

**Unaudited Financial Statements  
for the Year Ended  
31 December 2024**

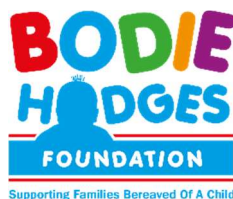
**for**

**The Bodie Hodges Foundation**

The Rowleys Partnership Ltd  
Chartered Accountants  
Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicester  
Leicestershire  
LE19 1WP

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### Chair of Trustees' Executive Summary for the Annual Report 2024

As Chair of Trustees for The Bodie Hodges Foundation, it is my privilege to reflect on our year of impact and to share our continuous mission of supporting families who are bereaved of a child across Leicester, Leicestershire and Rutland.

This year marked a significant milestone for our charity. We officially closed our original charity, 1151053, and merged with our officially registered CIO, 1196162, streamlining our operations and increasing our capacity to achieve our vision. Our work continues to expand, guided by the needs of the families we serve, and underpinned by the lived experiences of our founders, Donna and Nick Hodges.

In 2024, we provided over 1,000 one-on-one bereavement counselling sessions and saw an impressive increase in participation in our peer support groups, which include creative arts sessions for mothers, 'Chips and a Chat' meetups for fathers, and age-specific grief activities for young people. Our 'Together Project' has flourished, offering bereaved children and teens the space to connect with others who understand their grief. Growth of these peer sessions continue with our 'Together Juniors' initiative due to begin in early 2025, designed to support younger children, aged 6-10.

The continued success of our Bodie's Treasured Memory Bags, which were distributed to 160 families in the last year is an important service that we offer nationwide. These bags offer essential tools for children and young people to help process their grief in their own way, creating a legacy of love and remembrance for the sibling who has died.

Fundraising and financial stability remain key to our growth. With the support of businesses, individuals, and organisations, we raised vital funds that allowed us to extend our services to more families with more services. Despite challenges in the competitive grant environment, we are grateful for the ongoing commitment of our supporters, sponsors and partners and the funders who have invested in us this year.

We achieved a major milestone in September 2024, by winning the Enterprising Women Team of the Year award. This organisation is an extension of the East Midlands Chamber of Commerce and is a testament to the hard work and dedication of our staff and volunteers.

Financially, we ended the year in a positive position, with 80% of our income coming from community support and fundraising events. We will continue to prioritise sustainability by maintaining a reserves policy that ensures we are well-prepared for the future. Our aim is to hold £87,000 in reserves by mid-2025, alongside a £10,000 emergency fund.

Looking forward, we will continue to grow, adapting to the needs of the families we serve and seeking new ways to ensure no family grieves alone. In 2025, our plans include to recruit student counsellors, expand our services for young people, and evolve our children's grief support offer. Our overall financial goal is to raise £440,000 to sustain and expand these services.

I extend my heartfelt thanks to everyone who has supported our work this year. Together, we are making a difference to grieving families, offering them hope, support, and a sense of community in their darkest moments.

*G Orton*

signed on 19/05/2025, 09:40:16 BST

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Gemma Orton  
Chair of Trustees  
The Bodie Hodges Foundation

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## Trustee's Report

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

### Register of Merged charities

This year we have officially closed our original charity 1151053 and have entered this on the register for merged charities with 1196162.

## 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 as trustees, we felt that supporting a family for up to 2 years has a significant impact and that the charity witnesses the growing need to support families with early therapeutic bereavement counselling. 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. Bodie's House is an 11-room building where we have offices and counselling rooms. It is a safe place where families can share their children, talk about their grief and where groups can meet.

In 2018 the charity designed and produced Bodie's Treasured Memory Bags, based on their experience of 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 launched. This service now supports families during the first 2 years after the death of a child with 1-1 specialist bereavement counselling for parents and their siblings, which can be accessed by anyone bereaved of a child under the age of 18. We also offer a number of peer support groups which can be accessed by families bereaved of a child of any age.

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 and will listen to our bereaved families and support them as they learn to live and to grieve.

### Our year in numbers...



We supported a total of  
**62 families** during 2024



This equates to 109 individuals which  
breaks down to 84 adults and 25 children.



We received a total of  
**38 family referrals**

From these new referrals we have supported  
54 new clients, 53 were already receiving  
support from us



**1,251**  
1-1 counselling sessions  
booked for our families



**927** 1-1 counselling  
session for parents

**25 children** received 1-1  
counselling, with



295 of these  
taking place in  
schools



29 at Bodie's  
House during  
school holidays

### Monthly Support Group numbers...



**10 Creative  
Grief Workshop  
for Bereaved  
Mums**



**8 Chips  
and a  
Chat  
meet ups**



**13  
Together  
Project  
sessions,**  
our youth group for  
bereaved siblings



**2 Anxiety Workshops  
for the Young People  
we support**



**160 Treasured  
Memory Bags travelled  
a total of 3208 miles**



**Increase in staff  
recruited**  
the equivalent of one full time  
counsellor & team administrator



**40,149 people visited  
our website**

### Social media growth in 2024

Our social media channels help us raise awareness  
of child bereavement. You can help us by following  
us, liking, sharing and commenting on our posts



LinkedIn  
**22%**



Instagram  
**21%**



Facebook  
**13.3%**

## 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 family. This provides support for parents and siblings, to families bereaved of their only child and to blended families. The aim of the service is to meet families where they are in their grief and provide support that gives hope and builds resilience. Each member of the family is given 1-1 bereavement counselling with their own counsellor.

We receive a large number of our referrals via The Child Death Overview Panel team, as well as bereavement midwives within our local hospitals. Families can also refer into our service at any point during the first 2 years, via our website.

Our sessions for parents take place at Bodie's House and our children and young people counselling sessions take place in school. Where school is not a safe place we offer sessions here at Bodie's House.

In 2024 we provided over 1000 1-1 bereavement counselling sessions to adults, children and young people. We supported 109 individuals with 1-1 support and continued to grow the number of families supported and sessions attended.

### Alison, a bereaved parent accessing 1-1 bereavement counselling

*"If it wasn't for Nicola I might not be here. Losing a child takes you to the darkest of places.*

*I did just sit and cry and ask why for the first few weeks. I was never judged; I was just listened to. And I know Nicola hasn't lost a child but she just gets it. She gets me.*

*Grief doesn't come with a handbook, but The Bodie Hodges Foundation has given me the tools to deal with it.*

*I have dark days, I have down days, but I've learned that's ok and I've also learned that I need to know my own limits. I'd beat myself up about the bad days before, but now I know that's all part of it and I allow myself to have them."*

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## Peer Support Groups

Meeting others who have been bereaved is powerful and offers support to our families that is different to counselling. Each group is facilitated by a member of the team and are designed to be relaxed. We find that being able to take part in activities helps conversations but also gives a focus to those who may wish to be quiet. We have continued to increase the number of parents, children and young people who attend our groups throughout 2024.

We currently have 43 adults, children and young people registered to attend our groups:

- Creative Grief for Mums - a monthly art group which offers peer support.
- Chips and a Chat - a monthly activity group for Dads using sport and conversation.
- Together project - 11-16 years.
- Together Juniors - 6-10 years.

### Feedback from a bereaved Mum, Tracey who attends Creative Grief for Mums

**"My overarching feeling when attending these sessions is, it's a safe place, to be in a room with other mums, that each have their own unique story, but all have experienced the indescribable pain of losing a child"**

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## Together Project



The success of the Together project continued in 2024 with a new cohort of 6 young people aged 11-16 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 The Big Give during this year and this funding will continue in 2025. We will also be starting Together Juniors for ages 6-10.



## 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.

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. The bags continue to be sent out nationally, free of charge with a maximum of two per family and they support children aged 3-10 and 11-16 years.

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

In 2024 we have sent out 136 bags to families all across the UK. We continue to offer this service free of charge to any bereaved sibling and to those born after the death of a sibling.

### Feedback from a family who received Bodie's Treasured Memory Bags

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*"Watching my children come together on their own to talk and share their feelings with one another really helped their relationship deepen and provide a support network which I don't think they ever really used until the loss of our baby. The bags gave them that time. You can't put a value on that and we are eternally grateful what you provided our family. Thank you."*

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## 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. At each event where there are opportunities to speak we share the importance of starting a conversation with loved ones.

## Events and Fundraising

- Annual Sports Dinner
- Charity Fashion Show
- Annual Golf Day
- Freddie's Festive Fun Run
- Places in London Marathon, Great North Run and Leicester Half

The above events remain key to our fundraising efforts, as they not only help us raise essential funds.

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 Communications Manager, Corporate and Community Fundraiser with support from the wider team and volunteers. We do not engage with telephone, doorstep or lottery fundraising.

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

As a small local charity, we feel extremely lucky to be becoming more widely known among corporates and businesses that want to support our work. Additionally, we are fortunate to have such a loyal base of #TeamBodie supporters who continue to turn up to attend our events and support our campaigns.

The increase in demand for grant funding has made it more challenging to achieve success, as many funders are now oversubscribed. Despite these difficulties, we remain committed to exploring every opportunity to support our vision of ensuring no family is left to grieve alone.

## Charity of Choice

This year our charity of Choice partnerships have helped to raise over £18,000. We love to work with businesses to share the work that we are doing and see the creative ways that businesses choose to fundraise for us.

## Achievements

This year has seen us achieve more areas of our business plan and we have recruited a full time Team Administrator and a part-time Bereavement Counsellor with responsibility for groups. We have increased the hours of each of our bereavement counsellors to allow more specific project time to ensure our service continue to develop.

We have put in place lots of ways to gather feedback from our families to listen to what bereaved families need and ensure that our services meet these needs.

We will be moving on to Xero for our 2025 accounting year and have been developing a dashboard to be able to keep track of all areas of the charity.

We won Enterprising Women Team of Year award in September 2024 which was a proud moment. We work hard as a team to ensure the best services for our families.

## Future Plans

In 2025 we will be working on the following areas;

- Recruit and support student counsellors
- Review our offer to children and young people
- Begin a new younger sibling peer support group called 'Together Juniors'
- Increase our income to £440,000 to support our increased services and the number of families who are referring in for support.

## Financial position

The financial statements show a surplus of £33,981 (2023: £596,769 surplus). The 2023 surplus included exceptional income of £512,674 relating to the transfer of assets from the old charitable trust to the new charitable incorporated organisation.

As a charity we have worked hard to ensure that the financial position is safe, and we monitor our income and expenditure in line with our budgets and targets. We end the year in a good financial position. In 2024 20% of our income for core services and projects was achieved through grants and we will continue to aim to increase this income to allow us to grow our services. Achieving grants has become increasingly competitive.

80% of our income comes from voluntary efforts from the community and 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.

## Reserves Policy

In 2024 our reserves policy was to hold £66,000 to cover three months of expenditure, alongside a £10,000 emergency fund.

As the charity grows we need to ensure stability of the charity and so in 2025 we have revised our reserves policy in line with the increase in costs to £87,000 for three months of expenditure and we will continue with the emergency fund of £10,000.

Free reserves of £167,989 (2023: £144,470) were held at the year end, including the emergency fund of £10,000 (2023: £30,000) and other designated funds totalling £78,717 (2023: £12,864). Free reserves are the total unrestricted funds less tangible fixed assets. Reserves of £101,989 held over and above the minimum free reserves figure of £66,000 are at the disposal of the trustees to meet their longer term strategic objectives.

Restricted funds of £16,040 (2023: £17,497) were also held at the year end.

## With Thanks to our Funders

This year we have received funding from the following Organisations and would like to say thank you for supporting our work.

The Big Give

Precision FM

Leicestershire and Rutland Community Foundation

Coop Local

Hinckley and Rugby BS

Centrica

British Gas

## Structure, Governance and Management

Type of governing document	Constitution adopted 14th October 2021 – transfer of assets 1st October 2023.
How the charity is 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 February 2024)
	Helen Whitby
	Lindsay Langford (appointed January 2024 and resigned September 2024)
Independent examiner	The Rowleys Partnership Ltd Charnwood House Harcourt Way Meridian Business Park Leicester LE19 1WP

## 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 a number of income streams to ensure that the charity does not become vulnerable due to a loss of funding. We currently do not have any multi year funding which would offer us a level of security and will target applications to achieve this.

**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. We have increased our bereavement team with another part time counsellor but we are still facing increased demands on our services.

**Loss of Income from donations** - We continue to grow our donations that we receive from the general public and from our corporate partners. We have increased our running events offer to add a larger income stream.

19/05/2025

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

*G Orton*

signed on 19/05/2025, 09:40:16 BST

.....  
Mrs Gemma Orton  
Chair of Trustees

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

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

I report to the charity trustees on my examination of the accounts of The Bodie Hodges Foundation (the Trust) for the year ended 31 December 2024.

### 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 Institute of Chartered Accountants in England and Wales, 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.

*The Rowleys Partnership Ltd*

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signed on 19/05/2025, 09:50:10 BST

L G Parkes FCA FCCA

The Rowleys Partnership Ltd  
Chartered Accountants  
Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicester  
Leicestershire  
LE19 1WP

19/05/2025

Date: .....

The Bodie Hodges Foundation

Statement of Financial Activities  
for the Year Ended 31 December 2024

		Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	106,182	22,126	128,308	101,614
<b>Charitable activities</b>	6				
Bereavement Service		56,832	-	56,832	32,760
Other trading activities	4	183,094	-	183,094	11,929
Investment income	5	13,882	-	13,882	2,666
Other income	7	-	-	-	512,674
<b>Total</b>		<u>359,990</u>	<u>22,126</u>	<u>382,116</u>	<u>661,643</u>
<b>EXPENDITURE ON</b>					
Raising funds	8	70,278	1,418	71,696	6,787
<b>Charitable activities</b>	9				
Bereavement Service		234,620	14,090	248,710	56,954
Treasured Memory Bags		-	9,212	9,212	358
Bodie's House		<u>18,517</u>	<u>-</u>	<u>18,517</u>	<u>775</u>
<b>Total</b>		<u>323,415</u>	<u>24,720</u>	<u>348,135</u>	<u>64,874</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	19	36,575 <u>(1,137)</u>	(2,594) <u>1,137</u>	33,981 <u>-</u>	596,769 <u>-</u>
<b>Net movement in funds</b>		35,438	(1,457)	33,981	596,769
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>579,272</u>	<u>17,497</u>	<u>596,769</u>	<u>-</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>614,710</u>	<u>16,040</u>	<u>630,750</u>	<u>596,769</u>

The notes form part of these financial statements

The Bodie Hodges Foundation

Balance Sheet  
31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	15	446,721	-	446,721	434,802
<b>CURRENT ASSETS</b>					
Stocks	16	2,438	3,059	5,497	4,201
Debtors	17	17,929	1,250	19,179	88,517
Cash at bank		<u>165,941</u>	<u>11,731</u>	<u>177,672</u>	<u>80,870</u>
		186,308	16,040	202,348	173,588
<b>CREDITORS</b>					
Amounts falling due within one year	18	(18,319)	-	(18,319)	(11,621)
<b>NET CURRENT ASSETS</b>		<u>167,989</u>	<u>16,040</u>	<u>184,029</u>	<u>161,967</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>614,710</u>	<u>16,040</u>	<u>630,750</u>	<u>596,769</u>
<b>NET ASSETS</b>		<u><u>614,710</u></u>	<u><u>16,040</u></u>	<u><u>630,750</u></u>	<u><u>596,769</u></u>
<b>FUNDS</b>	19				
Unrestricted funds				614,710	579,272
Restricted funds				<u>16,040</u>	<u>17,497</u>
<b>TOTAL FUNDS</b>				<u><u>630,750</u></u>	<u><u>596,769</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19/05/2025 and were signed on its behalf by:

*G Orton*

signed on 19/05/2025, 09:40:16 BST

G L Orton - Trustee

The notes form part of these financial statements



The Bodie Hodges Foundation

Cash Flow Statement  
for the Year Ended 31 December 2024

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>119,206</u>	<u>516,236</u>
Net cash provided by operating activities		<u>119,206</u>	<u>516,236</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(25,271)	(435,779)
Sale of tangible fixed assets		599	-
Interest received		<u>2,268</u>	<u>413</u>
Net cash used in investing activities		<u>(22,404)</u>	<u>(435,366)</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		96,802	80,870
Cash and cash equivalents at the beginning of the reporting period		<u>80,870</u>	<u>-</u>
Cash and cash equivalents at the end of the reporting period		<u>177,672</u>	<u>80,870</u>

The notes form part of these financial statements

Notes to the Cash Flow Statement  
for the Year Ended 31 December 2024

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

	2024 £	2023 £
Net income for the reporting period (as per the Statement of Financial Activities)	33,981	596,769
Adjustments for:		
Depreciation charges	12,180	977
Loss on disposal of fixed assets	573	-
Interest received	(2,268)	(413)
Increase in stocks	(1,296)	(4,201)
Decrease/(increase) in debtors	69,338	(88,517)
Increase in creditors	6,698	11,621
Net cash provided by operations	<u>119,206</u>	<u>516,236</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24 £	Cash flow £	At 31.12.24 £
Net cash			
Cash at bank	<u>80,870</u>	<u>96,802</u>	<u>177,672</u>
	<u>80,870</u>	<u>96,802</u>	<u>177,672</u>
Total	<u>80,870</u>	<u>96,802</u>	<u>177,672</u>

The notes form part of these financial statements

## 1. CHARITY INFORMATION

The Bodie Hodges Foundation is a charitable incorporated organisation registered with the Charity Commission for England and Wales (registered no. 1196162). The registered office address is 254 Braunstone Lane, Leicester LE3 3AS.

## 2. 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.

- Income from donations is accounted for when received.
- Grants received, included within income from charitable activities, are recognised on a receivable basis. Where income is received in advance of performance, recognition is deferred and included in creditors until the date of performance.
- Income from other trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when the charity is entitled to the income. Amounts received in advance for future fundraising events are deferred and included in creditors until the event takes place.
- Rents received for room rental are recognised on a receivable basis.
- Investment income is recognised on a receivable basis.

### 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. Expenditure is classified under the following activity headings.

- Costs of raising funds include those costs incurred in raising funds from fundraising events, and include the direct costs relating to these events.
- Expenditure on charitable activities relates to expenditure on the objects of the charity and include direct costs and support costs associated with these activities.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

## 2. ACCOUNTING POLICIES - continued

### **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% reducing balance
Computer equipment	- Straight line over 3 years

### **Stocks**

Bodie's Treasured Memory Bags and other stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

### **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.

### **Fund accounting**

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.

### **Cash and cash equivalents**

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

### **Basic financial assets**

Basic financial assets, which includes debtors and cash and bank balances are initially measured at transaction price including transaction costs and subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

## 2. ACCOUNTING POLICIES - continued

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from the date of approving these financial statements. The budgeted income and expenditure is sufficient with the level of reserves, for the charity to be able to continue as a going concern.

## 3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	<u>128,308</u>	<u>101,614</u>

## 4. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Supper club	14,900	1,700
Golf day	38,557	-
Sports dinner	46,056	(4,670)
Challenge events	56,547	9,003
Freddie's festive fun run	11,726	4,601
Other fundraising events	8,096	-
Auction income	<u>7,212</u>	<u>1,295</u>
	<u>183,094</u>	<u>11,929</u>

## 5. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	11,614	2,253
Deposit account interest	<u>2,268</u>	<u>413</u>
	<u>13,882</u>	<u>2,666</u>

## 6. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Grants	<u>56,832</u>	<u>32,760</u>

## 7. OTHER INCOME

	2024	2023
	£	£
Exceptional items	<u>-</u>	<u>512,674</u>

The exceptional item in 2023 related to the transfer of assets from the old charitable trust to the new charitable incorporated organisation. The transaction was approved by the Charity Commission and reflected a change in structure of the charity.

8. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Fundraising events	<u>72,499</u>	<u>7,472</u>

Other trading activities

	2024	2023
	£	£
Opening stock	4,201	3,516
Purchases	493	-
Closing stock	<u>(5,497)</u>	<u>(4,201)</u>
	<u>(803)</u>	<u>(685)</u>

Aggregate amounts	<u>71,696</u>	<u>6,787</u>
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9. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 10) £	Totals £
Bereavement Service	169,615	78,727	248,342
Treasured Memory Bags	9,212	-	9,212
Bodie's House	<u>12,836</u>	<u>6,049</u>	<u>18,885</u>
	<u>191,663</u>	<u>84,776</u>	<u>276,439</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

10. SUPPORT COSTS

	Management £	Finance £	Information technology £
Bereavement Service	54,623	3,294	4,460
Bodie's House	<u>6,049</u>	<u>-</u>	<u>-</u>
	<u>60,672</u>	<u>3,294</u>	<u>4,460</u>
	Other £	Governance costs £	Totals £
Bereavement Service	12,330	4,020	78,727
Bodie's House	<u>-</u>	<u>-</u>	<u>6,049</u>
	<u>12,330</u>	<u>4,020</u>	<u>84,776</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

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

**Trustees' expenses**

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

12. STAFF COSTS

	2024 £	2023 £
Wages and salaries	176,089	35,662
Social security costs	8,866	-
Other pension costs	<u>3,854</u>	<u>789</u>
	<u>188,809</u>	<u>36,451</u>

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

Bereavement Counsellor costs

	2024 £	2023 £
Wages and salaries	66,500	14,498
Social security costs	2,572	-
Other pension costs	<u>1,328</u>	<u>295</u>
	<u>70,400</u>	<u>14,793</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

## 12. STAFF COSTS - continued

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

	2024	2023
Staff	<u>7</u>	<u>6</u>

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

Remuneration of key management personnel

The key management personnel of the charity are the CEO and the Fundraising and Communications Manager. The total employee benefits of the key management personnel of the charity amounted to £88,811 (2023: £19,673).

Our CEO works across all aspects of the charity, both at a strategic and operational level; providing peer support for other bereaved families, facilitating groups, supporting our team of bereavement counsellors as well as managing fundraising events and writing grant applications. The wages of the CEO are split 50/50 between charitable activities and management support costs.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	23,836	77,778	101,614
<b>Charitable activities</b>			
Bereavement Service	22,760	10,000	32,760
Other trading activities	11,929	-	11,929
Investment income	2,666	-	2,666
Other income	<u>343,111</u>	<u>169,563</u>	<u>512,674</u>
<b>Total</b>	<u>404,302</u>	<u>257,341</u>	<u>661,643</u>
<b>EXPENDITURE ON</b>			
Raising funds	4,403	2,384	6,787
<b>Charitable activities</b>			
Bereavement Service	52,459	4,495	56,954
Treasured Memory Bags	-	358	358
Bodie's House	<u>775</u>	<u>-</u>	<u>775</u>
<b>Total</b>	<u>57,637</u>	<u>7,237</u>	<u>64,874</u>
<b>NET INCOME</b>	346,665	250,104	596,769
Transfers between funds	<u>232,607</u>	<u>(232,607)</u>	<u>-</u>
<b>Net movement in funds</b>	<u>579,272</u>	<u>17,497</u>	<u>596,769</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>579,272</u>	<u>17,497</u>	<u>596,769</u>



**14. INDEPENDENT EXAMINER'S REMUNERATION**

The amount payable to the independent examiner was £3,900 (2023: £1,500) for the independent examination.

**15. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2024	432,000	874	2,905	435,779
Additions	-	23,854	1,417	25,271
Disposals	-	(546)	(679)	(1,225)
At 31 December 2024	<u>432,000</u>	<u>24,182</u>	<u>3,643</u>	<u>459,825</u>
<b>DEPRECIATION</b>				
At 1 January 2024	720	55	202	977
Charge for year	8,640	2,482	1,058	12,180
Eliminated on disposal	-	(34)	(19)	(53)
At 31 December 2024	<u>9,360</u>	<u>2,503</u>	<u>1,241</u>	<u>13,104</u>
<b>NET BOOK VALUE</b>				
At 31 December 2024	<u>422,640</u>	<u>21,679</u>	<u>2,402</u>	<u>446,721</u>
At 31 December 2023	<u>431,280</u>	<u>819</u>	<u>2,703</u>	<u>434,802</u>

**16. STOCKS**

	2024 £	2023 £
Stocks	<u>5,497</u>	<u>4,201</u>

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

	2024 £	2023 £
Trade debtors	1,355	1,272
Prepayments and accrued income	<u>17,824</u>	<u>87,245</u>
	<u>19,179</u>	<u>88,517</u>

**18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade creditors	1,380	2,994
Accruals and deferred income	<u>16,939</u>	<u>8,627</u>
	<u>18,319</u>	<u>11,621</u>

**19. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
<b>Unrestricted funds</b>				
General fund	536,408	62,965	(73,380)	525,993
Fundraising Events	12,864	(12,864)	-	-
Emergency Fund	30,000	-	(20,000)	10,000
Maintenance Fund	-	-	7,380	7,380
Bereavement Service Fund	<u>-</u>	<u>(13,526)</u>	<u>84,863</u>	<u>71,337</u>
	579,272	36,575	(1,137)	614,710
<b>Restricted funds</b>				
Treasured Memory Bags	2,401	(5,342)	6,000	3,059
I Will Project	3,501	(892)	(2,609)	-
Precision FM	660	-	-	660
LRCF Louisa Fund	1,950	(1,950)	-	-
Organ Donation Education	4,863	-	(4,863)	-
The Big Give 2023	4,122	304	2,609	7,035
Co-op Local Community - Chips and Chat Dads Group	-	515	-	515
LRCF Creative Grief	-	382	-	382
The Big Give 2024	<u>-</u>	<u>4,389</u>	<u>-</u>	<u>4,389</u>
	<u>17,497</u>	<u>(2,594)</u>	<u>1,137</u>	<u>16,040</u>
<b>TOTAL FUNDS</b>	<u>596,769</u>	<u>33,981</u>	<u>-</u>	<u>630,750</u>

## 19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	359,990	(297,025)	62,965
Fundraising Events	-	(12,864)	(12,864)
Bereavement Service Fund	-	(13,526)	(13,526)
	359,990	(323,415)	36,575
<b>Restricted funds</b>			
Treasured Memory Bags	2,090	(7,432)	(5,342)
I Will Project	-	(892)	(892)
LRCF Louisa Fund	-	(1,950)	(1,950)
The Big Give 2023	2,348	(2,044)	304
Barber Charvet Trust	10,000	(10,000)	-
Co-op Local Community - Chips and			
Chat Dads Group	777	(262)	515
LRCF Creative Grief	2,522	(2,140)	382
The Big Give 2024	4,389	-	4,389
	22,126	(24,720)	(2,594)
<b>TOTAL FUNDS</b>	<b>382,116</b>	<b>(348,135)</b>	<b>33,981</b>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

## 19. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	137,173	442,099	579,272
Capital Appeal	<u>209,492</u>	<u>(209,492)</u>	<u>-</u>
	346,665	232,607	579,272
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>596,769</u>	<u>-</u>	<u>596,769</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	194,810	(57,637)	137,173
Capital Appeal	<u>209,492</u>	<u>-</u>	<u>209,492</u>
	404,302	(57,637)	346,665
<b>Restricted funds</b>			
Treasured Memory Bags	2,624	(1,105)	1,519
Capital Appeal	233,489	-	233,489
I Will Project	6,007	(2,506)	3,501
Precision FM	751	(91)	660
LRCF Louisa Fund	2,475	(525)	1,950
Organ Donation Education	4,863	-	4,863
The Big Give	4,122	-	4,122
Barber Charvet Trust	<u>3,010</u>	<u>(3,010)</u>	<u>-</u>
	<u>257,341</u>	<u>(7,237)</u>	<u>250,104</u>
<b>TOTAL FUNDS</b>	<u>661,643</u>	<u>(64,874)</u>	<u>596,769</u>

**19. MOVEMENT IN FUNDS - continued**

**Restricted Funds**

**Treasured Memory Bags**

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

**I Will Project**

Specific donations have been made towards the project. The underspend on this fund was transferred to The Big Give fund with permission from the funder.

**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.

**The Big Give 2023**

Donations received towards the provision of bereavement services for children and young people.

**The Big Give 2024**

Donations received towards the provision of bereavement services for children and young people.

**Barber Charvet Trust**

Donations received towards the the provision of bereavement services.

**Co-op Local Community**

Donations received towards the provision of the Chips and Chat Dads Group.

**LRCF Creative Grief Fund**

Donations received towards the provision of the Creative Grief sessions.

**Designated Funds**

**Emergency Fund**

This fund is to be used in the event of damage/emergency to the building.

**Maintenance Fund**

An amount of £20,000 was designated by the trustees to replace the heating in Bodie's House. The surplus left in the fund can be used for repairs to Bodie's House.

**Bereavement Service Fund**

This fund is to be used to pay a proportion of salary costs towards Bodie's Bereavement Service. This is to provide an element of longer term protection to our core service and protect our clients.

**Transfers between funds**

A transfer of £6,000 was made from the general fund to the treasured memory bags fund to cover the cost of stock purchased.

**20. EMPLOYEE BENEFIT OBLIGATIONS**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund. Contributions payable by the charity for the year were £3,854 (2023: £789).

**21. RELATED PARTY DISCLOSURES**

During the year donations were received from trustees totalling £30 (2023: £Nil).

Trustee Andrew Stubbs is also a director of WJ South Limited. During the year WJ South Limited made donations of £5,000 (2023: £Nil) to The Bodie Hodges Foundation. WJ South Limited also paid The Bodie Hodges Foundation £10,275 (2023: £Nil) for sponsorship of fundraising events and £250 (2023: £Nil) for event tickets.

Trustee Gemma Orton is also a director of EMA Training Limited. During the year EMA Training Limited sponsored the Freddie's Festive Fun Run event, donating a total of £2,000 (2023: £Nil).

# The Bodie Hodges Foundation

## Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	128,308	101,614
<b>Other trading activities</b>		
Supper club	14,900	1,700
Golf day	38,557	-
Sports dinner	46,056	(4,670)
Challenge events	56,547	9,003
Freddie's festive fun run	11,726	4,601
Other fundraising events	8,096	-
Auction income	<u>7,212</u>	<u>1,295</u>
	183,094	11,929
<b>Investment income</b>		
Rents received	11,614	2,253
Deposit account interest	<u>2,268</u>	<u>413</u>
	13,882	2,666
<b>Charitable activities</b>		
Grants	56,832	32,760
<b>Other income</b>		
Exceptional items	<u>-</u>	<u>512,674</u>
<b>Total incoming resources</b>	382,116	661,643
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising events	72,499	7,472
<b>Other trading activities</b>		
Opening stock	4,201	3,516
Purchases	493	-
Closing stock	<u>(5,497)</u>	<u>(4,201)</u>
	(803)	(685)
<b>Charitable activities</b>		
Project costs	9,904	358
Bereavement services costs	86,211	14,577
Wages	78,719	16,109
Social security	3,965	-
Pensions	1,742	366
Depreciation - freehold property	8,640	720
Carried forward	189,181	32,130

This page does not form part of the statutory financial statements

**The Bodie Hodges Foundation**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024**

	2024 £	2023 £
<b>Charitable activities</b>		
Brought forward	189,181	32,130
Depreciation - fixtures and fittings	<u>2,482</u>	<u>55</u>
	191,663	32,185
<b>Support costs</b>		
<b>Management</b>		
Wages	30,870	5,055
Social security	2,329	-
Pensions	784	129
Rates, water and utilities	6,049	4,943
Insurance	2,942	221
Advertising	-	255
Travelling	2,418	687
Legal and professional	6,407	5,741
Bookkeeping	7,242	1,733
Depreciation - computer equipment	1,058	202
Loss on sale of tangible fixed assets	<u>573</u>	<u>-</u>
	60,672	18,966
<b>Finance</b>		
Bank charges	3,294	925
<b>Information technology</b>		
Computer software and costs	4,460	632
<b>Other</b>		
Telephone	2,576	598
Postage and stationery	2,076	520
Sundries	<u>7,678</u>	<u>2,761</u>
	12,330	3,879
<b>Governance costs</b>		
Accountancy and legal fees	<u>4,020</u>	<u>1,500</u>
Total resources expended	<u>348,135</u>	<u>64,874</u>
<b>Net income</b>	<u><u>33,981</u></u>	<u><u>596,769</u></u>

This page does not form part of the statutory financial statements