gift aid	1,709	-
	95,046	80,649
Other trading activities		
Fundraising events	21,002	9,043
Charitable activities		
Grants	189,250	275,193
Total incoming resources	305,298	364,885
EXPENDITURE		
Other trading activities		
Fundraising activities	15,647	5,772
Charitable activities		
Wages	162,027	104,117
Social security	9,342	5,061
Pensions	3,440	1,937
Staff expenses and training	3,308	3,090
Insurance	167	1,206
Light and heat	5,656	4,212
Telephone	278	1,786
Postage and stationery	436	3,353
Advertising	8,936	4,789
Subscriptions and affiliations	1,070	473
Sessional and activity costs	10,918	9,982
Rent	12,087	10,083
Water rates	487	100
Volunteer expenses	5,069	951
Depreciation	453	1,117
	223,674	152,257
Support costs		
Management		
Wages	28,861	34,608
Social security	1,739	1,281
Pensions	658	757
Office costs	14,021	6,509
Repairs and renewals	1,002	510
Payroll fees	914	675
Carried forward	47,195	44,340

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Sandy Bear Children's Bereavement Charity

Detailed Statement of Financial Activities for the Year Ended 31st March 2024

	31.3.24 £	31.3.23 £
Management		
Brought forward	47,195	44,340
Professional fees	1,847	2,950
	49,042	47,290
Governance costs		
Independent examiners fee	2,410	2,221
Total resources expended	290,773	207,540
Net income	14,525	157,345

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Sandy Bear Children's Bereavement Charity

England & Wales - Charity number 1187011

Accounts

SIGN & RETURN

REGISTERED COMPANY NUMBER: 11855526 (England and Wales)
REGISTERED CHARITY NUMBER: 1187011

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31st March 2023

for

Sandy Bear Children's Bereavement Charity

Ashmole & Co
Manchester House
Grosvenor Hill
Cardigan
Ceredigion
SA43 1HY

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Sandy Bear Children's Bereavement Charity

Contents of the Financial Statements for the Year Ended 31st March 2023

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12 to 13
Notes to the Financial Statements	14 to 20
Detailed Statement of Financial Activities	21 to 22

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Sandy Bear Children's Bereavement Charity

Reference and Administrative Details for the Year Ended 31st March 2023

TRUSTEES	K A Brown A Copson S Evans-Browning (resigned 9.9.22) M A M Farmer I M Hall - Chair N L Philpott S Thornton I Matthews (appointed 27.1.23)
REGISTERED OFFICE	Europa House 115 Charles Street Milford Haven Pembrokeshire SA73 2HW
REGISTERED COMPANY NUMBER	11855526 (England and Wales)
REGISTERED CHARITY NUMBER	1187011
INDEPENDENT EXAMINER	Ashmole & Co Manchester House Grosvenor Hill Cardigan Ceredigion SA43 1HY

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Report of the Trustees for the Year Ended 31st March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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OBJECTIVES AND ACTIVITIES

Objectives and aims

Charitable Objective

To relieve the mental, emotional, spiritual, and physical distress of children and young people suffering from bereavement or living with a person who has a life limiting condition. The model of care provided is evidence based and we are members of the Child Bereavement Network.

Our Vision

A Wales where all children can get safe, timely and appropriate help and support when they are facing or have experienced a bereavement.

Our Mission

To relieve the mental, emotional, spiritual, and physical distress of children and young people suffering bereavement or living with a person who has a life-limiting condition.

Our Values

These are integral to our work; at Sandy Bear we are:

Supportive - we listen to children and young people, valuing their experience as told by themselves and help them to use their knowledge to gain support that is appropriate, relevant and effective for each individual.

Compassionate - children, young people and their families are at the heart of our actions, they drive how we give care, and we work to support their choices and decisions, helping them to feel safe and valued.

Professional - the care we give and how it is given, is based on the best available evidence. We encourage everyone to give their best and be ready to learn, adapt and change, when there are better ways of doing things. We strive to develop our expertise and share with others our learning to improve services for children.

Open and respectful - we are an open and transparent charity, valuing each person's individuality, we support diversity and believe different experiences and perspectives make us stronger and increases our quality.

Our Work

Sandy Bear provides a service to all toddlers, children, and teenagers up to the age of 18, who have experienced or are anticipating the death of a loved one. Our core activity has historically been within Pembrokeshire, although this year we have seen the development of pilot projects in Ceredigion and Carmarthenshire, and a focus on developing our work throughout Wales.

Focussing on the child/young person's voice and enabling them to speak about their experience in their own words is integral to our work. We focus on listening to the child/young person ensuring they can voice their understanding of the bereavement they have faced or are facing. We do this in a 1:1 therapeutic setting, but at Sandy Bear we recognise the tremendous value of peer-supported interventions.

We work hard to draw out how a child is feeling from their own perspective to get to the heart of the child's understanding about what they have experienced or their fears about what they will experience. This helps them to begin to address and make sense of their grief. Alongside working with individual children, we support parents, adult carers, particularly of younger children, to develop understanding about how children grieve and to identity effective ways of supporting their child, promoting communication, and addressing behaviour issues.

Finally, we work with other professionals such as police, teachers and health personnel, advising them how best to support children and families who are facing or have experienced bereavement.

We work to provide a route to a healthy grieving process that leads to grief normalisation, avoids detrimental out-comes and so provides the foundation for the child to lead a happier, more fulfilled life.

Bereavement can impact on every aspect of a young life, affecting physical and mental health and well-being. Bereaved children and young people are often the forgotten mourners. We want children to know that they, like adults, have a right to mourn, regardless of their age and understanding.

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All children will react differently to bereavement. Their reaction is influenced by a complex web of factors, including who had died, their relationship to the deceased, the nature of the death, the nature of communication within the child's network, the child's environment, their cognitive abilities, and their in-built resilience.

If the right support is not provided, and grief is left unresolved, the child's psychological health can be compromised. This has been shown to manifest itself in poorer mental health outcomes, poorer educational outcomes and risky behaviour that can bring serious consequences immediately, or later on in life.

We have referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

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ACHIEVEMENT AND PERFORMANCE

Introduction

This report sees us working a resumed level of service delivery that isn't defined by the covid pandemic, though acutely aware new strains of the virus could impact on our work, and on the nature of referrals at any time. As Wales has been able to support those fleeing war and conflict, we are also engaging with agencies who may see bereaved children and young people needing support whilst exploring the many complexities of working across cultures, languages, and borders to offer our support in future.

There continues to be a lack of longitudinal studies to evidence the impact of child bereavement, but the UK Child Bereavement Network (CBN) works as a hub which supports bereaved children and young people by providing a central point for the latest evidence and information concerning the impacts of child bereavement.

What we do know from our collaboration with professionals across the UK and supporting evidence available through the CBN, is that the death of a close family member is associated with a range of poor outcomes for children and young people, both in the short and medium-term and into adulthood, including early mortality, mental and physical health problems, and disrupted education.

Even after the initial grief and the years that follow, evidence suggests that delayed grief reactions may be triggered when subsequent life changes occur, such as a parent re-marrying or the bereaved person having their own child. Providing a route to a healthy grieving process that leads to grief normalisation, avoids these detrimental outcomes and so provides the foundation for the child to lead a happier, more fulfilled life, progressing with their development.

We believe that every child and young person should have the opportunity to thrive and to be the very best that they can be, we want to live in a society that supports and enables children, young people and their families to rebuild their lives after the death of a loved one, giving them courage, resilience and hope for a bright future.

Since our inception as a charity, we have worked hard to ensure continuity of an effective, evidence-based service for the children, young people and families that we support. We are members of the Pembrokeshire Bereavement Network, Palliative Care and End of Life Strategy Group (Hywel Dda Health Board), Child Bereavement Network (UK), the Welsh Government for Bereavement Framework, and UK Commission on Bereavement. We remain actively involved in the work underpinning the National Framework for Bereavement Care in Wales alongside key partners and Welsh Government to champion better recognition of child bereavement and the needs of children.

Services

The challenges that covid presented us with, have also provided the basis for a review of how we implement our provision, and what is possible to ensure every child/young person who needs our support is able to access it. Whilst our core delivery of face-to-face assessments, support and peer support has resumed. We can harness technology and adapt to online and telephone meetings and support for those unable to reach us via our centre, or at one of the hubs we use across the counties.

The advantages of being flexible in our approach is evidenced by our attendance rates, the support offered, and the outcomes achieved have gone from strength to strength. As of 31st March 2023, we have seen 175 new referrals to our services from 1st April 2022, and throughout the year supported 321 children and young people, as well as many more parents and carers; in addition is the awareness raising and support given to all sector professionals who work with our beneficiaries.

Our longest waiting period for initial contact following a referral is within four weeks in the most exceptional circumstances, with most contact being made within one working week. Our longest waiting time for service delivery has been 6 weeks. Our own self-imposed maximum target of 12 weeks to mirror similar services sees the team working well to keep within this timeframe.

We continue to accept direct referrals in addition to those from professionals, and we are working through processes to ensure these are simple and accessible for those who need our support. This will include a move towards greater digitalisation of forms and information gathering.

We continue to directly support health, social care, education, and other relevant professionals who are dealing with or encounter bereavement affecting children and their families by providing resources and awareness of how children are affected and what might help their situations. This support provides benefit to those children who are facing or suffering from bereavement by enabling those in contact with them to manage their issues more effectively.

Demographic Information

Out of the 175 new referrals received between 1st April 2022 to 31st March 2023:
- 12% were for under 5 year olds
- 45% were for under 10 years old
- 43% were for 11 to 18 year olds

42% of the bereavement experienced was that of parents.
37% was for bereavement of grandparents.
The remainder comprised of bereavement from other close family members, which included, siblings, aunt, uncle, there were also several peer and close friend bereavements.
In 24% of the referrals, cancer was the cause of death.
14% of referrals was through suicide as the cause of death.
9% of referrals were due to accidents as being the cause of death.
36% of referrals were due to other health conditions which include heart, lung, renal conditions amongst others.
5% were due to accidental drug overdose.
3% were due to Covid 19.
6% are still awaiting cause of death to be confirmed.
3% were referrals for anticipatory grief support prior to bereavement.

Part of our bereavement support for children, includes running 3 age-appropriate fun days for those who have been through our service.

In July 2022 we took over Carew Castle and provided a number of activities supported by other agencies for children and their families.

In December 2022 we organised a trip to Folly Farm which was well attended by our children and their families.
The teenagers had their own event at the Torch Theatre and again this was welcomed and well attended.

Staff and Volunteer Support

There have been several changes to our team during the financial year. As we start our new year of activities an important objective to achieve will be the appointment of a Chief Executive Officer to provide an internal organisational structure that will enable the charity to keep moving forwards and growing. The trustee board, staff and volunteer team will be working closely with the postholder to implement a review of the charity plan, refresh our brand and re-invigorate our conversations with supporters as we evolve.

We continue to add strength to the team through the practitioner roles and the different backgrounds in which their vast experience really adds value to our work with beneficiaries.

Volunteers are an integral part of our work, and we couldn't exist in the way we do without them. Mostly our service delivery volunteers have experience across statutory and voluntary sectors working with children and young people. Some come with a drive and enthusiasm, which is easy to capture and to implement training and support to ensure everyone is supported.

Volunteers are involved in the charity at all levels within direct delivery, fundraising, and administration, assisting with events, and in leading our strategic direction and charity governance processes.

By the end of March 2023, we had 15 bereavement support group volunteers for Pembrokeshire and 4 events volunteers. We commenced work on our pilot project funded by Welsh Government to provide a post suicide bereavement service for children in Ceredigion and Carmarthenshire and by the end of March before that service was commencing, we had recruited 5 volunteers in Ceredigion and 5 in Carmarthenshire.

We provide training/awareness sessions for volunteers, so that people understand fully what they're becoming a part of and are given the skills and support to be effective volunteers.

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In the coming year we will implement one to one supervision sessions to be offered to all our volunteers working in groups, this will be led and carried out by our Clinical Leads. As well as providing training, due to the sensitivity of the stories heard in group, it's important to make sure our volunteers feel able to discuss any concerns or worries and also their feelings about their work with us.

We hosted a drop in event in June 2022 for new volunteers

.

We ran one round of group training sessions in summer 2022 (over 3 full day sessions).

We hosted 4 training sessions with regards to our pilot project in Autumn 2022 (2 days in Ceredigion and 2 days in Carmarthenshire).

We run these training and awareness days regularly throughout the year to support our volunteers in working with us.

Trustees and Governance

We continue to be a small group of committed trustees; this last year has seen the resignation of one of our number but also the appointment of another. As our number remains small, we will undertake a Trustee recruitment drive in the coming year to strengthen our board, not only in terms of number but also in diversity and skill.

Education and Training

At Sandy Bear we take a proactive approach to the training and development of our team, staff and volunteers. We provide training opportunities as well as make the most of learning partnerships if possible. Our service model is based on the work carried out at the Winston's Wish Foundation and our staff receive training directly provided by the foundation.

The purpose of staff development and training is to continually improve Sandy Bear's effectiveness to provide intervention to children, young people and their families who have experienced a bereavement that is impacting upon their emotional health and wellbeing.

All staff and volunteers attend induction training (3 days) and Safeguarding training (1 day). Individual staff development, training and support needs (and the plans for meeting them) are agreed during the induction period and at annual appraisal meetings. Plans are reviewed and updated during supervision meetings. Individual members of staff are responsible for implementation of planned learning and Sandy Bear is responsible for ensuring that a range of opportunities and resources are available to support this.

The members of the team have completed volunteer and assessment training (including safeguarding, supervision, and clinical supervision); bereavement by suicide and mental health first aid training for adults. We invested in external specialist training for staff in child bereavement, increasing knowledge and skills base. Going forward, the overall effectiveness of staff development and training will be reviewed as part of the annual review of the developing charity business plan.

Our Network

Sandy Bear works alongside statutory providers and the third sector in Pembrokeshire, Wales and across the UK. We are members of and have active participation in the Pembrokeshire Bereavement Network and Child Bereavement Network UK.

Through the work undertaken with Welsh Government in the development of the National Bereavement Strategy, supported by the Welsh Government we have developed a pilot project to extend our service into the counties of Ceredigion and Carmarthenshire. The preparation to deliver this as a live service by April this year, we are on track to begin this work on time.

We continue to be active members of the Pembrokeshire Bereavement Network, the Child Bereavement Network (UK), the Welsh Government for Bereavement Care Group, Palliative Care and End of Life Strategy Workshop and UK Commission on Bereavement. We have close working relationships with Pembrokeshire County Council and have begun to forge relationships with Ceredigion and Carmarthenshire councils.

In addition, we work closely with GPs, CAMHs, Hywel Dda Health Board, Social Services and Education including Pembrokeshire College.

Conclusion

Sandy Bear continues to build its structure, systems, and processes, whilst also reviewing and improving. We strive to meet the needs of children, young people and their families whenever they are referred to us and work as collaboratively as possible within our close professional communities to support the best outcomes for those children and young people.

We began as a small charity rooted in our community; the support we receive is greatly appreciated. The end of this year sees us starting a service in two more counties to provide support for children and young people bereaved by suicide, and we see this as our opportunity to explore being able to eventually deliver a whole model of service further across Wales and support more children and young people.

FINANCIAL REVIEW

Income Generation

We are a young charity and make a significant impact to the lives of children and young people with the resources that are available to us. In this financial year, total income amounted to £364,887 a 135% growth on income during the previous period.

We seek to diversify our income through a range of sources with our income coming from statutory and voluntary grants, trusts, and foundations. We are also growing our general income through community and event fundraising activity to ensure we are not dependent upon any one source of funding.

During the year we have been supported by several charity of the year partnerships and we continue to utilise social media and online giving platforms to offer a variety of means for the public to support our work.

Reserves policy

Sandy Bear has a policy of maintaining an unrestricted free reserve, being the net current assets excluding funds designated for a specific purpose. The Trustees consider that a free reserve is required for the purpose of ensuring the continuity of service during periods of high demand and/or fluctuations in income.

The Service has a commitment to retain the equivalent of six months operational costs as a free reserve.

The level of the unrestricted free reserve at the end of the financial year ending 31st March 2023 amounted to £186,030, which based on total expenditure for the year ended 31st March 2023 equates to 10 months operational costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Charity was registered with the Charity Commission on the 17th December 2019. The Charity also operates under the working name Sandy Bear Children's Bereavement Charity. The Charity is currently governed by a board of six Trustees.

Recruitment and appointment of new trustees

Trustee officers are elected by the members of the Board, which includes the current Chair, Vice Chair, Treasurer and Safeguarding offices. Office is retained until the next Annual General Meeting when Trustees are eligible for re-election. Upon re-election, a Trustee is appointed for a term of three years. At the end of term, a Trustee must retire from re-election. Paid staff members who attend the trustee board meetings do not have voting rights.

New Trustees are briefed on their legal obligations under Charity and company law, the content of the Articles of Association, the Board's decision-making processes, the business plan and the recent financial performance of the Charity. All new Board members are invited to an organisation induction, delivered by Trustees and staff.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board of Trustees meet quarterly as a minimum and are responsible for the governance and the strategic direction of the Charity. The Board of Trustees oversee major decisions.

The Clinical Leads and Charity Development Lead provide an update of their areas of responsibility to the Board each quarter and the Chair at all trustee board meetings.

Risk management

Trustees direct risk assessments to be undertaken to inform decision making and any incidents or risks identified are recorded and reported by the Sandy Bear Clinical Lead at every meeting. This work is formalised into a Charity Risk Register based supported by a risk management policy.

Our risk and Audit sub-committee over see and maintain our risk register with operational staff responsible for day-to-day implementation and adherence.

General Data Protection

Sandy Bear is committed to ensuring full transparency and accountability for all personal data of children, young people and their families, employees, volunteers, supporters and other stakeholders associated with the Charity. Data includes the collection, usage, storage and disposal of personal information. The Charity is committed to fulfilling its General Data Protection obligations in lines with the General Data Protection Act 2018.

Approved by order of the board of trustees on 1st December 2023 and signed on its behalf by:

I M Hall - Trustee

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Independent Examiner's Report to the Trustees of Sandy Bear Children's Bereavement Charity

Independent examiner's report to the trustees of Sandy Bear Children's Bereavement Charity ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

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

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

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Dr B.S. Ridgway
The Institute of Chartered Accountants in England and Wales

Ashmole & Co
Manchester House
Grosvenor Hill
Cardigan
Ceredigion
SA43 1HY

4th December 2023

Ashmole & Co.

Sandy Bear Children's Bereavement Charity

Statement of Financial Activities for the Year Ended 31st March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	80,651	-	80,651	54,431
Charitable activities	4				
Children's Bereavement Service		28,875	246,318	275,193	93,672
Other trading activities	3	9,043	-	9,043	7,322
Total		118,569	246,318	364,887	155,425
EXPENDITURE ON					
Raising funds		5,774	-	5,774	-
Charitable activities	5				
Children's Bereavement Service		11,646	190,122	201,768	142,033
Total		17,420	190,122	207,542	142,033
NET INCOME		101,149	56,196	157,345	13,392
RECONCILIATION OF FUNDS					
Total funds brought forward		85,618	13,804	99,422	86,030
TOTAL FUNDS CARRIED FORWARD		186,767	70,000	256,767	99,422

The notes form part of these financial statements

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Sandy Bear Children's Bereavement Charity

Balance Sheet
31st March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	11	737	-	737	1,395
CURRENT ASSETS					
Debtors	12	-	-	-	558
Cash at bank and in hand		188,347	72,963	261,310	102,867
		188,347	72,963	261,310	103,425
CREDITORS					
Amounts falling due within one year	13	(2,317)	(2,963)	(5,280)	(5,398)
NET CURRENT ASSETS		186,030	70,000	256,030	98,027
TOTAL ASSETS LESS CURRENT LIABILITIES		186,767	70,000	256,767	99,422
NET ASSETS		186,767	70,000	256,767	99,422
FUNDS	14				
Unrestricted funds				186,767	85,618
Restricted funds				70,000	13,804
TOTAL FUNDS				256,767	99,422

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

The notes form part of these financial statements

continued...

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Balance Sheet - continued
31st March 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 1st December 2023 and were signed on its behalf by:

I M Hall - Trustee

Ashmole & Co.

Notes to the Financial Statements
for the Year Ended 31st March 2023

1. ACCOUNTING POLICIES

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

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

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

Allocation and apportionment of costs
Costs have been allocated as far as possible between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others have been apportioned based on the estimated usage of the resource.

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

Plant and machinery	- 20% on cost
Computer equipment	- 15% on reducing balance

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

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

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

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2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	80,651	54,431

3. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Fundraising events	9,043	7,322

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.23	31.3.22
		£	£
Grants	Children's Bereavement Service	275,193	93,672

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Moondance Foundation	-	5,791
Millennium Stadium Charitable Trust	-	2,331
Children in Need	35,500	37,053
Pembrokeshire County Council	36,000	8,822
National Lottery Grant	35,565	8,349
Postcode Community Trust	25,000	19,601
Police/Crime Commission Aces Funding	-	10,500
Arnold Clark Community Fund	-	1,000
Charities Trust	1,000	50
Dean Bevzy Evans	-	175
Peggy and Molly Thomas Charitable Trust	2,875	-
Welsh Government	49,253	-
Hywel Davies Legacy Fund	90,000	-
	275,193	93,672

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Children's Bereavement Service	152,257	49,511	201,768

continued...

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6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Children's Bereavement Service	47,290	2,221	49,511

7. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Independent examiners fee	2,221	2,280
Depreciation - owned assets	1,117	393

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

9. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	138,725	90,594
Social security costs	6,342	2,507
Other pension costs	2,694	1,296
	147,761	94,397

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

	31.3.23	31.3.22
Admin	2	2
Clinical	5	3
	7	5

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

continued...

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10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 31.3.22

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	54,431	-	54,431
Charitable activities			
Children's Bereavement Service	7,016	86,656	93,672
Other trading activities	7,322	-	7,322
Total	68,769	86,656	155,425
EXPENDITURE ON			
Charitable activities			
Children's Bereavement Service	69,145	72,888	142,033
NET INCOME/(EXPENDITURE)	(376)	13,768	13,392
RECONCILIATION OF FUNDS			
Total funds brought forward	85,994	36	86,030
TOTAL FUNDS CARRIED FORWARD	85,618	13,804	99,422

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1st April 2022	1,603	580	2,183
Additions	459	-	459
At 31st March 2023	2,062	580	2,642
DEPRECIATION			
At 1st April 2022	616	172	788
Charge for year	1,056	61	1,117
At 31st March 2023	1,672	233	1,905
NET BOOK VALUE			
At 31st March 2023	390	347	737
At 31st March 2022	987	408	1,395

continued...

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12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Prepayments	-	558

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Social security and other taxes	2,461	2,901
Other creditors	502	374
Accruals and deferred income	2,317	2,123
	5,280	5,398

14. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	85,618	101,149	186,767
Restricted funds			
Restricted Fund	13,804	56,196	70,000
TOTAL FUNDS	99,422	157,345	256,767

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	118,569	(17,420)	101,149
Restricted funds			
Restricted Fund	246,318	(190,122)	56,196
TOTAL FUNDS	364,887	(207,542)	157,345

continued...

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14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	85,994	(376)	85,618
Restricted funds			
Restricted Fund	36	13,768	13,804
TOTAL FUNDS	86,030	13,392	99,422

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,769	(69,145)	(376)
Restricted funds			
Restricted Fund	86,656	(72,888)	13,768
TOTAL FUNDS	155,425	(142,033)	13,392

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	85,994	100,773	186,767
Restricted funds			
Restricted Fund	36	69,964	70,000
TOTAL FUNDS	86,030	170,737	256,767

continued...

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14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	187,338	(86,565)	100,773
Restricted funds			
Restricted Fund	332,974	(263,010)	69,964
TOTAL FUNDS	520,312	(349,575)	170,737

Restricted funds carried forward at 31st March 2023 are the balance of funds received from the Hywel Dda Legacy Fund. These funds are for the costs of running the premises and include additional suppport towards these costs as a result of the cost of living crisis.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.

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Sandy Bear Children's Bereavement Charity

Detailed Statement of Financial Activities for the Year Ended 31st March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	80,651	54,431
Other trading activities		
Fundraising events	9,043	7,322
Charitable activities		
Grants	275,193	93,672
Total incoming resources	364,887	155,425
EXPENDITURE		
Other trading activities		
Fundraising activities	5,774	-
Charitable activities		
Wages	104,117	50,981
Social security	5,061	1,013
Pensions	1,937	546
Staff expenses and training	3,090	2,263
Insurance	1,206	992
Light and heat	4,212	2,031
Telephone	1,786	566
Postage and stationery	3,353	2,172
Advertising	4,789	4,334
Subscriptions and affiliations	473	178
Sessional and activity costs	9,982	16,502
Rent	10,083	8,250
Water rates	100	35
Volunteer expenses	951	172
Plant and machinery	1,056	321
Computer equipment	61	72
	152,257	90,428
Support costs		
Management		
Wages	34,608	39,613
Social security	1,281	1,494
Pensions	757	750
Office costs	6,509	5,229
Repairs and renewals	510	1,388
Payroll fees	675	500
Professional fees	2,950	351
	47,290	49,325

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Sandy Bear Children's Bereavement Charity

Detailed Statement of Financial Activities for the Year Ended 31st March 2023

	31.3.23 £	31.3.22 £
Management		
Governance costs		
Independent examiners fee	2,221	2,280
Total resources expended	207,542	142,033
Net income	157,345	13,392

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Sandy Bear Children's Bereavement Charity

England & Wales - Charity number 1187011

Accounts

REGISTERED COMPANY NUMBER: 11855526 (England and Wales)
REGISTERED CHARITY NUMBER: 1187011

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31st March 2022

for

Sandy Bear Children's Bereavement Charity

Ashmole & Co
Manchester House
Grosvenor Hill
Cardigan
Ceredigion
SA43 1HY

Sandy Bear Children's Bereavement Charity

Contents of the Financial Statements for the Year Ended 31st March 2022

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12 to 13
Notes to the Financial Statements	14 to 20
Detailed Statement of Financial Activities	21 to 22

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Sandy Bear Children's Bereavement Charity

Reference and Administrative Details for the Year Ended 31st March 2022

TRUSTEES	K A Brown A Copson S Evans-Browning M A M Farmer I M Hall - Chair - Chair C A Oakley (resigned 20.4.21) N L Philpott J S Stacey (resigned 4.3.22) S Thornton (appointed 19.11.21) K Minton (resigned 1.7.21)
REGISTERED OFFICE	Europa House 115 Charles Street Milford Haven Pembrokeshire SA73 2HA
REGISTERED COMPANY NUMBER	11855526 (England and Wales)
REGISTERED CHARITY NUMBER	1187011
INDEPENDENT EXAMINER	Ashmole & Co Manchester House Grosvenor Hill Cardigan Ceredigion SA43 1HY

Sandy Bear Children's Bereavement Charity

Report of the Trustees for the Year Ended 31st March 2022

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

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Report of the Trustees
for the Year Ended 31st March 2022

OBJECTIVES AND ACTIVITIES
Objectives and aims
Charitable Objective
To relieve the mental, emotional, spiritual, and physical distress of children and young people suffering from bereavement or living with a person who has a life limiting condition. The model of care provided is evidence based and we are members of the Child Bereavement Network.

Our Vision
A Wales where all children can get safe, timely and appropriate help and support when they are facing or have experienced a bereavement.

Our Values
These are integral to our work; at Sandy Bear we are:

Supportive - we listen to children and young people, valuing their experience as told by themselves and help them to use their knowledge to gain support that is appropriate, relevant and effective for everyone.

Compassionate - Children, young people and their families are at the heart of our actions, they drive how we give care, and we work to support their choices and decisions, helping them to feel safe and valued.

Professional - the care we give and how it is given, is based on the best available evidence. We encourage everyone to give of their best and be ready to learn, adapt and change, when there are better ways of doing things. We strive to develop our expertise and share with others our learning to improve services for children.

Open and respectful - we are an open and transparent charity, valuing each person's individuality, we support diversity and believe different experiences and perspectives make us stronger and increases our quality.

Sandy Bear provides a service to all toddlers, children, and teenagers up to the age of 18, who have experienced or are anticipating the death of a loved one.

We focus on listening to the child and ensuring they can voice in their own words and with their own understanding, their story about the bereavement they have faced, or are facing. We can do this in a 1:1 therapeutic setting, but at Sandy Bear we recognise the tremendous value of peer-supported interventions.

We work hard to draw out how a child is feeling from their own perspective to get to the heart of the child's understanding about what they have experienced or their fears about what they will experience. This helps them to begin to address and make sense of their grief.

Alongside working with individual children, we support parents and/or carers, particularly of younger children, to develop understanding about how children grieve and to identity effective ways of supporting their child, promoting communication and addressing behaviour issues.

Finally, we can work with other professionals such as police, teachers and health personnel, advising them how best to support children and families who are facing or have experienced bereavement.

We work to provide a route to a healthy grieving process that leads to grief normalisation, avoids detrimental out-comes and so provides the foundation for the child to lead a happier, more fulfilled life.

Bereavement can impact on every aspect of a young life, affecting physical and mental health and well-being. Bereaved children and young people are often the 'forgotten mourners. We want children to know that they, like adults, have a right to mourn, regardless of their age and understanding.

All children will react differently to bereavement. Their reaction is influenced by a complex web of factors, including who had died, their relationship to the deceased, the nature of the death, the nature of communication within the child's network, the child's environment, their cognitive abilities, and their in-built resilience.

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If the right support is not provided, and grief is left unresolved, the child's psychological health can be compromised. This has been shown to manifest itself in poorer mental health outcomes, poorer educational outcomes and risky behaviour that can bring serious consequences.

We have referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

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ACHIEVEMENT AND PERFORMANCE

Introduction

This is the third report since formation as a not-for-profit private limited company registered with Companies House on the 1st of March 2019 and the attainment of Charity Commission registered charity status on 17th December 2019.

This report starts at the time when the country was recovering from the restrictions and limitations required to manage the Covid infection and concludes at a time when a war had started in Europe, with its impact being felt far and wide.

Charity

Sandy Bear is a not-for-profit charity dedicated to improving and strengthening the emotional health and wellbeing of young people aged 0-18 (and their families).

There is a lack of longitudinal studies to evidence the impact of child bereavement, but the UK Child Bereavement Network (CBN) provides a hub which supports bereaved children and young people by providing a central point for the latest evidence and information concerning the impacts of child bereavement.

What we do know from our collaboration with professionals across the UK and supporting evidence available through the CBN, is that the death of a close family member is associated with a range of poor outcomes for children and young people, both in the short and medium-term and into adulthood, including early mortality, mental and physical health problems, and disrupted education. Even after the initial grief and the years that follow, evidence suggests that delayed grief reactions may be triggered when subsequent life changes occur, such as a parent re-marrying or the bereaved person having their own child. Providing a route to a healthy grieving process that leads to grief normalisation, avoids these detrimental out-comes and so provides the foundation for the child to lead a happier, more fulfilled life, progressing with their development.

We believe that every child and young person should have the opportunity to thrive and to be the very best that they can be; we want to live in a society that supports and enables children, young people and their families to rebuild their lives after the death of a loved one, giving them courage, resilience and hope for a bright future.

Since our inception as a charity, we have worked hard to ensure continuity of an effective, evidence-based service for the children, young people, and families that we support.

We are members of the Pembrokeshire Bereavement Network, Palliative Care and End of Life Strategy Group (Hywel Dda Health Board), Child Bereavement Network (UK), the Welsh Government for Bereavement Framework, and UK Commission on Bereavement.

We remain actively involved in the work underpinning the National Framework for Bereavement Care in Wales alongside key partners and Welsh Government to champion better recognition of child bereavement and the needs of children.

Services

Although Covid presented us with considerable challenges to provide a service and fulfil our responsibilities as a charity, it also facilitated the opening of different ways of working to enable accessibility, both in terms of the services provided and the governance of the charity. Both staff and trustees have become skilled at working remotely which in turn has the benefit of maximising human resource, attendance and engagement.

We continue to make the most of the remote opportunities available, whether it be training for trustees, training for our staff and volunteers or joining networks to promote children's voices in bereavement as well as learning and sharing of ideas networks.

At the beginning of the year (1 April 2021) we had 104 receiving our service. By the end of the year (31 March 2022), we have provided a service to 221 children and young people. Over the last year we have measured our performance in answering the needs of children referred to our service by ensuring no child would wait longer than 12 weeks for their first contact support from us. I'm pleased to report that over the last year of 1st April 2021 to 31st March 2022, zero children and young people have waited longer than 12 weeks for our service support. Our longest waiting time as of the 31st of March 2022 is 6 weeks.

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We continued our decision to accept direct referrals from families to access our service, as this has worked well, and we have been fortunate enough to grow our workforce to manage the increased demand.

By May 2021 we were able to resume full face to face services, including assessments and therapeutic group work. Our team has worked hard to ensure that all those children supported via virtual appointments through lock down were able to access the group therapy programmes, in our building and by the end of April 2022 every child will have been offered this kind of support.

The group programmes are an integral part of our bereavement support programme, by working through practitioner led interventions alongside their peers, children and young people can feel less isolated, the stigma of being bereaved is reduced and the ability to communicate and express their feelings increased.

We continue to directly support health, social care, education, and other relevant professionals who are dealing with or encounter bereavement affecting children and their families by providing resources and awareness of how children are affected and what might help their situations. This support provides benefit to those children who are facing or suffering from bereavement by enabling those in contact with them to manage their issues more effectively.

Between 1st April 2021 and the 31st March 2022, we received 117 new referrals from families, social services, undertakers, police, education, youth workers and flying start for our service.

Demographic Information
- 117 referrals
- 20 were for under 5 year olds, of which 9 were male and 11 female
- 55 were for under 10 years, of which 29 were male and 26 female
- 42 were for 11 to 18 year olds, of which 16 were male and 26 female

Relationship to Bereaved Child
Mother - 17
Father - 29
Aunt - 1
Uncle - 10
Grandparents - 39
Sibling - 11
Friend - 1
Other - 9

Cause of Death
Suicide - 12
Cancer - 22
Heart attack - 8
Covid 19 - 5
COPD/Lung disease - 1
Accident (inc. road traffic) - 12
Heart failure - 1
Anticipatory grief - 1
Neo/Post Natal death - 1
Brain haemorrhage - 1
Dementia - 1
Stroke - 2
Alcoholism - 3
Sudden death - 11
Under investigation, cause yet to be confirmed - 4

Team
Our team continues to improve and develop. For the operational service we employ our two service leads, who are supported by two further bereavement practitioners. All our operational service employees have access and utilise external service supervision which allows safety and supports quality assurance of practice.

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Our charity business team is led by our Charity Business development lead, supported by our newly appointed charity coordinator.

Volunteers
Our volunteer ratio is 1 volunteer per 2 children in each group session which is additional to the Clinical Lead and one volunteer to support the Clinical Lead in each parents/carer group.

Volunteers support the charity within several roles, including supporting groups, administrative tasks and the running of our website.

All volunteers who support groups are required to undertake a training programme prior to working with children, which includes an externally accredited day on Safeguarding, and all are subject to an initial enhanced DBS check, prior to commencing work with us. The DBS check and safeguarding training is repeated every 3 years.

Education and Training
At Sandy Bear we take a proactive approach to the training and development of our staff and provide training opportunities as well as make the most of learning partnerships if possible.

Our service model is based on the work carried out at the Winston's Wish Foundation and our staff receive training directly provided by the foundation.

The purpose of staff development and training is to continually improve Sandy Bears effectiveness to provide intervention to children, young people and their families who have experienced a bereavement that is impacting upon their emotional health and wellbeing.

All staff and volunteers attend induction training (3 days) and Safeguarding training (1 day). Individual staff development, training and support needs (and the plans for meeting them) are agreed during the induction period and at annual appraisal meetings. Plans are reviewed and updated during supervision meetings.

Individual members of staff are responsible for implementation of planned learning and Sandy Bear is responsible for ensuring that a range of opportunities and resources are available to support this.

The members of the team have completed volunteer and assessment training (including safeguarding, supervision and clinical supervision); bereavement by suicide and mental health first aid training for adults. We invested in external specialist training for staff in child bereavement, increasing knowledge and skills base.

Going forward, the overall effectiveness of staff development and training will be reviewed as part of the annual review of the developing charity business plan.

Our Network
Sandy Bear works alongside statutory providers and the third sector in Pembrokeshire, Wales and across the UK. We are members of and have active participation in the Pembrokeshire Bereavement Network and Child Bereavement Network UK.

Through the work undertaken with Welsh Government in the development of the National Bereavement Strategy, work is underway, supported by the Welsh Government to agree a pilot project to extend our service into the counties of Ceredigion and Carmarthenshire. The aim will be to start the work to deliver service into those counties by April 2023. We continue to be active members of the Pembrokeshire Bereavement Network, the Child Bereavement Network (UK), the Welsh Government for Bereavement Care Group, Palliative Care and End of Life Strategy Workshop and UK Commission on Bereavement.

We have close working relationships with Pembrokeshire County Council. In addition, we work closely with GPs, CAMHs, Hywel Dda Health Board, Social Services and Education including Pembrokeshire College.

Conclusion

Sandy Bear continues to build its structure, systems and processes, whilst also reviewing and improving. We strive to meet the needs of children. Young people and their families whenever they are referred to us and work in as collaborative way as possible within our close professional communities to support the best outcomes for those children and young people.

We began as a small charity rooted in our community; the support we receive is greatly appreciated. The end of this year sees us preparing to expand into two other counties to provide a service for children and young people bereaved by suicide, and we see this as our opportunity to explore being able to eventually deliver a whole model of service outside of Pembrokeshire alone and support more children.

FINANCIAL REVIEW

Income Generation

As a relatively new and growing charity, we make a significant impact to the lives of children and young people with the resources that are available to us.

In this financial year, total income amounted to £155,425 a 27% growth on income during the previous period.

We continue to work to look at different sources of funding. We endeavour to be supported through philanthropy, trust, grant, local authority and online platforms that helps us to diversify our funding mix, reduce income risk and ensure that we are not over-reliant on a particular stream of funding. During 2021 we benefited from being voted the Port of Milford Haven Charity of the year. In January this year we were voted Charity of the year and are being supported by Vincent Davies as well as Soroptimists International Haverfordwest.

We continue to maintain a social media profile utilising Facebook, Twitter and LinkedIn. Our website continues to grow and improve expertly managed by one of our dedicated volunteers.

It is fundamental to the Charity that income growth is maintained, diversified and managed appropriately in line with stakeholder needs. During the upcoming year, we will work hard to ensure that all investors into our charity are stewarded in accordance with their needs.

Reserves policy

Sandy Bear has a policy of maintaining an unrestricted free reserve, being the net current assets excluding funds designated for a specific purpose. The Trustees consider that a free reserve is required for the purpose of ensuring the continuity of service during periods of high demand and/or fluctuations in income.

The Service has a commitment to retain the equivalent of six months operational costs as a free reserve.

The level of the unrestricted free reserve at the end of the financial year ending 31st March 2022 amounted to £84,223, which based on total expenditure for the year ended 31st March 2022 equates to 7 months operational costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

The Charity was registered with the Charity Commission on the 17th December 2019. The Charity also operates under the working name Sandy Bear Children's Bereavement Charity. The Charity is currently governed by a board of seven Trustees.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustee officers are elected by the members of the Board, which includes the current Chair, Vice Chair, Treasurer and Safeguarding offices. Office is retained until the next Annual General Meeting when Trustees are eligible for re-election. Upon re-election, a Trustee is appointed for a term of three years. At the end of term, a Trustee must retire from re-election. Paid staff members who attend the trustee board meetings do not have voting rights.

New Trustees are briefed on their legal obligations under Charity and company law, the content of the Articles of Association, the Board's decision-making processes, the business plan and the recent financial performance of the Charity. All new Board members are invited to an organisation induction, delivered by Trustees and staff.

Organisational structure

The Board of Trustees meet quarterly as a minimum and are responsible for the governance and the strategic direction of the Charity. The Board of Trustees oversee major decisions.

The Clinical Leads and Charity Development Lead provide an update of their areas of responsibility to the Board each quarter and the Chair at all trustee board meetings.

Risk management

Trustees direct risk assessments to be undertaken to inform decision making and any incidents or risks identified are recorded and reported by the Sandy Bear Clinical Lead at every meeting. This work is formalised into a Charity Risk Register based supported by a risk management policy.

General Data Protection

Sandy Bear is committed to ensuring full transparency and accountability for all personal data of children, young people and their families, employees, volunteers, supporters and other stakeholders associated with the Charity. Data includes the collection, usage, storage and disposal of personal information. The Charity is committed to fulfilling its General Data Protection obligations in lines with the General Data Protection Act 2018.

Approved by order of the board of trustees on 17th November 2022 and signed on its behalf by:

I M Hall - Chair - Trustee

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Independent Examiner's Report to the Trustees of Sandy Bear Children's Bereavement Charity

Independent examiner's report to the trustees of Sandy Bear Children's Bereavement Charity ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

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

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

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

B R. Ridgway

Dr B.S. Ridgway
ACA, CTA
Ashmole & Co
Manchester House
Grosvenor Hill
Cardigan
Ceredigion
SA43 1HY

Date: 14.12.22

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Sandy Bear Children's Bereavement Charity

Statement of Financial Activities for the Year Ended 31st March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	54,431	-	54,431	63,414
Charitable activities					
Children's Bereavement Service		7,016	86,656	93,672	58,253
Other trading activities	3	7,322	-	7,322	755
Total		68,769	86,656	155,425	122,422
EXPENDITURE ON					
Charitable activities	5				
Children's Bereavement Service		69,145	72,888	142,033	93,686
NET INCOME/(EXPENDITURE)		(376)	13,768	13,392	28,736
RECONCILIATION OF FUNDS					
Total funds brought forward		85,994	36	86,030	57,294
TOTAL FUNDS CARRIED FORWARD		85,618	13,804	99,422	86,030

The notes form part of these financial statements

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Sandy Bear Children's Bereavement Charity

Balance Sheet
31st March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	11	1,395	-	1,395	1,662
CURRENT ASSETS					
Debtors	12	558	-	558	131
Cash at bank and in hand		89,063	13,804	102,867	90,894
		89,621	13,804	103,425	91,025
CREDITORS					
Amounts falling due within one year	13	(5,398)	-	(5,398)	(6,657)
NET CURRENT ASSETS		84,223	13,804	98,027	84,368
TOTAL ASSETS LESS CURRENT LIABILITIES		85,618	13,804	99,422	86,030
NET ASSETS		85,618	13,804	99,422	86,030
FUNDS	14				
Unrestricted funds				85,618	85,994
Restricted funds				13,804	36
TOTAL FUNDS				99,422	86,030

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

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

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

The notes form part of these financial statements

continued...

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Balance Sheet - continued
31st March 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17th November 2022 and were signed on its behalf by:

I M Hall - Chair - Trustee

Notes to the Financial Statements for the Year Ended 31st March 2022

1. ACCOUNTING POLICIES

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

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

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

Allocation and apportionment of costs
Costs have been allocated as far as possible between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others have been apportioned based on the estimated usage of the resource.

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

Plant and machinery	-	20% on cost
Computer equipment	-	15% on reducing balance

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

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

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

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2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	54,431	63,414

3. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Fundraising events	7,322	755

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.22	31.3.21
		£	£
Grants	Children's Bereavement Service	93,672	58,253

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
South Hook LNG	-	5,000
CAF	-	1,500
Moondance Foundation	5,791	5,000
DBE Trust	-	1,000
Millennium Stadium Charitable Trust	2,331	-
Groundworks	-	1,000
Children in Need	37,053	16,357
Milford Haven Working Together	-	2,120
Pembrokeshire County Council	8,822	16,633
National Lottery Grant	8,349	9,643
Postcode Community Trust	19,601	-
Police/Crime Commission Aces Funding	10,500	-
Arnold Clark Community Fund	1,000	-
Charities Trust	50	-
Dean Bevzy Evans	175	-
	93,672	58,253

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Children's Bereavement Service	90,428	51,605	142,033

continued...

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6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Children's Bereavement Service	49,325	2,280	51,605

7. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Independent examiners fee	2,280	1,560
Depreciation - owned assets	393	380

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

9. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	90,594	57,599
Social security costs	2,507	-
Other pension costs	1,296	1,839
	94,397	59,438

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

	31.3.22	31.3.21
Admin	2	2
Clinical	3	3
	5	5

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

continued...

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10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 31.3.21

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	63,414	-	63,414
Charitable activities			
Children's Bereavement Service	23,343	34,910	58,253
Other trading activities	755	-	755
Total	87,512	34,910	122,422
EXPENDITURE ON			
Charitable activities			
Children's Bereavement Service	58,812	34,874	93,686
NET INCOME	28,700	36	28,736
RECONCILIATION OF FUNDS			
Total funds brought forward	57,294	-	57,294
TOTAL FUNDS CARRIED FORWARD	85,994	36	86,030

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1st April 2021	1,477	580	2,057
Additions	126	-	126
At 31st March 2022	1,603	580	2,183
DEPRECIATION			
At 1st April 2021	295	100	395
Charge for year	321	72	393
At 31st March 2022	616	172	788
NET BOOK VALUE			
At 31st March 2022	987	408	1,395
At 31st March 2021	1,182	480	1,662

continued...

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12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Prepayments	558	131

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Social security and other taxes	2,901	1,220
Other creditors	374	186
Accruals and deferred income	2,123	5,251
	5,398	6,657

14. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	85,994	(376)	85,618
Restricted funds			
Restricted Fund	36	13,768	13,804
TOTAL FUNDS	86,030	13,392	99,422

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	68,769	(69,145)	(376)
Restricted funds			
Restricted Fund	86,656	(72,888)	13,768
TOTAL FUNDS	155,425	(142,033)	13,392

continued...

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14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	57,294	28,700	85,994
Restricted funds			
Restricted Fund	-	36	36
TOTAL FUNDS	57,294	28,736	86,030

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	87,512	(58,812)	28,700
Restricted funds			
Restricted Fund	34,910	(34,874)	36
TOTAL FUNDS	122,422	(93,686)	28,736

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	57,294	28,324	85,618
Restricted funds			
Restricted Fund	-	13,804	13,804
TOTAL FUNDS	57,294	42,128	99,422

continued...

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	156,281	(127,957)	28,324
Restricted funds			
Restricted Fund	121,566	(107,762)	13,804
TOTAL FUNDS	277,847	(235,719)	42,128

Restricted funds carried forward at 31st March 2022 are the balance of funds received from Children In Need, the National Lottery and from the Postcode Community Trust . These will be spent during the financial year to 31st March 2023.

15. RELATED PARTY DISCLOSURES

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

Sandy Bear Children's Bereavement Charity

Detailed Statement of Financial Activities for the Year Ended 31st March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	54,431	63,414
Other trading activities		
Fundraising events	7,322	755
Charitable activities		
Grants	93,672	58,253
Total incoming resources	155,425	122,422
EXPENDITURE		
Charitable activities		
Wages	50,981	37,331
Social security	1,013	-
Pensions	546	1,123
Staff expenses and training	2,263	1,470
Insurance	992	666
Light and heat	2,031	7,615
Telephone	566	604
Postage and stationery	2,172	849
Advertising	4,334	2,021
Subscriptions and affiliations	178	364
Sessional and activity costs	16,502	2,091
Rent	8,250	7,767
Water rates	35	346
Volunteer expenses	172	-
Plant and machinery	321	295
Computer equipment	72	74
	90,428	62,616
Support costs		
Management		
Wages	39,613	20,268
Social security	1,494	-
Pensions	750	716
Office costs	5,229	5,854
Repairs and renewals	1,388	1,641
Payroll fees	500	937
Professional fees	351	94
	49,325	29,510
Governance costs		
Independent examiners fee	2,280	1,560

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Sandy Bear Children's Bereavement Charity

Detailed Statement of Financial Activities for the Year Ended 31st March 2022

	31.3.22 £	31.3.21 £
Total resources expended	142,033	93,686
Net income	13,392	28,736

Sandy Bear Children's Bereavement Charity

England & Wales - Charity number 1187011

Accounts

REGISTERED COMPANY NUMBER: 11855526 (England and Wales)
REGISTERED CHARITY NUMBER: 1187011

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2021

for

Sandy Bear Children's Bereavement Charity

Ashmole and Co.
Williamston House
7 Goat Street
Haverfordwest
Pembrokeshire
SA61 1PX

Sandy Bear Children's Bereavement Charity

Contents of the Financial Statements for the Year Ended 31 March 2021

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12 to 13
Notes to the Financial Statements	14 to 20
Detailed Statement of Financial Activities	21 to 22

Sandy Bear Children's Bereavement Charity

Reference and Administrative Details for the Year Ended 31 March 2021

TRUSTEES	K A Brown S Evans-Browning M A M Farmer I M Hall - Chair J E A Lewis (resigned 4.11.20) C A Oakley N L Philpott J S Stacey AM Copson (appointed 15.7.20) K Minton (appointed 13.8.20)
REGISTERED OFFICE	Europa House 115, Charles Street Milford Haven Pembrokeshire SA73 2HA
REGISTERED COMPANY NUMBER	11855526 (England and Wales)
REGISTERED CHARITY NUMBER	1187011
INDEPENDENT EXAMINER	Ashmole and Co. Williamston House 7 Goat Street Haverfordwest Pembrokeshire SA61 1PX

Sandy Bear Children's Bereavement Charity

Report of the Trustees for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Mission Statement - To relieve the mental, emotional, spiritual and physical distress of children and young people suffering from bereavement or living with a person who has a life limiting condition. The model of care provided is evidence based and we are members of the Child Bereavement Network.

Values and Aims - We believe that it is vitally important for the emotional, psychological and mental wellbeing of children and young people to remember the person who has died, enabling them to share both difficult and special memories.

We want:

- To encourage children and young people to tell their story of what has happened to them and create ways to remember and maintain connection to their loved one.
- To provide answers to children and young people's questions with information about how someone has died, what happened to that person, why it happened and what happens next.
- To provide children and young people with the opportunity to use their independent voice, plainly and clearly without worrying about how feelings of grief may affect others around them.
- To support children and young people to be involved in decision making and important decisions that will impact them, such as funeral planning.
- For children and young people to know that they are not alone and that there are many other children and young people who have lost a loved one that they can have the opportunity to meet and talk to.
- For children and young people to know that it is appropriate to be happy after the loss of a loved one, enjoying activities and routines that they had done previously prior to their loss.
- To help children and young people remember their special person who has died.

We achieve this by working closely with children, young people and families to support them through their grief, and by educating relevant professionals to know what to do when they are dealing with bereavement.

We have referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACHIEVEMENT AND PERFORMANCE

Introduction

This report covers a period of substantial growth and development for our charity in spite of the challenges faced at the start of a national lockdown due to Covid 19. It concludes when the Covid 19 vaccination programme had commenced and the country was learning to live with a continuing infection risk; in common with all other organisations operating through this time, it continues to affect our service. The charity is proud of its workers who have managed to continue operating throughout this difficult time, developing new ways of working and reaching children alongside the ability to sustain our funding and growth. The importance of a charity such as this, being able to provide support for families has been highlighted due to the sad loss of lives because of Covid 19. This is the second report since formation as a not-for-profit private limited company registered with Companies House on the 1st March 2019 and the attainment of Charity Commission registered charity status on 17th December 2019.

Every 22 minutes on average, a parent of a child dies (Key Estimated Statistics on Childhood Bereavement, Child Bereavement Network, 2016). Almost a third of these deaths will follow from a serious illness.

Using mortality and census data, the Child Bereavement Network edition of Childhood Bereavement: What we do know in 2019? Wales Edition estimates incidence of childhood parental bereavement in Wales (figures from 2015):
- 1,300 parents died leaving dependent children
- This equates to a loss every 7 hours
- 2,200 children under 18 were bereaved of a parent
- 6 children were bereaved of a parent each day

Each year in Pembrokeshire, 50 parents of children and young people die. 90 children are bereaved annually. This does not include figures for children bereaved of grandparents or friends. It is currently estimated that there are 520 school aged children bereaved of a parent or sibling in Pembrokeshire (Office for National Statistics, 2016).

Charity

Sandy Bear is a not-for-profit Charity dedicated to improving and strengthening the emotional health and wellbeing of young people aged 0-18 (and their families).

We believe that every child and young person should have the opportunity to thrive and to be the very best that they can be; we want to live in a society that supports and enables children, young people and their families to rebuild their lives after the death of a loved one, giving them courage, resilience and hope for a bright future.

Since our inception as a charity, we have worked hard to ensure continuity of an effective, evidence-based service for the children, young people, and families that we support.

We are members of the Pembrokeshire Bereavement Network, Palliative Care and End of Life Strategy Group (Hywel Dda Health Board), Child Bereavement Network (UK), the Welsh Government for Bereavement Framework, and UK Commission on Bereavement.

We are actively involved in the development of the National Framework for Bereavement Care in Wales alongside key partners and Welsh Government to champion better recognition of child bereavement and the needs of children.

Services

Undoubtedly, Covid 19 provided a major challenge to the operating of our charity during this reporting period. To ensure the best governance support, the Trustee Board moved to monthly meeting remotely between August 2020 and January 2021, the most challenging time for our service.

At the beginning of the year (1 April 2020) we had 69 active referrals into our service. By the end of the year (31 March 2021), we had managed 140 active referrals into our service. Children and young people already vulnerable because of their bereavement were cut off from their wider support networks and were not able to participate in the traditional grief rituals such as funerals and wakes.

To ensure the best care of the children and young people we support, we joined a virtual national child bereavement focussed forum, to share latest best practice around working through the Covid 19 pandemic. Weekly conference calls were organised through the Child Bereavement Network, a UK alliance of leading organisations dedicated to child bereavement to support best practice during this unprecedented time. These meetings proved vitally important during the peak of the pandemic; a place where we were kept up to date with the latest advice for the nations and where we could share key learning and raise questions. At the time of this report, the forum is still operational, and our team attend regularly.

At the start of the pandemic, our team provided swift and concise information about how our service was affected by the situation and what help would be on hand throughout lockdown periods. Whereas our face-to-face services were stopped for a limited period, we continued to work throughout lockdown, offering phone support and sending much needed resources to children, young people and families, keeping in regular contact with them. Our families report that this contact was a 'lifeline' in managing day to day life. We also stayed in touch with families at key dates such as Easter and Christmas, sending out Easter Eggs and Christmas Remembrance gifts, kindly donated by our community.

We took the decision to accept direct referrals from families for the first time during this reporting period to ensure all children and young people received the support they needed despite the pandemic and because we were aware of the pressure on key professionals who may otherwise have referred during this time. We also sent specialist bereavement books and teddies directly to family homes to ensure that families would be able to support each other the best they could despite lockdown. At the end of this reporting period, we are considering adopting this as standard practice in addition to professional led referrals.

In 2021, it is our hope to resume face-to-face services including supporting bereaved children and young people and their families through 1:1 sessions, peer group sessions for under 5s, children, teenagers and their families; and through anticipatory grief work. We are working closely with Environmental Health for a date for re-opening.
We also directly support health, social care, education, and other relevant professionals who are dealing with or encounter bereavement affecting children and their families by providing resources and awareness of how children are affected and what might help their situations. This support provides benefit to those children who are facing or suffering from bereavement by enabling those in contact with them to manage their issues more effectively.

Between 1st April 2020 and the 31st March 2021, we received 71 written referrals from families, social services, undertakers, police, education, youth workers and flying start for our service. All referrals remained in our service, as the report covers the time of lockdown, when normal day-to-day running was affected by the closure of our operational base, Europa House. The following information relates to the 71 referrals that were offered a remote service.

Despite being in national lockdown, all referred children, young people and families have received contact and support remotely. They have already received resources, such as books, reading material and in some cases memory boxes too. The children, young people and families await sessional therapeutic work once we are able to do so.

As reported last year, 4 children were 2 sessions away from completing their group programme when Covid required a suspension of that programme. These children will be prioritised when we are able to resume face-to-face support.

Demographic Information
- 71 referrals
- 16 were for under 5yrs old, of which 8 were male and 8 female
- 33 were for 6yrs to 10yrs, of which 13 were male and 20 female
- 21 were for 11yrs to 18yrs, of which 9 were male and 11 female, and 1 unspecified
- In service, 66 received our support and 5 children were difficult to engage
- 12 of the referrals had experienced multiple bereavements

Relationship to Bereaved Child
Mother - 11
Father - 23
Aunt - 1
Uncle - 7
Grandparents - 36
Sibling - 4
Friend - 2

Cause of Death
Cancer - 9
Overdose - 11
Heart attack - 8
Old age - 8
Covid 19 - 4
COPD/Lung disease - 4
Heart failure - 3
Anticipatory grief - 3
Neo/Post Natal death - 2
Drowning - 2
Brain haemorrhage - 2
Dementia - 2
Stroke - 2
Alcoholism - 2
Parkinsons disease - 1
Illness of the pancreas - 1
Sudden death - 1
Under investigation - 1
Suicide - 11
Accident, RTC - 4

In contrast to our last report, out of these referrals, the largest percentage of loved one's relationship to the child were grandparents at 43% (compared to 21% of total referrals in the previous reporting period).

The largest cause of death is from people taking their own lives and overdose.

We define traumatic bereavement for children as deaths from suicide, accidents, overdoses, heart attack and sudden death, from these figures it can be concluded that 43% of the deaths arising in referral to our service would result in a child experiencing a sudden and traumatic bereavement.

Deaths arising from Covid 19 were in addition to sudden and traumatic bereavement and comprised of 5% of our referrals.

Compared to last year, our referrals have grown by 32% and there has been an increase in sudden and traumatic bereavement. Our referral rate continues to grow due to the impact of the Covid 19 pandemic. We are responding by increasing the human resources we have available to support the demand for our child bereavement services.
We continue to develop service models in response to the needs of children and young people.

During this year, we launched a new bereavement group (Sandy Cubs) for the <5s and are actively working with families (at a distance) who have been referred into our service. This was supported by grants from the National Lottery Community Fund (our first major grant funder) and South Hook LNG Community Fund. We plan to run our first pilot Sandy Cub's group when lockdown restrictions are lifted to test feasibility and evaluation.

We work closely with our partner agencies within the local and national third sector to provide and receive support to aid collaborative working so benefiting the wider community who receive services. We have forged close working relationships with our local statutory agencies to enable children to receive improved bereavement care and support.

Team
In the previous report, our Clinical Leads and Charity Development Lead joined the charity, they are equally responsible for the day-to-day running of the charity in their areas of expertise and form a senior management team.

Following support from Children in Need, we were able to employ an Assistant Bereavement Practitioner and a Charity Coordinator. Both joined at an important time to support the increased demand in services due to the challenges presented by Covid 19. Pembrokeshire County Council also supported the role of the Assistant Bereavement Practitioner.

We continued to work throughout the pandemic and no staff were furloughed.

Volunteers

Volunteers are vital to the operation of our services and our work capacity is increased and enhanced through their commitment and dedication to making a difference to the lives of children, young people, and families we encounter. Our volunteer ratio is 1 volunteer per 2 children in each group session which is additional to the Clinical Lead and one volunteer to support the Clinical Lead in each parents/carer group.

Volunteers support the charity within several roles, including supporting groups, administrative tasks and the running of our website.

All volunteers who are going to support groups are required to undertake a 4-day training programme over 3 months prior to working with children, which includes an externally accredited day on Safeguarding, and all are subject to an initial enhanced DBS check, prior to commencing work with us. The DBS check and safeguarding training is repeated every 3 years.

We currently have 18 trained volunteers for supporting group work. 9 of those volunteers have been additionally trained in assessment to provide extra capacity if required when face-to-face service is resumed. Our volunteer database is up to date with information on training, enhanced checks and contact preferences.

As in our previous report, as Trustees we recognise the need to expand our volunteer pool to improve capacity when groups resume post lockdown. This is an urgent priority currently driven by the effects of the Covid 19 pandemic and its potential to vastly increase referrals. We will be working closely with Pembrokeshire Association of Volunteers (PAVs) to recruit an increased number of engaged and dedicated volunteers. We are committed to developing a stewardship programme for our volunteers to ensure that they feel valued and we are recognised as a service worthy of precious volunteer time.

Education and Training

Education is key to the development of skills, knowledge and expertise for our service and to meet the needs of the children, young people and families we support. The purpose of staff development and training is to continually improve Sandy Bears effectiveness to provide intervention to children, young people and their families who have experienced a bereavement that is impacting upon their emotional health and wellbeing.

All staff and volunteers attend induction training (3 days) and Safeguarding training (1 day). Individual staff development, training and support needs (and the plans for meeting them) are agreed during the induction period and at annual appraisal meetings. Plans are reviewed and updated during supervision meetings.

Individual members of staff are responsible for implementation of planned learning and Sandy Bear is responsible for ensuring that a range of opportunities and resources are available to support this.

The members of the team have completed volunteer and assessment training (including safeguarding, supervision and clinical supervision); bereavement by suicide and mental health first aid training for adults. We invested in external specialist training for staff in child bereavement, increasing knowledge and skills base.

Going forward, the overall effectiveness of staff development and training will be reviewed as part of the annual review of the developing charity business plan.

Our Network

Sandy Bear works alongside statutory providers and the third sector in Pembrokeshire, Wales and across the UK. We are members of and have active participation in the Pembrokeshire Bereavement Network and Child Bereavement Network UK.

Last year, we reported that we were working to achieve closer links with Welsh Government to ensure that the voice of the child and young person is fully recognised and appropriately supported in bereavement policy for Wales. We are now members of the Pembrokeshire Bereavement Network, the Child Bereavement Network (UK), the Welsh Government for Bereavement Care Group, Palliative Care and End of Life Strategy Workshop and UK Commission on Bereavement.

We have close working relationships with Pembrokeshire County Council. In addition, we work closely with GPs, CAMHs, Hywel Dda Health Board, Social Services and Education including Pembrokeshire College.

Conclusion

Sandy Bear provides flexible and responsive support responding to the needs of children, young people, and families, providing varying levels of intervention according to need.

We are a small charity rooted in our community. As a new charity, there is still much to achieve in terms of our resources and operations to meet increasing demand for our service.

Our profile is growing both within and beyond our community in Pembrokeshire.

FINANCIAL REVIEW

Income Generation

Although we are a small charity, we make a significant impact to the lives of children and young people with the resources that are available to us.

We have been fortunate, with help of key funders, to invest and grow our charity to ensure continuity of service. We have increased our staff resource in year to be able to manage the surge in demand due to the ongoing Coronavirus Pandemic. This has been delivered through the employment of an Assistant Bereavement Practitioner and a Charity Coordinator.

In this financial year, total income from donations and activities amounted to £122,422 a 118% growth on income during the previous period. In addition, funds totalling £57,294 were brought forward from the previous year.

Valero again were a significant contributor, providing transformational support through their Benefit for Children programme, contributing a significant financial donation to Sandy Bear.

Our community remained active and through their endeavours, community income grew on the previous year by 21%. This accounted for 14% of our charity income and was a major achievement despite three of our events being cancelled and with it, all subsequent fundraising opportunities.

However, we were fortunate to receive support from the Moondance Foundation and Pembrokeshire County Council to offset income lost to the disruption of charity operations. This proved to be a lifeline in a very challenging circumstance.

We have worked diligently during this time to look at different sources of funding. We are now supported through philanthropy, trust, grant, local authority and online platforms that has helped to diversify our funding mix, reduce income risk and ensure that we are not over-reliant on a particular stream of funding. We were also fortunate to be voted the Port of Milford Haven Charity of the Year.

We have significantly increased our social media profile on Facebook, Twitter and LinkedIn. We have developed a website and published our film to increase understanding of our service.

Financial Review

It is fundamental to the Charity that income growth is maintained, diversified and managed appropriately in line with stakeholder needs. During the upcoming year, we will work hard to ensure that all investors into our Charity are stewarded in accordance with their needs.

Reflecting on the year there were some key areas of business focus during 2020 - 2021:
- Continue to put children, young people and families at the heart of our decision making
- To manage our charity to provide the best possible service despite the challenges of Covid 19
- To update our building and processes and procedures to be able to operate with minimum risk resulting in a direct Covid related spend of £2,352.
- Employment of an Assistant Bereavement Practitioner and Charity Coordinator
- Establishment of a Financial Sub Committee who meet monthly and to manage and monitor the charity finances
- Development of new income profiles
- Increased social media presence to raise awareness of our charity
- Increased development of key local and national relationships

Reserves policy

The Service has a commitment to retain six months operational worth of reserved funds. The reserves allow the organisation to continue while 'winding down' in the unlikely event Sandy Bear is forced to close.

Sandy Bear has a policy of maintaining an unrestricted free reserve, being the net current assets excluding funds designated for a specific purpose. The Trustees consider that a free reserve is required for the purpose of ensuring the continuity of service during periods of high demand and/or fluctuations in income.

The level of the unrestricted free reserve at the end of the financial year ending 31st March 2021 amounted to £84,332. These reserves will enable the Charity to appoint new staff and expand services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The charity is controlled by its governing document and constitutes a limited company, limited by guarantee, as defined by the companies act 2006.

The Charity was registered with the Charity Commission on the 17th December 2019. The Charity also operates under the working name Sandy Bear Children's Bereavement Charity. The Charity is currently governed by a board of nine Trustees.

Recruitment and appointment of new trustees

Trustee officers are elected by the members of the Board, which includes the current Chair, Vice Chair, Treasurer and Safeguarding offices. Office is retained until the next Annual General Meeting when Trustees are eligible for re-election. Upon re-election, a Trustee is appointed for a term of three years. At the end of term, a Trustee must retire from re-election. Paid staff members who attend the trustee board meetings do not have voting rights.

New Trustees are briefed on their legal obligations under Charity and company law, the content of the Articles of Association, the Board's decision-making processes, the business plan and the recent financial performance of the Charity. All new Board members are invited to an organisation induction, delivered by Trustees and staff.

Organisational structure

The Board of Trustees meet quarterly as a minimum and are responsible for the governance and the strategic direction of the Charity. The Board of Trustees oversee major decisions.

The Clinical Leads and Charity Development Lead provide an update of their areas of responsibility to the Board each quarter and the Chair at all trustee board meetings.

Risk management

Trustees direct risk assessments to be undertaken to inform decision making and any incidents or risks identified are recorded and reported by the Sandy Bear Clinical Lead at every meeting. This work is formalised into a Charity Risk Register based supported by a risk management policy.

General Data Protection

Sandy Bear is committed to ensuring full transparency and accountability for all personal data of children, young people and their families, employees, volunteers, supporters and other stakeholders associated with the Charity. Data includes the collection, usage, storage and disposal of personal information. The Charity is committed to fulfilling its General Data Protection obligations in lines with the General Data Protection Act 2018.

Approved by order of the board of trustees on 19 November 2021 and signed on its behalf by:

I M Hall - Chair - Trustee

Independent Examiner's Report to the Trustees of
Sandy Bear Children's Bereavement
Charity

Independent examiner's report to the trustees of Sandy Bear Children's Bereavement Charity ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

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

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

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Dr B.S. Ridgway
ACA, CTA
Ashmole and Co.
Williamston House
7 Goat Street
Haverfordwest
Pembrokeshire
SA61 1PX

Date: .....

Sandy Bear Children's Bereavement Charity

Statement of Financial Activities for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	Year Ended 31.3.21 Total funds £	Period 1.3.19 to 31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	63,414	-	63,414	111,045
Charitable activities	4				
Children's Bereavement Service		23,343	34,910	58,253	500
Other trading activities	3	755	-	755	3,915
Total		87,512	34,910	122,422	115,460
EXPENDITURE ON					
Raising funds		-	-	-	1,374
Charitable activities	5				
Children's Bereavement Service		58,812	34,874	93,686	56,792
Total		58,812	34,874	93,686	58,166
NET INCOME		28,700	36	28,736	57,294
RECONCILIATION OF FUNDS					
Total funds brought forward		57,294	-	57,294	-
TOTAL FUNDS CARRIED FORWARD		85,994	36	86,030	57,294

The notes form part of these financial statements

Sandy Bear Children's Bereavement Charity

Balance Sheet
31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	11	1,662	-	1,662	85
CURRENT ASSETS					
Debtors	12	131	-	131	143
Cash at bank and in hand		88,528	2,366	90,894	68,040
		88,659	2,366	91,025	68,183
CREDITORS					
Amounts falling due within one year	13	(4,327)	(2,330)	(6,657)	(10,974)
NET CURRENT ASSETS		84,332	36	84,368	57,209
TOTAL ASSETS LESS CURRENT LIABILITIES		85,994	36	86,030	57,294
NET ASSETS		85,994	36	86,030	57,294
FUNDS	14				
Unrestricted funds				85,994	57,294
Restricted funds				36	-
TOTAL FUNDS				86,030	57,294

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 November 2021 and were signed on its behalf by:

I M Hall - Chair - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

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

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

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

Allocation and apportionment of costs
Costs have been allocated as far as possible between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others have been apportioned based on the estimated usage of the resource.

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

Plant and machinery	-	20% straight line basis
Computer equipment	-	15% on reducing balance

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

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

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	Year Ended 31.3.21	Period 1.3.19 to 31.3.20
	£	£
Donations	63,414	51,771
Funds tfr unincorp. entity	-	59,274
	63,414	111,045

3. OTHER TRADING ACTIVITIES

	Year Ended 31.3.21	Period 1.3.19 to 31.3.20
	£	£
Fundraising events	755	3,915

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	Year Ended 31.3.21	Period 1.3.19 to 31.3.20
		£	£
Grants	Children's Bereavement Service	58,253	500

Grants received, included in the above, are as follows:

	Year Ended 31.3.21	Period 1.3.19 to 31.3.20
	£	£
Port of Milford Haven Community Fund	-	500
South Hook LNG	5,000	-
CAF	1,500	-
Moondance Foundation	5,000	-
DBE Trust	1,000	-
Groundworks	1,000	-
Children in Need	16,357	-
Milford Haven Working Together	2,120	-
Pembrokeshire County Council	16,633	-
National Lottery Grant	9,643	-
	58,253	500

continued...

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Children's Bereavement Service	62,616	31,070	93,686

6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Children's Bereavement Service	29,510	1,560	31,070

7. NET INCOME/(EXPENDITURE)

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

	Year Ended 31.3.21	Period 1.3.19 to 31.3.20
	£	£
Independent examiners fee	1,560	1,200
Depreciation - owned assets	380	15

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the period ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the period ended 31 March 2020.

9. STAFF COSTS

	Year Ended 31.3.21	Period 1.3.19 to 31.3.20
	£	£
Wages and salaries	57,599	28,658
Other pension costs	1,839	867
	59,438	29,525

continued...

9. STAFF COSTS - continued

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

	Year Ended 31.3.21	Period 1.3.19 to 31.3.20
Admin	2	1
Clinical	3	2
	5	3

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 31.3.20

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	111,045	-	111,045
Charitable activities			
Children's Bereavement Service	-	500	500
Other trading activities	3,915	-	3,915
Total	114,960	500	115,460
EXPENDITURE ON			
Raising funds	1,374	-	1,374
Charitable activities			
Children's Bereavement Service	56,292	500	56,792
Total	57,666	500	58,166
NET INCOME	57,294	-	57,294
TOTAL FUNDS CARRIED FORWARD	57,294	-	57,294

continued...

11. TANGIBLE FIXED ASSETS

	Plant and machinery	Computer equipment	Totals
	£	£	£
COST			
At 1 April 2020	-	100	100
Additions	1,477	480	1,957
At 31 March 2021	1,477	580	2,057
DEPRECIATION			
At 1 April 2020	-	15	15
Charge for year	295	85	380
At 31 March 2021	295	100	395
NET BOOK VALUE			
At 31 March 2021	1,182	480	1,662
At 31 March 2020	-	85	85

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Other debtors	-	17
Prepayments	131	126
	131	143

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Social security and other taxes	1,220	-
Other creditors	186	131
Accruals and deferred income	5,251	10,843
	6,657	10,974

Deferred income relates to a grant of £2,331 received from Millennium Stadium Charitable Trust which was carried forward to 2021/22 due to Covid-19.

continued...

14. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	57,294	28,700	85,994
Restricted funds			
Restricted Fund	-	36	36
TOTAL FUNDS	57,294	28,736	86,030

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	87,512	(58,812)	28,700
Restricted funds			
Restricted Fund	34,910	(34,874)	36
TOTAL FUNDS	122,422	(93,686)	28,736

Comparatives for movement in funds

	Net movement in funds £	At 31.3.20 £
Unrestricted funds		
General fund	57,294	57,294
TOTAL FUNDS	57,294	57,294

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	114,960	(57,666)	57,294
Restricted funds			
Restricted Fund	500	(500)	-
TOTAL FUNDS	115,460	(58,166)	57,294

continued...

14. MOVEMENT IN FUNDS - continued

Restricted funds carried forward at 31st March 2021 are the balance of funds received from the Children in Need grant. These will be spent during the financial year to 31st March 2022.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Sandy Bear Children's Bereavement Charity

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Year Ended 31.3.21 £	Period 1.3.19 to 31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	63,414	51,771
Funds tfr unincorp. entity	-	59,274
	63,414	111,045
Other trading activities		
Fundraising events	755	3,915
Charitable activities		
Grants	58,253	500
Total incoming resources	122,422	115,460
EXPENDITURE		
Other trading activities		
Fundraising activities	-	1,374
Charitable activities		
Wages	37,331	25,525
Pensions	1,123	751
Staff expenses and training	1,470	2,406
Insurance	666	731
Light and heat	7,615	1,454
Telephone	604	702
Postage and stationery	849	2,132
Advertising	2,021	2,302
Subscriptions and affiliations	364	245
Sessional and activity costs	2,091	1,698
Rent	7,767	8,319
Rates	-	103
Water rates	346	149
Volunteer expenses	-	70
Plant and machinery	295	-
Computer equipment	74	15
	62,616	46,602
Support costs		
Management		
Wages	20,268	3,133
Pensions	716	116
Carried forward	20,984	3,249

Sandy Bear Children's Bereavement Charity

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Year Ended 31.3.21 £	Period 1.3.19 to 31.3.20 £
Management		
Brought forward	20,984	3,249
Office costs	5,854	809
Repairs and renewals	1,641	3,923
Payroll fees	937	463
Professional fees	94	126
	29,510	8,570
Governance costs		
Independent examiners fee	1,560	1,200
Incorporation fees	-	420
	1,560	1,620
Total resources expended	93,686	58,166
Net income	28,736	57,294