

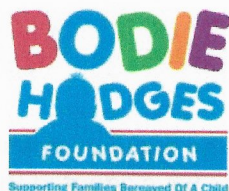
Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2023
for
The Bodie Hodges Foundation CIO

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

The Bodie Hodges Foundation CIO

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for the Year Ended 31 December 2023

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Chair of Trustee's and Chief Executive's Welcome

CIO 1196162

On 1st October 2023, we transferred our assets to a CIO 1196162 from our original unincorporated organisation 1151053. This new structure gives us more protection as a charity as we grow. This particular report covers October – December 2023.

The aims of the charity and its name all remain the same and in this respect, so do our achievements.

On 22nd December 2023, we officially purchased Bodie's House; an 11-room building where all of our services and administration activity takes place. We are incredibly proud to have raised £450,000 to purchase the building, with our capital appeal taking 2 years to complete. Owning this building is a great asset to the charity but it also ensures that a larger percentage of our donations can be used towards our aims and objectives, in supporting families bereaved of a child.

This year we have continued to work hard on our business plan and have achieved our targets of investing in a new system to aid our fundraising stewarding with the purchase of a new CRM system. We have also increased our associate counsellor hours to ensure that families do not have to join a waiting list for 1-1 bereavement counselling, but that this service is readily available when needed. Grants have allowed us to implement both of these initiatives and we continue to seek grant funding to increase our income in the future.

Our families continue to be supported for up to 2 years once they refer into our service and we support the whole of the immediate family (parents and siblings) with 1-1 bereavement counselling and peer support groups.

In 2024 we hope to continue to grow our services in line with demand, increase our offer of groups and ensure that families are not left alone to grieve.

We sincerely thank all of our supporters and grant providers that have made our work possible.

Gemma Orton Chair of Trustees

Donna Hodges CEO

TRUSTEE'S REPORT

The trustees present their report with the financial statements of the charity for the year ended 31 December 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).

Updated Charitable Objectives

The relief of any persons who are in conditions of poverty, sickness or distress arising from bereavement by death of a child and the protection and preservation of public health particularly through the prevention of any sickness which may arise from bereavement by death of a child through the provision of a range of bereavement services and support.

Our Vision and Aims

Vision

To give hope to families bereaved of a child by providing a range of services that support grieving families and encourage them to rebuild and remember.

Mission Statement

To provide family and child-centred services to support those affected by the death of a child.

To raise awareness of the facts about organ donation and encourage families to share their decision by 'starting the conversation'.

Purpose

To ensure that every family in Leicester, Leicestershire and Rutland who experience the death of a child has access to early therapeutic support services.

We achieve our aims by:

- Providing early therapeutic support to families who are newly bereaved of a child aged 0-18 years, in their own home or safe place.
- Provide peer support groups to continue to support families after their 1-1 support ends, creating a bereavement community.
- Working with siblings in school to help them to understand their grief and support memory making.
- Providing Bodie's Treasured Memory Bags to families and professionals across the UK, to support sibling grief for children aged 3-18 years.
- Promoting Organ Donation at any events that we run, as well as, through our website and social media platforms.

Our History

The Bodie Hodges Foundation 1151053 was set up by Nick and Donna Hodges following the death of their son Bodie in 2012. Their lived experience is that being a bereaved parent is isolating, and that the support available following the sudden or unexpected death of a child was minimal. The charity has continuously developed and now provides a range of services that support the whole family.

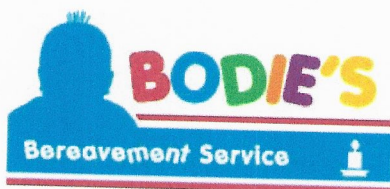
In the beginning the focus was on raising funds to buy a holiday home and in 2016 the purchase of Bodie's Boathouse on Tallington Lakes was completed. A one-week stay was offered to families who lived in the East Midlands and within 3 years of the death of their child of any age. The impact that this stay gave families highlighted the need to Donna and Nick to implement more services and to work on more projects to support families bereaved of a child.

Bodie's Boathouse was sold in 2023 and funds from this property were used to purchase Bodie's House. Although this was a difficult decision for all, the charity witnesses the growing need to support families with early therapeutic bereavement counselling and the management board and trustees felt that supporting a family for up to 2 years with 1-1 therapy has a greater significant impact. Our focus will now remain on offering 1-1 and peer support to families bereaved of a child aged 18 and under within 2 years of the death.

The charity went on to design and produce Bodie's Treasured Memory Bags, based on how their daughter grieved and with professional endorsement these are now provided nationally free of charge to siblings. With another focus on fundraising, we then moved to support families in the first year to 18 months with face-to-face early emotional therapeutic bereavement support and in October 2019 Bodie's Bereavement Service was officially launched. This service now supports families during the first 2 years after the death of a child with a number of peer support groups which can be accessed by anyone bereaved of a child under the age of 18.

Our services grow organically with the needs that are identified by the families that we work with and from our founders own lived experience. Each year we have grown our income in line with our services.

Bodie's Bereavement Service



Bodie's Bereavement Service provides early emotional and therapeutic support to families bereaved of child up to the age of 18 when the child died. Our support is offered during the first 2 years after the death and is for the whole of the immediate family. Families can refer into our service at any point during the first 2 years. This provides support for parents and siblings, to families bereaved of their only child and to blended families. Each member of the family is given 1-1 bereavement counselling with their own counsellor.

In 2023 our parent 1-1 bereavement counselling sessions took place in Bodie's House. We also began to offer 6 joint sessions for couples, where appropriate to support early grief and communication. The aim of the service is to meet families where they are in their grief and provide support that give hope and builds resilience. Our sessions for children and young people take place in school and where school is not a safe place we offer sessions here at Bodie's House.

During October to December 2023 we provided 164 one-to-one sessions to adults and children to support them as they grieve (710 sessions took place during the whole of 2023). We also have an Associate Counsellor programme as well as supporting student placement. We are proud that we are able to keep our waiting lists low to ensure that as many families received the support that they need. We are able to keep waiting lists low by providing support that is timed rather than open-ended.

“ Bodie hedges has been fantastic for all of us and personalised to each of us.

As a family we have all grieved so differently to one another so being with different support networks and having that opportunity to vocalise has been crucial. I certainly have seen a change in myself after having Emily and couldn't thank her enough for the ongoing support she has given “

Feedback from a bereaved parent, who accessed our counselling services.

We ran monthly peer support sessions within the following groups;

- Creative Grief for Mums – a monthly art group which offers peer support.
- Chips and a Chat for Dads – a monthly activity group using sport and conversation.

We are hoping to increase the peer groups on offer during 2024.

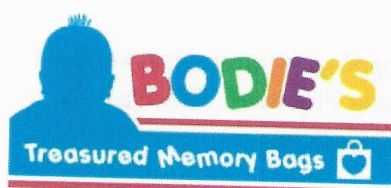
Together Project



The success of the Together Project continued in 2023 with two new groups of young people meeting for a 10-week programme of activities to build self-esteem, develop friendships, create conversations around death and their grief for their sibling. Our young people can choose to carry on meeting on a monthly basis. We currently have 12 young people who meet monthly. This project has been funded by #Iwill which is a bereavement project run by the Co-op.

We work in partnership with NHS Organisations, Schools, Colleges, Social Services and other Bereavement Organisations to ensure that all our families receive the support that they need and that children are supported at school and at home.

Bodie's Treasured Memory Bags



Bodie's Treasured Memory Bags are filled with grief resources to encourage conversations around death, help children to remember their sibling and process the feelings associated with grief. They are designed to give families different tools to support their surviving children at a difficult time. Children cope best when they feel supported to share how they feel and the resources within the bag give children and young people permission to talk about their sibling.

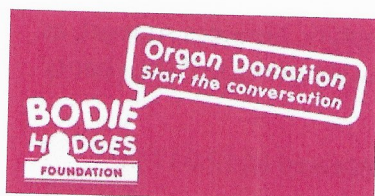
31 Bodie's Treasured Memory Bags were sent to support siblings who had experienced the death of a sibling or to those born after the death (216 bags were sent out during the whole of 2023). The bags continue to be sent out nationally and free of charge with a maximum of two per family. The bags support children aged 3-10 and 11-16 years.

We have continued to support bereaved siblings with SEND to grieve in their own way by sending out Bodie's Special Treasured Memory Bags for ages 3-25 years.

"The bag has been invaluable in helping my 7-year-old understand the death of his baby brother and has provided a lot of comfort for him at an awful time"

Feedback from a bereaved parent, whose child received a Bodie's Treasured Memory Bag

Organ Donation



We continue to raise awareness of Organ Donation and encourage everyone to have open discussions with families about their wishes. We will continue to promote the benefits of Organ Donation to both donor and recipient families.

Events and Fundraising

During October-December 2023 we have run the following events.

- Leicester Half Marathon
- Freddie's Festive Fun Run

The Bodie Hodges Foundation is registered with the Fundraising Regulator and is compliant with the standards set by the Regulator in its 'Code of Fundraising Practice'. This ensures that donors and supporters have confidence in our fundraising practices.

All fundraising events are organised by our Fundraising and Events Manager with support from volunteers. We do not engage with telephone, doorstep or lottery fundraising.

We are incredibly grateful to some local and national funders for their financial support this year.

Future Plans

Our current business plan is for 2023-2026. This will see us working on moving our accounts over to XERO to improve our systems and will also link to Donorfy which is our fundraising CRM. We will be recruiting an administrator to support all the teams and functions at Bodie's House, as well as recruiting a part-time Bereavement Counsellor. Demand continues to grow on our services which results in us needing to grow the number of counselling sessions that we have available to families. This will also add to the range of skills within the team and allow us to specialise in areas of child bereavement. We have already seen an increase in our engagement with our wider local communities and so 2024 will see us focus on further building these relationships and ensuring that people are aware of the work that we do to support families bereaved of a child.

Financial Position

As a charity we have worked hard to ensure that the financial position is one that is safe. We regularly monitor our income and expenditure in line with our budgets and targets. We're proud to end the year in a strong financial position. In 2023 20% of our income for core services and the Capital Appeal came from grants and we will continue to increase this income to allow us to grow our services.

80% of our income comes from voluntary efforts from the community, business support, as well as through our events. The Trustees are grateful to our many supporters of the charity who have given their loyalty and commitment.

During the 3-month period we received £661,643. The charity received £112,317 in donations and associated gift aid, £32,760 in grants, £1,226 from fundraising activities and auction income, from investment income £2,666 and £512,674 in relation to donated assets from the old entity. This income helped us to achieve our objectives and supporting families bereaved of a child and to raise awareness of Organ Donation and promote the benefits.

The expenditure made during the period amounts to £64,874. The most significant payments were:

- Fundraising Costs – the charity spent a total of £23,013 running events to help raise money to support our families. These amounts include an allocation of support costs.
- Staff Costs – the charity spent £36,451 during the period to help enable the charity to meet its objectives.

Reserves Policy

The charity trustees have established a reserves policy as part of their plans to provide long term support for our families who will use Bodies House, to safeguard the continuity of Bodie's bereavement service and to mitigate any emergency situations that may arise. Total funds at the year end amounted to £596,769. Of which funds of £17,497 are restricted and is not available for the general purposes of the charity.

The unrestricted reserves held at the end of the period amounted to £579,272. £434,802 of the unrestricted funds are held as fixed assets (including Bodies House of £431,280) for carrying out the objectives of the charity with a further £30,000 designated for emergency repairs and £12,864 for future fundraising events. Therefore, after taking these amounts into account the charity held free reserves of £101,606 at the year end.

In 2023 our reserves policy was to keep £45,000 for 3 months costs, alongside a £30,000 emergency fund.

In 2024 we have revised our reserves policy in line with the increase in costs to £66,000 for 3 months reserves and reduced our emergency fund to £10,000.

Structure, Governance and Management

The same trustees are in place for 1151053 and 1196162.

Type of governing document	Constitution adopted 14 th October 2021 – transfer of assets 1 st October 2023.
How is the charity constituted?	Charity Incorporated Organisation
Trustee selection methods	Trustees are appointed or reappointed by existing Trustees following application and interview
Charity Name	The Bodie Hodges Foundation
Charity Number	1196162
Registered office	254 Braunstone Lane Leicester LE3 3AS
Chair of Trustees	Gemma Orton

Trustees	Emma Frain
	Andrew Stubbs
	James Blacklaws (resigned January 2024)
	Helen Whitby
	Lindsay Langford (Appointed January 2024)
Independent examiner	Wright Vigar Limited Chartered Accountants & Business Advisers 15 Newland Lincoln Lincolnshire LN1 1XG

Public Benefit

The Trustees confirm that they have considered the Charity Commissioner's guidance on public benefit.

As part of our Trustee's induction, they are asked to read and sign PB1, 2 and 3 of the guidance issued by the Charity Commission on public benefit.

Risk Factors

The Trustees have continued to assess the major risks to which the charity is exposed to, and we are satisfied that systems are in place to mitigate where possible exposure to the major risks.

Funding – Opportunities for grant-based income are competitive and it remains our aim to increase the amount of income via grants. We work hard to ensure that we have several income streams to ensure that the charity does not become vulnerable due to a loss of funding.

Demand on Service – We constantly monitor the number of referrals that we receive and work hard to be able to offer our services within the first 3 months following the death of a child.

Loss of Income from Donations - The way people are giving has changed and there seems to be less small donations, with those who are still giving, making larger donations. We have built loyal donors both public and corporate and we will continue to review our fundraising activity to reflect the current climate.

Changes to the board effective 2024 – James Blacklaws has now resigned and Gemma Orton has returned to her position as Chair, following a sabbatical.

Approved by order of the board of trustees on 30 August 2024 and signed on its behalf by:

.....
Mrs Gemma Orton

Chair of Trustees

**Independent Examiner's Report to the Trustees of
The Bodie Hodges Foundation CIO**

Independent examiner's report to the trustees of The Bodie Hodges Foundation CIO

I report to the charity trustees on my examination of the accounts of The Bodie Hodges Foundation CIO (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Paul Colcomb FCCA

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Date: 30 August 2024

The Bodie Hodges Foundation CIO

Statement of Financial Activities
for the Year Ended 31 December 2023

				Year Ended 31.12.23 Total funds £	Period 15.10.21 to 31.12.22 Total funds £
	Notes	Unrestricted funds £	Restricted funds £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	34,539	77,778	112,317	-
Charitable activities	5				
Bereavement Service		22,760	10,000	32,760	-
Other trading activities	3	1,226	-	1,226	-
Investment income	4	2,666	-	2,666	-
Exceptional items	11	343,111	169,563	512,674	-
Total		<u>404,302</u>	<u>257,341</u>	<u>661,643</u>	<u>-</u>
EXPENDITURE ON					
Raising funds	6	20,629	2,384	23,013	-
Charitable activities	7				
Treasured Memory Bags		-	358	358	-
Bereavement Service		36,233	4,495	40,728	-
Bodie's House		775	-	775	-
Total		<u>57,637</u>	<u>7,237</u>	<u>64,874</u>	<u>-</u>
NET INCOME					
Transfers between funds	16	346,665	250,104	596,769	-
		<u>232,607</u>	<u>(232,607)</u>	<u>-</u>	<u>-</u>
Net movement in funds		579,272	17,497	596,769	-
RECONCILIATION OF FUNDS					
Total funds brought forward		-	-	-	-
TOTAL FUNDS CARRIED FORWARD		<u>579,272</u>	<u>17,497</u>	<u>596,769</u>	<u>-</u>

The notes form part of these financial statements

The Bodie Hodges Foundation CIO

Balance Sheet
31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	434,802	-	434,802	-
CURRENT ASSETS					
Stocks	13	1,800	2,401	4,201	-
Debtors	14	88,517	-	88,517	-
Cash at bank		65,774	15,096	80,870	-
		156,091	17,497	173,588	-
CREDITORS					
Amounts falling due within one year	15	(11,621)	-	(11,621)	-
NET CURRENT ASSETS		144,470	17,497	161,967	-
TOTAL ASSETS LESS CURRENT LIABILITIES		579,272	17,497	596,769	-
NET ASSETS		579,272	17,497	596,769	-
FUNDS	16				
Unrestricted funds				579,272	-
Restricted funds				17,497	-
TOTAL FUNDS				596,769	-

The financial statements were approved by the Board of Trustees and authorised for issue on 30 August 2024 and were signed on its behalf by:


G Orton - Trustee

The notes form part of these financial statements

The Bodie Hodges Foundation CIO

Cash Flow Statement
for the Year Ended 31 December 2023

		Year Ended 31.12.23 £	Period 15.10.21 to 31.12.22 £
	Notes		
Cash flows from operating activities			
Cash generated from operations	1	<u>516,236</u>	-
Net cash provided by operating activities		<u>516,236</u>	-
Cash flows from investing activities			
Purchase of tangible fixed assets		(435,780)	-
Interest received		<u>413</u>	-
Net cash (used in)/provided by investing activities		<u>(435,366)</u>	-
Change in cash and cash equivalents in the reporting period		<u>80,869</u>	-
Cash and cash equivalents at the beginning of the reporting period		<u>-</u>	-
Cash and cash equivalents at the end of the reporting period		<u><u>80,869</u></u>	-

The notes form part of these financial statements

The Bodie Hodges Foundation CIO

Notes to the Cash Flow Statement
for the Year Ended 31 December 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Year Ended 31.12.23 £	Period 15.10.21 to 31.12.22 £
Net income for the reporting period (as per the Statement of Financial Activities)	596,769	-
Adjustments for:		
Depreciation charges	977	-
Interest received	(413)	-
Increase in stocks	(4,201)	-
Increase in debtors	(88,517)	-
Increase in creditors	11,621	-
Net cash provided by operations	<u>516,236</u>	<u>-</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23 £	Cash flow £	At 31.12.23 £
Net cash			
Cash at bank	<u>-</u>	<u>80,869</u>	<u>80,869</u>
	<u>-</u>	<u>80,869</u>	<u>80,869</u>
Total	<u>-</u>	<u>80,869</u>	<u>80,869</u>

The notes form part of these financial statements

The Bodie Hodges Foundation CIO

Notes to the Financial Statements for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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

Direct costs are allocated to the relevant activities of the charity.

Support costs are apportioned between activities of the charity based on the percentage of time spent by employees attributable to each activity.

Tangible fixed assets

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

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- Straight line over 3 years

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from 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 charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Bodie Hodges Foundation CIO

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

2. DONATIONS AND LEGACIES

	Year Ended 31.12.23 £	Period 15.10.21 to 31.12.22 £
Donations	<u>112,317</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	Year Ended 31.12.23 £	Period 15.10.21 to 31.12.22 £
Fundraising events	(69)	-
Auction income	<u>1,295</u>	<u>-</u>
	<u>1,226</u>	<u>-</u>

4. INVESTMENT INCOME

	Year Ended 31.12.23 £	Period 15.10.21 to 31.12.22 £
Rents received	2,253	-
Deposit account interest	<u>413</u>	<u>-</u>
	<u>2,666</u>	<u>-</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	Year Ended 31.12.23 £	Period 15.10.21 to 31.12.22 £
Grants	Bereavement Service	<u>32,760</u>	<u>-</u>

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

	Year Ended 31.12.23 £	Period 15.10.21 to 31.12.22 £
LCC Communities Fund	<u>32,760</u>	<u>-</u>

The Bodie Hodges Foundation CIO

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

6. RAISING FUNDS

Raising donations and legacies

	Year Ended 31.12.23	Period 15.10.21 to 31.12.22
	£	£
Fundraising events	7,472	-
Support costs	16,226	-
	<u>23,698</u>	<u>-</u>

Other trading activities

	Year Ended 31.12.23	Period 15.10.21 to 31.12.22
	£	£
Opening stock	3,516	-
Closing stock	(4,201)	-
	<u>(685)</u>	<u>-</u>
Aggregate amounts	<u>23,013</u>	<u>-</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Treasured Memory Bags	358	-	358
Bereavement Service	14,577	26,151	40,728
Bodie's House	775	-	775
	<u>15,710</u>	<u>26,151</u>	<u>41,861</u>

8. SUPPORT COSTS

	Management	Finance	Information technology
	£	£	£
Raising donations and legacies	12,907	354	242
Bereavement Service	20,801	571	390
	<u>33,708</u>	<u>925</u>	<u>632</u>
		Governance costs	Totals
	Other	£	£
Raising donations and legacies	1,485	1,238	16,226
Bereavement Service	2,394	1,995	26,151
	<u>3,879</u>	<u>3,233</u>	<u>42,377</u>

The Bodie Hodges Foundation CIO

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

8. SUPPORT COSTS - continued

	2023 £	2022 £
Accountancy costs		
Independent examination fees	1,500	-
Bookkeeping services	1,733	-
	<u>3,233</u>	<u>-</u>

The bookkeeping services are not provided by the Independent Examiner.

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

	2023 £	2022 £
Wages and salaries	35,662	-
Social security costs	-	-
Other pension costs	789	-
	<u>36,451</u>	<u>-</u>

Included in the staff costs are direct costs for the provision of our Bereavement Practitioners. These costs are summarised below:

Bereavement Practitioners costs

	2023 £	2022 £
Wages and salaries	14,498	-
Social security costs	-	-
Other pension costs	295	-
	<u>14,793</u>	<u>-</u>

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

	Year Ended 31.12.23	Period 15.10.21 to 31.12.22
Staff	<u>6</u>	<u>-</u>

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

The Bodie Hodges Foundation CIO

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

11. EXCEPTIONAL ITEMS

The exceptional item relates to the transfer of assets from the old charitable trust to the new charitable incorporated organisation. The transaction has been approved by the Charity Commission and reflects a change in structure of the charity.

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
Additions	<u>432,000</u>	<u>874</u>	<u>2,905</u>	<u>435,779</u>
DEPRECIATION				
Charge for year	<u>720</u>	<u>55</u>	<u>202</u>	<u>977</u>
NET BOOK VALUE				
At 31 December 2023	<u>431,280</u>	<u>819</u>	<u>2,703</u>	<u>434,802</u>
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

13. STOCKS

	2023 £	2022 £
Stocks	<u>4,201</u>	<u>-</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	1,272	-
Prepayments and accrued income	<u>87,245</u>	<u>-</u>
	<u>88,517</u>	<u>-</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	2,994	-
Other creditors	<u>8,627</u>	<u>-</u>
	<u>11,621</u>	<u>-</u>

The Bodie Hodges Foundation CIO

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

16. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	-	94,309	442,099	536,408
Fundraising Events	-	12,864	-	12,864
Emergency Fund	-	30,000	-	30,000
Designated - Capital Appeal	-	<u>209,492</u>	<u>(209,492)</u>	<u>-</u>
	-	346,665	232,607	579,272
Restricted funds				
Treasured Memory Bags	-	1,519	882	2,401
Capital Appeal	-	233,489	(233,489)	-
I Will Project	-	3,501	-	3,501
Precision FM	-	660	-	660
LRCF Louisa Fund	-	1,950	-	1,950
Organ Donation Education	-	4,863	-	4,863
The Big Give	-	<u>4,122</u>	<u>-</u>	<u>4,122</u>
	-	<u>250,104</u>	<u>(232,607)</u>	<u>17,497</u>
TOTAL FUNDS	<u>-</u>	<u>596,769</u>	<u>-</u>	<u>596,769</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,946	(57,637)	94,309
Fundraising Events	12,864	-	12,864
Emergency Fund	30,000	-	30,000
Designated - Capital Appeal	<u>209,492</u>	<u>-</u>	<u>209,492</u>
	404,302	(57,637)	346,665
Restricted funds			
Treasured Memory Bags	2,624	(1,105)	1,519
Capital Appeal	233,489	-	233,489
I Will Project	6,007	(2,506)	3,501
Barber Charvet Trust	3,010	(3,010)	-
Precision FM	751	(91)	660
LRCF Louisa Fund	2,475	(525)	1,950
Organ Donation Education	4,863	-	4,863
The Big Give	<u>4,122</u>	<u>-</u>	<u>4,122</u>
	<u>257,341</u>	<u>(7,237)</u>	<u>250,104</u>
TOTAL FUNDS	<u>661,643</u>	<u>(64,874)</u>	<u>596,769</u>

Treasured memory bags

Various donations have been made to the charity for the provision of treasured memory bags

Capital Appeal

£450,000 to be raised by November 2023 to purchase Bodie's House out right. This is to become the new home of the foundation.

#I Will Project

Specific donations have been made towards the project.

Barber Charvet Trust

To enable to charity to provide bereavement services.

The Bodie Hodges Foundation CIO

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

16. MOVEMENT IN FUNDS - continued

Precision FM

To be used to improve the IT systems of the charity.

LRCF Louisa Fund

To provide clinical supervision of the counselling team.

Organ donation education

Various donations have been made towards the charity's organ donation education, where they educate schools and corporate sector on the benefits of organ donation.

LCC Shire Community Grant

To provide peer support groups and equipment for stay and play.

The Big Give

A national giving platform that offers match funding for projects.

Transfers between funds

A transfer of £437,211 was made from Capital Appeal to General Funds to cover to the purchase of Bodie's House. Due to the aim of the Capital Appeal restricted fund was to enable to purchase of Bodie's House this transfer has been made.

A further transfer of £5,769 was made from the Designated Capital Appeal to General Fund in relation to the underspend on Bodie's House, these funds will be used for the general purpose of the charity.

A transfer of £882 was made from General to Treasured Memory Bag fund to cover the cost of stock purchased.

17. RELATED PARTY DISCLOSURES

The exceptional item relates to the transfer of assets from the old charitable trust to the new charitable incorporated organisation. The transaction has been approved by the Charity Commission and reflects a change in structure of the charity.

The Bodie Hodges Foundation CIO
Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	Year Ended 31.12.23 £	Period 15.10.21 to 31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies	112,317	-
Donations		
Other trading activities	(69)	-
Fundraising events	<u>1,295</u>	<u>-</u>
Auction income	1,226	-
Investment income	2,253	-
Rents received	<u>413</u>	<u>-</u>
Deposit account interest	2,666	-
Charitable activities	32,760	-
Grants		
Other income	<u>512,674</u>	<u>-</u>
Exceptional items	661,643	-
Total incoming resources		
EXPENDITURE		
Raising donations and legacies	7,472	-
Fundraising events		
Other trading activities	3,516	-
Opening stock	<u>(4,201)</u>	<u>-</u>
Closing stock	(685)	-
Charitable activities	358	-
Project costs	14,577	-
Bereavement services costs	720	-
Freehold property	<u>55</u>	<u>-</u>
Fixtures and fittings	15,710	-
Support costs		
Management	21,164	-
Wages	495	-
Pensions	4,943	-
Rates and water	221	-
Insurance	255	-
Advertising	687	-
Travelling	5,741	-
Legal and professional	<u>202</u>	<u>-</u>
Computer equipment	33,708	-

This page does not form part of the statutory financial statements

The Bodie Hodges Foundation CIO

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	Year Ended 31.12.23 £	Period 15.10.21 to 31.12.22 £
Management		
Finance		
Bank charges	925	-
Information technology		
Computer Costs	632	-
Other		
Telephone	598	-
Postage and stationery	520	-
Sundries	<u>2,761</u>	<u>-</u>
	3,879	-
Governance costs		
Accountancy and legal fees	<u>3,233</u>	<u>-</u>
Total resources expended	<u>64,874</u>	<u>-</u>
Net income	<u><u>596,769</u></u>	<u><u>-</u></u>

This page does not form part of the statutory financial statements

The Bodie Hodges Foundation CIO
Bodies House
The Bodie Hodges Foundation
254 Braunstone Lane
Leicester
LE3 3AS

Wright Vigar Limited
15 Newland
Lincoln
LN1 1XG

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the charity's financial statements for the year ended 31 December 2023. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

General

- 1 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 18 July 2024, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 2 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 3 All the accounting records have been made available to you for the purpose of your audit. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 4 The financial statements are free of material misstatements, including omissions.
- 5 The effects of uncorrected misstatements are immaterial both individually and in total.

Internal control and fraud

- 6 We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
- 7 We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
- 8 We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

Assets and liabilities

- 9 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 10 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 11 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 12 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Legal claims

- 13 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

- 14 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

- 15 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

- 16 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

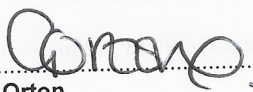
Going concern

- 17 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

- 18 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully



Ms G Orton

Trustee

Signed on behalf of the board of trustees

30 August 2024