

**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**

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

**Sandy Bear Children's Bereavement  
Charity**

**Reference and Administrative Details  
for the Year Ended 31 March 2021**

<b>TRUSTEES</b>	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)
<b>REGISTERED OFFICE</b>	Europa House 115, Charles Street Milford Haven Pembrokeshire SA73 2HA
<b>REGISTERED COMPANY NUMBER</b>	11855526 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1187011
<b>INDEPENDENT EXAMINER</b>	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.

**Sandy Bear Children's Bereavement  
Charity**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**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.

**Sandy Bear Children's Bereavement  
Charity**

**Report of the Trustees  
for the Year Ended 31 March 2021**

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

**Sandy Bear Children's Bereavement  
Charity**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**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.

**Sandy Bear Children's Bereavement  
Charity**

**Report of the Trustees  
for the Year Ended 31 March 2021**

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.

**Sandy Bear Children's Bereavement  
Charity**

**Report of the Trustees  
for the Year Ended 31 March 2021**

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.

**Sandy Bear Children's Bereavement  
Charity**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**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.

**Sandy Bear Children's Bereavement  
Charity**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**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 officers. 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**

				Year Ended 31.3.21 Total funds £	Period 1.3.19 to 31.3.20 Total funds £
	Notes	Unrestricted fund £	Restricted fund £		
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	63,414	-	63,414	111,045
<b>Charitable activities</b>	4				
Children's Bereavement Service		23,343	34,910	58,253	500
Other trading activities	3	755	-	755	3,915
<b>Total</b>		87,512	34,910	122,422	115,460
<b>EXPENDITURE ON</b>					
Raising funds		-	-	-	1,374
<b>Charitable activities</b>	5				
Children's Bereavement Service		58,812	34,874	93,686	56,792
<b>Total</b>		58,812	34,874	93,686	58,166
<b>NET INCOME</b>		28,700	36	28,736	57,294
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		57,294	-	57,294	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		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 £
<b>FIXED ASSETS</b>					
Tangible assets	11	1,662	-	1,662	85
<b>CURRENT ASSETS</b>					
Debtors	12	131	-	131	143
Cash at bank and in hand		88,528	2,366	90,894	68,040
		<u>88,659</u>	<u>2,366</u>	<u>91,025</u>	<u>68,183</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(4,327)	(2,330)	(6,657)	(10,974)
<b>NET CURRENT ASSETS</b>		<u>84,332</u>	<u>36</u>	<u>84,368</u>	<u>57,209</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>85,994</u>	<u>36</u>	<u>86,030</u>	<u>57,294</u>
<b>NET ASSETS</b>		<u>85,994</u>	<u>36</u>	<u>86,030</u>	<u>57,294</u>
<b>FUNDS</b>	14				
Unrestricted funds				85,994	57,294
Restricted funds				36	-
<b>TOTAL FUNDS</b>				<u>86,030</u>	<u>57,294</u>

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

**Sandy Bear Children's Bereavement  
Charity**

**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

**Sandy Bear Children's Bereavement  
Charity**

**Notes to the Financial Statements  
for the Year Ended 31 March 2021**

**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.

**Sandy Bear Children's Bereavement  
Charity**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**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
	<u>63,414</u>	<u>111,045</u>

**3. OTHER TRADING ACTIVITIES**

	Year Ended 31.3.21 £	Period 1.3.19 to 31.3.20 £
Fundraising events	755	3,915
	<u>755</u>	<u>3,915</u>

**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
		<u>58,253</u>	<u>500</u>

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	-
	<u>58,253</u>	<u>500</u>

**Sandy Bear Children's Bereavement  
Charity**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**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

**Sandy Bear Children's Bereavement  
Charity**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**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
	<u>5</u>	<u>3</u>

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

**Sandy Bear Children's Bereavement  
Charity**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**11. TANGIBLE FIXED ASSETS**

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

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21 £	31.3.20 £
Other debtors	-	17
Prepayments	131	126
	<u>131</u>	<u>143</u>

**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
	<u>6,657</u>	<u>10,974</u>

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.

**Sandy Bear Children's Bereavement  
Charity**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**14. MOVEMENT IN FUNDS**

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

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

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

**Comparatives for movement in funds**

	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>		
General fund	57,294	57,294
<b>TOTAL FUNDS</b>	<u>57,294</u>	<u>57,294</u>

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

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

**Sandy Bear Children's Bereavement  
Charity**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	63,414	51,771
Funds tfr unincorp. entity	-	59,274
	<hr/> 63,414	<hr/> 111,045
<b>Other trading activities</b>		
Fundraising events	755	3,915
<b>Charitable activities</b>		
Grants	58,253	500
	<hr/> 58,253	<hr/> 500
<b>Total incoming resources</b>	122,422	115,460
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising activities	-	1,374
<b>Charitable activities</b>		
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
	<hr/> 62,616	<hr/> 46,602
<b>Support costs</b>		
<b>Management</b>		
Wages	20,268	3,133
Pensions	716	116
Carried forward	20,984	3,249

This page does not form part of the statutory financial statements

**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 £
<b>Management</b>		
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
	<hr/> 29,510	<hr/> 8,570
 <b>Governance costs</b>		
Independent examiners fee	1,560	1,200
Incorporation fees	-	420
	<hr/> 1,560	<hr/> 1,620
 Total resources expended	<hr/> 93,686	<hr/> 58,166
 <b>Net income</b>	<hr/> <hr/> 28,736	<hr/> <hr/> 57,294