

Company registration number: CE021665

Charity registration number: 1189222

# Talking About Loss

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 28 February 2023

DAH Accountancy Services Limited  
Cedar Lodge  
York Road  
Shiptonthorpe  
York  
East Yorkshire  
YO43 3PH

## Talking About Loss

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## Talking About Loss

### Reference and Administrative Details

<b>Chairman</b>	Mrs J H Gunn
<b>Trustees</b>	Mrs S Marshall Mrs A Buckley Mrs V Beadle
<b>Principal Office</b>	Suite 1 14 Market Place Pocklington York YO42 2AR  The charity is incorporated in England and Wales.
<b>Company Registration Number</b>	CE021665
<b>Charity Registration Number</b>	1189222
<b>Independent Examiner</b>	DAH Accountancy Services Limited Cedar Lodge York Road Shiptonthorpe York East Yorkshire YO43 3PH

## **Talking About Loss**

### **Strategic Report for the Year Ended 28 February 2023**

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 28 February 2023, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 4 May 2023 and signed on its behalf by:



.....  
Mrs J H Gunn  
Chairman

## Talking About Loss

### Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 28 February 2023.

#### **Objectives and activities**

##### ***Public benefit***

During the year the Charity undertook bereavement service activities for public benefit:

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Structure, governance and management**

##### **Financial instruments**

##### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

##### ***Cash flow risk***

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

##### ***Credit risk***

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

##### ***Liquidity risk***


In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

## Talking About Loss

### Trustees' Report

The annual report was approved by the trustees of the charity on 4 May 2023 and signed on its behalf by:

  
.....  
Mrs J H Gunn  
Chairman

## Talking About Loss

### Statement of Trustees' Responsibilities


The trustees (who are also the directors of Talking About Loss for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 4 May 2023 and signed on its behalf by:

  
.....  
Mrs J H Gunn  
Chairman

**Chartered Accountants' Report to the Trustees on the Preparation of the  
Unaudited Statutory Accounts of  
Talking About Loss  
for the Year Ended 28 February 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Talking About Loss for the year ended 28 February 2023 as set out on pages 8 to 19 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Chartered Institute of Management Accountants, we are subject to its ethical and other professional requirements which are detailed at [www.cimaglobal.com/professional-ethics](http://www.cimaglobal.com/professional-ethics).

This report is made solely to the Board of Directors of Talking About Loss, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Talking About Loss and state those matters that we have agreed to state to the Board of Directors of Talking About Loss, as a body, in this report in accordance with the guidance of CIMA. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Talking About Loss and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Talking About Loss has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and results of Talking About Loss. You consider that Talking About Loss is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Talking About Loss. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



4 May 2023



## Talking About Loss

### Independent Examiner's Report to the trustees of Talking About Loss

I report to the charity trustees on my examination of the accounts of the charity for the year ended 28 February 2023 which are set out on pages 8 to 19.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Talking About Loss (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 Talking About Loss 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 Talking About Loss 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.



David Hannam  
ACMA

Cedar Lodge  
York Road  
Skiptonthorpe  
York  
East Yorkshire  
YO43 3PH

4 May 2023

## Talking About Loss

### Statement of Financial Activities for the Year Ended 28 February 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	12,136	12,136
Charitable activities	4	34,544	34,544
Total income		<u>46,680</u>	<u>46,680</u>
<b>Expenditure on:</b>			
Raising funds		(175)	(175)
Charitable activities		(44,872)	(44,872)
Other expenditure	5	<u>(1,189)</u>	<u>(1,189)</u>
Total expenditure		<u>(46,236)</u>	<u>(46,236)</u>
Net income		<u>444</u>	<u>444</u>
Net movement in funds		444	444
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>315</u>	<u>315</u>
Total funds carried forward	13	<u>759</u>	<u>759</u>
	Note	Unrestricted funds £	Total 2022 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	<u>26,782</u>	<u>26,782</u>
Total income		<u>26,782</u>	<u>26,782</u>
<b>Expenditure on:</b>			
Charitable activities		(29,399)	(29,399)
Other expenditure	5	<u>(7,742)</u>	<u>(7,742)</u>
Total expenditure		<u>(37,141)</u>	<u>(37,141)</u>
Net expenditure		<u>(10,359)</u>	<u>(10,359)</u>
Net movement in funds		(10,359)	(10,359)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>10,675</u>	<u>10,675</u>
Total funds carried forward	13	<u>316</u>	<u>316</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 13.

## Talking About Loss

### (Registration number: CE021665) Balance Sheet as at 28 February 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	9	7,011	9,348
<b>Current assets</b>			
Debtors	10	294	-
Cash at bank and in hand	11	1,133	654
		1,427	654
<b>Creditors: Amounts falling due within one year</b>	12	(7,679)	(9,686)
<b>Net current liabilities</b>		(6,252)	(9,032)
<b>Net assets</b>		759	316
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		759	316
<b>Total funds</b>	13	759	316


For the financial year ending 28 February 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 8 to 19 were approved by the trustees, and authorised for issue on 4 May 2023 and signed on their behalf by:

  
.....  
Mrs J H Gunn  
Chairman

The notes on pages 10 to 19 form an integral part of these financial statements.

## Talking About Loss

### Notes to the Financial Statements for the Year Ended 28 February 2023

#### 1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Suite 1  
14 Market Place  
Pocklington  
York  
YO42 2AR

These financial statements were authorised for issue by the trustees on 4 May 2023.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### Basis of preparation

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

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

## Talking About Loss

### Notes to the Financial Statements for the Year Ended 28 February 2023

#### **Income and endowments**

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

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

## Talking About Loss

### Notes to the Financial Statements for the Year Ended 28 February 2023

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## Talking About Loss

### Notes to the Financial Statements for the Year Ended 28 February 2023

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

## Talking About Loss

### Notes to the Financial Statements for the Year Ended 28 February 2023

#### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.



## Talking About Loss

### Notes to the Financial Statements for the Year Ended 28 February 2023

#### **Debt instruments**

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

#### **Investments**

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

## Talking About Loss

### Notes to the Financial Statements for the Year Ended 28 February 2023

#### ***Derivative financial instruments***

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

#### ***Fair value measurement***

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

### **3 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies; Donations from individuals	12,136	12,136
<b>Total for 2023</b>	<b>12,136</b>	<b>12,136</b>
<b>Total for 2022</b>	<b>26,782</b>	<b>26,782</b>

### **4 Income from charitable activities**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
	34,544	34,544
<b>Total for 2023</b>	<b>34,544</b>	<b>34,544</b>

## Talking About Loss

### Notes to the Financial Statements for the Year Ended 28 February 2023

#### 5 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Marketing and publicity		1,189	1,189
<b>Total for 2023</b>		<b>1,189</b>	<b>1,189</b>
<b>Total for 2022</b>		<b>7,742</b>	<b>7,742</b>

#### 6 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total funds £
Other governance costs	13,190	13,190
<b>Total for 2023</b>	<b>13,190</b>	<b>13,190</b>
<b>Total for 2022</b>	<b>13,952</b>	<b>13,952</b>

#### 7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2023 £
Depreciation of fixed assets	2,337

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Talking About Loss

### Notes to the Financial Statements for the Year Ended 28 February 2023

#### 9 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 March 2022	9,348	9,348
At 28 February 2023	9,348	9,348
<b>Depreciation</b>		
At 1 March 2022	2,337	2,337
At 28 February 2023	2,337	2,337
<b>Net book value</b>		
At 28 February 2023	7,011	7,011
At 28 February 2022	7,011	7,011

#### 10 Debtors

	2023 £
Prepayments	294

#### 11 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	164	-
Cash at bank	969	654
	1,133	654

#### 12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	540	6,050
Trustees current accounts	7,137	3,637
Other creditors	2	(1)
	7,679	9,686

## Talking About Loss

### Notes to the Financial Statements for the Year Ended 28 February 2023

#### 13 Funds

	Balance at 1 March 2022 £	Incoming resources £	Resources expended £	Balance at 28 February 2023 £
<b>Unrestricted funds</b>				
General	315	34,544	(34,100)	759

	Balance at 1 March 2021 £	Incoming resources £	Resources expended £	Balance at 28 February 2022 £
<b>Unrestricted funds</b>				
General	10,675	17,170	(27,529)	316

#### 14 Analysis of net funds

	At 1 March 2022 £	Financing cash flows £	At 28 February 2023 £
Cash at bank and in hand	654	(654)	-
Net debt	654	(654)	-
		At 1 March 2021 £	At 28 February 2022 £
Net debt		-	-

#### 15 Related party transactions

During the year the charity made the following related party transactions:

##### **Mrs J H Gunn**

(Mrs J H Gunn, a Trustee, made a loan to the Charity during the year of £7,137. No formal agreement is in place for the repayment of the loan.)

At the balance sheet date the amount due to Mrs J H Gunn was £7,137 (2022 - £Nil).

## Talking About Loss

### Statement of Financial Activities by fund for the Year Ended 28 February 2023

#### Unrestricted Funds

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
<b>Income and Endowments from:</b>		
Donations and legacies	12,136	26,782
Charitable activities	34,544	-
Total income	46,680	26,782
<b>Expenditure on:</b>		
Raising funds	(175)	-
Charitable activities	(44,872)	(29,399)
Other expenditure	(1,189)	(7,742)
Total expenditure	(46,236)	(37,141)
Net income/(expenditure)	444	(10,359)
Net movement in funds	444	(10,359)
<b>Reconciliation of funds</b>		
Total funds brought forward	315	10,675
Total funds carried forward	759	316

## Talking About Loss

### Detailed Statement of Financial Activities for the Year Ended 28 February 2023

	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	12,136	26,782
Charitable activities (analysed below)	34,544	-
Total income	46,680	26,782
<b>Expenditure on:</b>		
Raising funds (analysed below)	(175)	-
Charitable activities (analysed below)	(44,872)	(29,399)
Other expenditure (analysed below)	(1,189)	(7,742)
Total expenditure	(46,236)	(37,141)
Net income/(expenditure)	444	(10,359)
Net movement in funds	444	(10,359)
<b>Reconciliation of funds</b>		
Total funds brought forward	315	10,675
Total funds carried forward	759	316

## Talking About Loss

### Detailed Statement of Financial Activities for the Year Ended 28 February 2023

	Total 2023 £	Total 2022 £
<b><i>Donations and legacies</i></b>		
Appeals and donations	12,136	9,612
UK Government grants	-	17,170
	<u>12,136</u>	<u>26,782</u>
<b><i>Charitable activities</i></b>		
Grants	<u>34,544</u>	-
	<u>34,544</u>	-
<b><i>Raising funds</i></b>		
Materials	<u>(175)</u>	-
	<u>(175)</u>	-
<b><i>Charitable activities</i></b>		
Counselling fees	(29,345)	(15,447)
Depreciation of plant and machinery	(2,337)	-
Rent	(6,612)	(3,000)
Light, heat and power	(1,297)	(1,051)
Insurance	(147)	(685)
Repairs and maintenance	(65)	(2,206)
Telephone and fax	(751)	(122)
Computer software and maintenance costs	(648)	(644)
Printing, postage and stationery	(699)	(30)
Trade subscriptions	(138)	(282)
Sundry expenses	(609)	-
Motor expenses	(40)	-
Other services	<u>(2,184)</u>	<u>(5,932)</u>
	<u>(44,872)</u>	<u>(29,399)</u>
<b><i>Other expenditure</i></b>		
Advertising	<u>(1,189)</u>	<u>(7,742)</u>
	<u>(1,189)</u>	<u>(7,742)</u>