

STAN & 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



**Sandy Bear Children's Bereavement  
Charity**

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for the Year Ended 31st March 2023**

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**Sandy Bear Children's Bereavement  
Charity**

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

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

**Sandy Bear Children's Bereavement  
Charity**

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

**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 identify 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.

**Sandy Bear Children's Bereavement  
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**Report of the Trustees  
for the Year Ended 31st March 2023**

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.

**Sandy Bear Children's Bereavement  
Charity**

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

**ACHIEVEMENT AND PERFORMANCE**

**Introduction**

This report sees us working at 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.

**Sandy Bear Children's Bereavement  
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**Report of the Trustees  
for the Year Ended 31st March 2023**

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.

**Sandy Bear Children's Bereavement  
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**Report of the Trustees  
for the Year Ended 31st March 2023**

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.

**Sandy Bear Children's Bereavement  
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**Report of the Trustees  
for the Year Ended 31st March 2023**

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 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.

**Sandy Bear Children's Bereavement  
Charity**

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

**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

**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

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

The notes form part of these financial statements

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

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

**Sandy Bear Children's Bereavement  
Charity**

**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

**Sandy Bear Children's Bereavement  
Charity**

**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.

**Sandy Bear Children's Bereavement  
Charity**

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

**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**

	31.3.23	31.3.22
	£	£
Grants	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

**Sandy Bear Children's Bereavement  
Charity**

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

**6. SUPPORT COSTS**

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

**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	<u>1,117</u>	<u>393</u>

**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	<u>2,694</u>	<u>1,296</u>
	<u>147,761</u>	<u>94,397</u>

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

	31.3.23	31.3.22
Admin	2	2
Clinical	<u>5</u>	<u>3</u>
	<u>7</u>	<u>5</u>

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

**Sandy Bear Children's Bereavement  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 31.3.22**

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

**11. TANGIBLE FIXED ASSETS**

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

**Sandy Bear Children's Bereavement  
Charity**

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

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

	31.3.23	31.3.22
	£	£
Prepayments	-	558
	<u>          </u>	<u>          </u>

**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
	<u>          </u>	<u>          </u>
	<u>5,280</u>	<u>5,398</u>

**14. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	85,618	101,149	186,767
<b>Restricted funds</b>			
Restricted Fund	13,804	56,196	70,000
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>99,422</u>	<u>157,345</u>	<u>256,767</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	118,569	(17,420)	101,149
<b>Restricted funds</b>			
Restricted Fund	246,318	(190,122)	56,196
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>364,887</u>	<u>(207,542)</u>	<u>157,345</u>

**Sandy Bear Children's Bereavement  
Charity**

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

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	85,994	(376)	85,618
<b>Restricted funds</b>			
Restricted Fund	36	13,768	13,804
<b>TOTAL FUNDS</b>	<u>86,030</u>	<u>13,392</u>	<u>99,422</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	68,769	(69,145)	(376)
<b>Restricted funds</b>			
Restricted Fund	86,656	(72,888)	13,768
<b>TOTAL FUNDS</b>	<u>155,425</u>	<u>(142,033)</u>	<u>13,392</u>

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 £
<b>Unrestricted funds</b>			
General fund	85,994	100,773	186,767
<b>Restricted funds</b>			
Restricted Fund	36	69,964	70,000
<b>TOTAL FUNDS</b>	<u>86,030</u>	<u>170,737</u>	<u>256,767</u>

**Sandy Bear Children's Bereavement  
Charity**

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

**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 £
<b>Unrestricted funds</b>			
General fund	187,338	(86,565)	100,773
<b>Restricted funds</b>			
Restricted Fund	332,974	(263,010)	69,964
<b>TOTAL FUNDS</b>	<u>520,312</u>	<u>(349,575)</u>	<u>170,737</u>

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 support 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.

**Sandy Bear Children's Bereavement  
Charity**

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

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	80,651	54,431
<b>Other trading activities</b>		
Fundraising events	9,043	7,322
<b>Charitable activities</b>		
Grants	275,193	93,672
<b>Total incoming resources</b>	364,887	155,425
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising activities	5,774	-
<b>Charitable activities</b>		
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
<b>Support costs</b>		
<b>Management</b>		
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 £
<b>Management Governance costs</b>		
Independent examiners fee	2,221	2,280
Total resources expended	207,542	142,033
<b>Net income</b>	157,345	13,392

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