

Company Registration No. 02926446 (England and Wales)

Registered Charity No. 1040419

Registered Charity (Scotland) SC042910

**Child Bereavement UK
(A company limited by guarantee)**

**Annual report and financial statements
For the year ended 31 August 2020**

Child Bereavement UK
(A company limited by guarantee)

Legal and administrative information

Royal Patron	HRH The Duke of Cambridge KG KT
Founder Patron	The Hon. Mrs J Samuel MBE MSc Snr Acc.MBACP
Trustees	Rt. Hon. Lord Ryder of Wensum OBE (Chair) Mr W M Campion (Resigned 30 January 2020) Ms D A Eaton QC Mrs N Gilham BA ACA (Vice Chair) Mr J Heathcoat-Amory Mr G K M Seldon FCA Mrs K S Weldon Mr A Fitzgibbons Mr T Manasseh (Appointed 5 November 2019) Ms J Wood (Appointed 31 January 2020)
Company Secretary	Mr G K M Seldon FCA
Chief Executive	Mrs A Chalmers LLB ACA
Registered Office	Unit B, Knaves Beech Way Loudwater High Wycombe Buckinghamshire HP10 9QY
Bankers	Lloyds TSB Private Banking Limited Mayfair Branch 21 -23 Hill Street London W1J 5JW
Auditor	Saffery Champness LLP St John's Court Easton Street High Wycombe Buckinghamshire HP11 1JX
Registered company number	02926446
Registered charity number	England and Wales 1040419 Scotland SC042910

Child Bereavement UK
(A company limited by guarantee)

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Chairman's statement

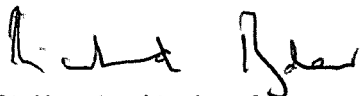
2020 has been a difficult year for everyone because of the pandemic and this Charity is no exception. Notwithstanding the fact that it struck more than halfway through the financial year, the effect was to eliminate most of our fundraising income traditionally generated in the spring and summer months from events, challenges and community activities. Over this period the management team has worked tirelessly to counteract this by taking action in several ways, such as utilising the Government's furlough scheme and moving its services 'online' wherever possible, which allowed those staff not furloughed to work from home and stay safe as well as protecting families. In addition, a major review of the structure of the workforce was undertaken and a reorganisation plan commenced prior to the year end, which has now been completed.

The net effect of all the measures taken would have been to limit the total deficit for the year to just under £60,000, which, in itself, was a remarkable achievement. However, the Charity was also the beneficiary of an amazing challenge donation of £1.074m, albeit with restrictions, which was completed in late August, resulting in a total surplus for the year of £1,014,831.

Looking forward to the current financial year, it appears likely that the whole year to 31 August 2021 and possibly beyond will be detrimentally affected by the ongoing pandemic and it is highly likely that the same fate will befall the 2021 spring and summer fundraising efforts, as well as other income sources as everyone adjusts to their 'new world'. Demand is growing for our bereavement services and there is a significant need for more training and, therefore, there will be an inevitable requirement for more funding.

Fortunately, we start the year with a strong Balance Sheet and the Trustees are confident that the Charity will get through whatever problems it may encounter on the way. The management team will continue to look at different ways of working and continue to provide all the Charity's services, including its training courses, and this will involve a critical review of the current operating facilities in the light of a greater proportion of 'home' working. It is hoped that, as a result, the Charity will become more efficient and reach a wider audience, such that, once the pandemic is over and with the continued support of all its supporters, it can move forward with absolute confidence.

Finally, I would like to thank Ann Chalmers, her team, all the staff and volunteers for their hard work and resilience throughout the year, which has enabled the Charity to negotiate these difficult times and adapt to its new circumstances. Of course, none of this would have been possible without the continued generosity of all our supporters to whom I offer a special thank you.



Rt. Hon. Lord Ryder of Wensum OBE

Child Bereavement UK
(A company limited by guarantee)

Report of the Trustees for the year ended 31 August 2020 (continued)

The Trustees, who are also the directors of Child Bereavement UK, (the charitable company/the Charity) for the purposes of company law, have pleasure in presenting their report, which incorporates the report of the directors for the purposes of company law, and the accounts for the year ended 31 August 2020.

Structure, governance and management

The Charity is governed by its Memorandum and Articles of Association as a Company, limited by guarantee and registered in England and Wales, and is registered as a charity both in England & Wales and Scotland.

New Trustees are recruited on the basis of their skills, experience and potential contribution to the governance of the Charity, and are appointed for an agreed length of time, subject to any applicable constitutional or statutory provisions relating to election and re-election. New Trustees are properly inducted; those attending training disseminate their learning to others; and roles, responsibilities and sub-committee membership are formally reviewed at the annual Board strategy and planning day. Board effectiveness and composition, as well as the reappointment of any Trustee after the expiry of their term of office, is subject to rigorous review in line with the principles of the Code of Governance for larger charities. The Trustees recognise the benefits of diverse leadership and are committed to advancing equality of opportunity across the organisation.

Strategic direction and policy is approved by the Board of Trustees in consultation with the Chief Executive; the execution of the strategic plan is delegated to the Chief Executive and Senior Management Team, with progress monitored at quarterly Board meetings and against an annual budget. All policies are regularly reviewed and updated as required. The Charity is proud to have maintained its ISO 9001 Quality Management System accreditation for the quality improvement of businesses, evidencing its commitment to continual improvement to achieve a high standard of service.

Retaining the expertise of key staff is vital to the success of the Charity's operations. The Charity is committed to paying the living wage and to equal pay and aims to ensure that salaries reflect the knowledge, skills, responsibilities and personal competencies required for the satisfactory performance of each role and remain competitive with reference to sector pay surveys. Pay is reviewed annually, and any increases approved by the Remuneration Committee. The Chief Executive and Senior Management Team are subject to the same remuneration policies as all other employees.

The Charity is a member of the Fundraising Regulator and ensures that all fundraising activity is compliant with the *Code of Fundraising Practice*. During the year under review the Charity received no complaints in relation to its fundraising practices (2019: no complaints).

Risk policy

The Trustees have identified and assessed the major risks that might face the Charity and impact on its ability to function in pursuit of its charitable objectives, including operational and financial risks related to the pandemic. Whilst the Trustees are confident that the Charity has adequate control procedures in place to mitigate and manage the major risks to which it is exposed, its Risk & Governance sub-committee regularly reviews the Charity's Risk Register and reports half yearly to the Board.

Public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the objectives of the Charity and in planning future activities.

Vision and Mission

The Charity's vision is for all families to have the support they need to rebuild their lives, when a child grieves or when a child dies. Its mission is to tackle the inequalities that exist in the availability, accessibility and quality of bereavement support and training across the UK and to build capacity within communities to manage the impact of child bereavement.

Strategic objectives

The Charity's strategy aims to ensure that adults and children across the UK experiencing the devastation of child bereavement are supported to rebuild their lives. Integral to this for the next 2/3 years is to ensure its organisational resilience and sustainability in the wake of the pandemic and ensuing economic downturn, so that the Charity can continue to provide high quality support to both grieving families and the professionals who care for them, and establish the climate within which it can continue to further develop its services in response to emerging needs.

The Charity's strategic plan focuses on two key areas:

1. Access to support for grieving children, young people and families and the professionals who care for them.
2. Access to high-calibre bereavement training.

Achievement and performance

Child Bereavement UK's staff and volunteers have worked tirelessly to continue to provide high-quality services in what has been a particularly challenging year:

1. Supporting Families

Face-to-face support was the primary intervention method prior to Covid 19, with the Charity delivering individual, couple, family and group support sessions to those who could access any of its regional bases, and the Charity was pleased to be able to offer family support for the first time in Greater Manchester, Wirral, Bradford and Teesside through its North Development Team. However, with the advent of the pandemic and government restrictions, the Charity mobilised its staff to home-working from March and transferred its face-to-face services to support via telephone or digital means. During lockdown, the Charity experienced a drop in demand as lack of privacy and competing priorities made it harder for families to access support. There was also a decrease in the number of children engaging directly in virtual support, with increased parenting support being offered during this time, and fewer group support sessions delivered.

Nevertheless, during the year under review the Charity responded to 1,496 families who were referred to the Charity for support. The Charity has directly supported 2,682 individuals (1,641 adults and 1,041 children) through its regional services, providing 13,262 hours of support. In addition, the Charity responded to 7,743 enquiries to its Helpline during the year and has seen an increase in the use of its online 'Livechat' facility with 1,169 contacts to this service.

Despite the challenges of the pandemic, the Charity maintained its development work to ensure pathways into bereavement support, establishing new networks whilst maintaining links with existing sector partners and undertaking a considerable amount of multidisciplinary training to upskill professionals in the regions.

The Charity continues to be represented on the Advisory Panel of the Childhood Bereavement Network; and is a member of the National Bereavement Alliance, Pregnancy & Baby Charities Network, Support after Suicide Partnership and a number of bereavement-related All Party Parliamentary Groups.

2. Educating Professionals

The Charity continues to be recognised as the UK leader in educating professionals in child bereavement, both when a child dies and when a child is bereaved, delivering a broad programme of multidisciplinary training to support professionals across health and social care, education, the emergency services and the voluntary and corporate sectors through both its core programme and development projects. Highlights during the year involved delivering a successful Neonatal Conference in Leeds and being commissioned to deliver training for Primary Care Staff in NHS Greater Glasgow and Clyde. In addition, the Charity rolled out its training *Responding to bereavement in pre-hospital situations* for the Air Ambulance Helicopter Emergency Medical Service, with HRH The Duke of Cambridge outlining his support for the training in a video message.

The Charity's face-to-face training offer was suspended with the advent of the pandemic, and it quickly adapted to an online delivery model to meet emerging need, delivering free bereavement awareness webinars to the education sector; training in providing virtual support to other charities; and supporting corporates to manage bereavement in the workplace. In the wake of Covid-19, a number of local authorities sought training to support their staff to manage interactions with the public, and the Charity secured funding to devise and deliver webinars to help frontline doctors develop their resilience and wellbeing. The Charity continued its commitment to helping other organisations develop sustainable, quality services for bereaved families through its consultancy and support service and provided clinical supervision and reflective practice sessions for staff and volunteers from a number of other organisations in their work with bereaved families.

The Charity is proud to have almost doubled the number of professionals trained directly by its staff this year, with 19,983 accessing CBUK's programme. Support for the education sector remained a key area of focus, with the Charity's programme providing support for all stages from pre-school to further education, and for those with additional learning needs. In addition, the Charity's free online schools training programmes on *Managing a Sudden Death* and *Supporting a Bereaved Pupil*, developed in partnership with the London Grid for Learning, have been accessed by 275,383 users during the year, with over 180,000 from May-July.

3. Communication

The Charity continued to champion the voice of bereaved families in all aspects of its work and in the wider media, contributing to national media debate on bereavement-related issues. The Charity's profile was raised significantly via the featuring of its practitioners and service-users on prime-time TV in BBC's *A Berry Royal Christmas*; *Strictly Come Dancing Christmas Day Special*; and *Rio & Kate: Becoming a stepfamily*; the latter programmes involving filmed visits to three of the Charity's bereavement services.

Report of the Trustees for the year ended 31 August 2020 (continued)

The Charity was called on to advise on the sensitive portrayal of storylines concerning the death of a child for a mainstream TV drama; and its service-users and practitioners featured in a film for BBC Ideas. The Charity included the voices of bereaved young people and parents in a number of awareness campaigns, notably: Dying Matters Week; World Suicide Prevention Day; Children's Mental Health Awareness Week; Baby Loss Awareness Week; and Children's Grief Awareness Week.

The main focus of the latter six months was a dedicated response to the Covid-19 pandemic, creating a suite of resources for families and professionals, including supportive information and short guidance films, alongside communicating the continued availability of the Charity's bereavement support through digital means. In addition, the Charity was approached by the BBC to create films and guidance in response to Covid-19 for children, young people, parents and teachers for BBC Newsround and BBC Bitesize.

The Charity continued to optimise its ability to reach families, professionals, supporters and the wider public through digital activities; unique visitors to the Charity's website increased by 70% with nearly 1 million page views, and the Charity's social media followers grew by 23% reaching nearly 48,000 in total. Total film views on YouTube increased by 82% compared to the previous year; two-thirds of these views were of short guidance films evidencing the popularity of accessing support via this format. The Charity was granted a Creative Vision Award as part of Bournemouth University's 2019 BFX competition. The resulting two animated short films, made by students for students, were launched during the year to help direct young adults to online support.

4. Sustainability and our response to the Covid-19 pandemic

Child Bereavement UK is committed to developing sustainable annual income growth to ensure that existing services can be maintained and grown in future years as required. The second half of this year presented some significant challenges to both the provision of services and income generation as all face to face support and training was curtailed and all summer fundraising activities cancelled or postponed. The Charity has therefore paused all growth and development activities for the next year save those committed to under the terms of restricted funding.

Since April the Charity made use of the Government's Furlough scheme and furloughed on average 40 people in the five months to August and received £266,483 furlough grant funding. With the help of our kind supporters The Lets Rock concert programme was replaced with an online virtual event and this raised £174,975 in donations. Despite this general income still fell £462,050 in the year with all of the contraction being in the period since the lockdown was imposed.

Given the ongoing difficulties and the prospect of uncertainty continuing well into next year the Charity has started a restructuring programme to realign the cost base to an expected income level of £3m next year, 39% lower than this current year.

Volunteers remain integral to the Charity's work and in the year under review 182 volunteers donated 3,410 hours of their time to the Charity, assisting with bereavement support groups, raising awareness, administrative tasks, and fundraising and training events.-

Financial review

Results

During the year under review, the Charity generated total funds of £4,922,949 (2019: £4,415,770). Within this, income from Restricted Grants and Donations amounted to £2,092,594 (2019: £1,080,753). Expenditure from the Restricted Reserves, expended in accordance with the respective grantors' terms and conditions, amounted to £1,115,602 (2019: £1,383,325). There was a decrease in the income on the General Fund compared to the previous year of £504,662 to £2,830,355 due in large part to the lockdown in the latter part of the year. Looking ahead this trend will continue through most of the next period and therefore the Charity has reduced its fundraising and development investment and curtailed its face to face training programmes to focus instead on the provision of its services to those in need via digital media and booked telephone support.

Unencumbered free reserves at the balance sheet date amounted to £1,633,986 (2019: £1,664,104).

Reserves Policy

The Trustees continue to place great importance on the long-term sustainability of the Charity. Costs continue to be well controlled, primarily through the establishment of clear gateways through which the Charity will not pass unless the short-term funding needs can be met from within existing reserves and there is reasonable security of new funding to follow. The Trustees continue to have regard to the importance of being able to retain the core of the Charity's highly skilled and experienced workforce that has been built up over a number of years. To this end, they will continue to hold £1,000,000 in a designated fund to protect the Charity against any major short-term financial threat or shortfall in income stream, which is still subject to some unpredictability. The Designated Fund represents less than 4 months' projected annual costs.

The Scottish Government (CYPEIF and ALEC fund) is paid quarterly in arrears and this gives rise to a deficit in the fund at year end, which was settled post year end.

Investment Policy

The Charity's investment policy follows the Charity Commission guidance and has specific regard to the level of acceptable risk, the preservation of capital and long-term capital growth to support sustainability of service delivery. While the investment policy has been set by the Board of Trustees, responsibility for ongoing investment issues has been delegated to the Investment sub-committee.

To protect and grow capital ahead of inflation, a medium-term target of 3% compound annual growth has been set. The long-term fund is managed by Ruffer and since inception it has achieved a compound annual growth rate of 4.4%. The short-term fund is managed by Rothschild Wealth Management and since inception it has achieved a compound annual growth rate of 4.7%.

Plans for the future

The Charity expects to see a sustained increase in demand for its support as the complexities of bereavement during the pandemic impact, and is committed to building on the learning from the past extraordinary year to ensure its services for both families and professionals are accessible nationally and continue to operate to the highest quality standards for both virtual and face-to-face delivery. Success is predicated upon organisational agility and responsiveness to emerging challenges including income generation; optimising the Charity's infrastructure to ensure efficiency and effectiveness across its operations; embedding digital across the organisation; and delivering on a robust communications strategy to increase awareness.

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Report of the Trustees for the year ended 31 August 2020 (continued)

To that end the Charity will:

- increase accessibility to its family support services by embedding a comprehensive digital support offering alongside its traditional service delivery model, and continue to evolve innovative and impactful ways of providing support to children, young people, parents and families
- further develop its support for bereaved children across the education sector and for bereaved adults in the workplace
- extend the reach, influence and accessibility of its training through a blended programme of digital and face-to-face training, and through strategic partnerships
- optimise the potential of digital media to ensure that users can find and engage with the Charity, and families and professionals can more readily access the support, information and guidance they need
- streamline its operations to maximise their efficiency, impact and sustainability
- develop/implement a new volunteer strategy and single volunteering network to grow its volunteer base and firmly embed volunteering in its culture at all levels

Statement of the Trustees' responsibilities

The Trustees (who are also directors of Child Bereavement UK for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustees (Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Charity's constitution. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
 - the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.
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Report of the Trustees for the year ended 31 August 2020 (continued)

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

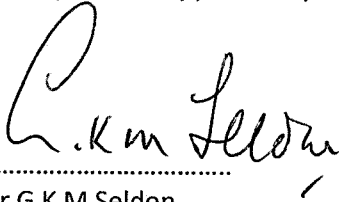
Auditor

A resolution to re-appoint Saffery Champness LLP as auditor for the ensuing year will be proposed at the Annual General Meeting in accordance with section 485 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Trustees on *29 Jan 2021* and signed on their behalf by:



.....
Mr G K M Seldon
Company secretary

Child Bereavement UK
(A company limited by guarantee)

Independent auditor's report to the members of Child Bereavement UK
For the year ended 31 August 2020

Opinion

We have audited the financial statements of Child Bereavement UK for the year ended 31 August 2020 which comprise Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the charitable company's state of affairs as at 31 August 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Independent auditor's report to the members of Child Bereavement UK (continued)
For the year ended 31 August 2020

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

Other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report which includes the Chairman's statement for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Chairman's statement has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- proper and adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report.

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Independent auditor's report to the members of Child Bereavement UK (continued)
For the year ended 31 August 2020

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 7 and 8, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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Independent auditor's report to the members of Child Bereavement UK (continued)
For the year ended 31 August 2020



Karen Bartlett (Senior Statutory Auditor)
For and on behalf of Saffery Champness LLP

Saffery Champness LLP
Chartered Accountants

St John's Court
Easton Street
High Wycombe
Buckinghamshire
HP11 1JX

Statutory Auditors

Date: 3 February 2021

Saffery Champness LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

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Statement of financial activities (incorporating an income and expenditure account)
For the year ended 31 August 2020

	Notes	All Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Income from:					
Donations and legacies	3	2,026,353	1,845,271	3,871,624	2,991,457
Charitable activities	4	180,325	247,323	427,648	593,160
Other trading activities	5	567,113	-	567,113	806,443
Investment income	6	56,564	-	56,564	24,710
Total		2,830,355	2,092,594	4,922,949	4,415,770
Expenditure on:					
Raising funds	7	927,744	-	927,744	1,273,919
Charitable activities	8	1,874,315	1,115,602	2,989,917	2,878,786
Total		2,802,059	1,115,602	3,917,661	4,152,705
Net (expenditure)/income before investment gains/(losses)		28,296	976,992	1,005,288	263,065
Net gains on investments		9,543	-	9,543	24,250
Net (expenditure)/income		37,839	976,992	1,014,831	287,315
Net movement in funds		37,839	976,992	1,014,831	287,315
Reconciliation of funds					
Total funds brought forward		3,166,684	431,994	3,598,678	3,311,363
Total funds carried forward		3,204,523	1,408,986	4,613,509	3,598,678

The notes on pages 16 to 33 form part of these financial statements.

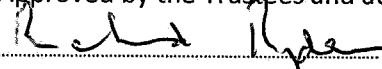
Child Bereavement UK
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Balance sheet
As at 31 August 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible fixed assets	11		248,582		253,656
Long term investments	12		1,321,954		1,249,954
			<u>1,570,536</u>		<u>1,503,610</u>
Current assets					
Stock		2,736		3,534	
Debtors	13	614,107		538,404	
Short term investments	12	2,192,750		1,250,646	
Cash at bank and in hand		451,073		440,139	
		<u>3,260,666</u>		<u>2,232,723</u>	
Liabilities					
Amounts falling due within one year					
Creditors	15	(127,138)		(197,655)	
Provisions	16	(135,555)		-	
		<u></u>		<u></u>	
Net current assets			2,997,973		2,035,068
Debtors: amounts due in greater than one year	14		45,000		60,000
			<u>4,613,509</u>		<u>3,598,678</u>
Net assets	17		<u>4,613,509</u>		<u>3,598,678</u>
Represented by:					
Unrestricted funds					
General funds	19/20		1,633,986		1,664,104
Designated funds	19/20		1,570,537		1,502,580
Restricted funds	19/20/21		1,408,986		431,994
			<u>4,613,509</u>		<u>3,598,678</u>
Funds	20/21		<u>4,613,509</u>		<u>3,598,678</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees and authorised for issue on 29 Jan 2021 signed on their behalf.


 Lord Ryder of Wensum
 Chair

Company Number: 02926446

The notes on pages 16 to 33 form part of these financial statements.

Child Bereavement UK
(A company limited by guarantee)

Statement of cash flows
For the year ending 31 August 2020

	Note	2020		2019	
		£	£	£	£
Cash used in operating activities	22		1,008,504		(35,526)
Cash flow from investing activities					
Dividends, interest from investments		59,564		24,710	
Purchase of property, plant and equipment		(46,571)		(227,123)	
Proceeds from sale of investments		500,000		500,015	
Purchase of investments		(1,504,563)		(320,945)	
Net cash (used in)/provided by investing activities			(997,570)		(23,343)
Cash flow from financing activities					
Repayment of borrowings			-		-
Cash inflows from new borrowings			-		-
Net cash provided by/(used in) financing activities			-		-
Change in cash and cash equivalents in the reporting period			10,934		(58,869)
Cash and cash equivalents at the beginning of the reporting period	22		440,139		499,008
Cash and cash equivalents at the end of the reporting period	22		451,073		440,139

The notes on pages 16 to 33 form part of these financial statements.

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Child Bereavement UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

There are no material uncertainties regarding the Charity's ability to continue as a going concern.

Reference to the 'Charity' in these financial statements means the 'charitable company' and reference to the 'Trustees' means the 'Directors' / 'Members'.

1.2 Income

Income from donations and grants, including capital donations, are recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. In addition, the Charity has received benefits from several benefactors in respect of assistance in the running of training courses. Such benefits are excluded from the statement of financial activities.

Other types of income are recognised on the same basis:

Publication sales – represent the sale of the Charity's publications, such as books, DVDs and other literature, sold to training and conference delegates as well as to third party purchasers.

Training income – represents charges made by the Charity to delegates attending training workshops and conferences, and charges in respect of lectures and talks given by the Charity's staff.

Consultancy fees – represent charges made for advice and support provided to other organisations.

1. Accounting policies **(continued)**

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure involving more than one category has been apportioned by the Trustees on a reasonable, justifiable and consistent basis, involving estimating proportions of staff time.

1.4 Allocation of support costs

Support costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs relating to trustee board meetings.

Support costs are allocated to the cost of raising funds and charitable activities in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice.

These costs have been allocated in proportion to the cost of each activity.

1.5 Tangible fixed assets

Depreciation is provided on tangible fixed assets at the following annual rates in order to write them off over their estimated useful lives:

Leasehold improvements	Lease term
Fixtures and fittings	10% straight line
Office equipment	25% straight line

1.6 Fixed asset investments

Investments are initially recognised at their transaction value and subsequently measured at their market value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

1.7 Stock

Merchandise items are valued at the lower of cost and net realisable value. Cost is based on the cost of purchase on a first in first out basis.

1. Accounting policies **(continued)**

1.8 Financial instruments

The Charity has only financial assets and liabilities that would qualify as basic financial instruments.

Basic financial assets, which include cash and debtors, are initially measured at transaction price including transaction costs and subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

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

An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

1.9 Fund accounting

General fund represents unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds incorporate grants and donations, which, although contributing towards the general objectives of the Charity, carry specific instructions by the donor as to how the monies should be applied. At the balance sheet date, the accumulated balance represents those sums which have yet to be applied in the manner instructed. The Trustees are of the opinion that there are sufficient liquid assets available to meet the Charity's obligations imposed by the restricted funds, all of which are short term, and that it is not necessary to appropriate assets into a separate fund.

1.10 Leases

Rentals under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

1.11 Pension costs

The Charity operates a defined contribution pension scheme. Contributions are charged to the income and expenditure account as they fall due.

Child Bereavement UK
(A company limited by guarantee)

Notes to the financial statements (continued)
For the year ended 31 August 2020

2. Net movement in funds

	2020	2019
	£	£
The net movement in funds is stated after charging:		
Auditors' remuneration	12,282	11,742
Depreciation	54,644	43,928

Child Bereavement UK
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Notes to the financial statements (continued)
For the year ended 31 August 2020

3. Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Donations and gifts in kind	1,459,462	1,235,597	2,695,059	1,679,511	72,831	1,752,342
Grants	566,891	609,674	1,176,565	536,940	702,175	1,239,115
	<u>2,026,353</u>	<u>1,845,271</u>	<u>3,871,624</u>	<u>2,216,451</u>	<u>775,006</u>	<u>2,991,457</u>

4. Charitable activities

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Support services income	-	245,223	245,223	38,898	299,895	338,793
Publication sales	12,687	-	12,687	24,316	-	24,316
Conference income	13,887	-	13,887	67,703	-	67,703
Training income	153,751	2,100	155,851	156,598	5,750	162,348
	<u>180,325</u>	<u>247,323</u>	<u>427,648</u>	<u>287,515</u>	<u>305,645</u>	<u>593,160</u>

Child Bereavement UK
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Notes to the financial statements (continued)
For the year ended 31 August 2020

5. Other trading activities

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Events, treks & challenges	297,192	-	297,192	601,831	102	601,933
Merchandise sales	2,881	-	2,881	4,385	-	4,385
Government job retention scheme	266,483	-	266,483	-	-	-
Other income	557	-	557	200,125	-	200,125
	<u>567,113</u>	<u>-</u>	<u>567,113</u>	<u>806,341</u>	<u>102</u>	<u>806,443</u>

6. Investment income

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Bank interest	2,001	-	2,001	3,768	-	3,768
Investment income	54,563	-	54,563	20,942	-	20,942
	<u>56,564</u>	<u>-</u>	<u>56,564</u>	<u>24,710</u>	<u>-</u>	<u>24,710</u>

Child Bereavement UK
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Notes to the financial statements (continued)
For the year ended 31 August 2020

7. Raising funds

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
General fundraising costs	44,810	-	44,810	100,916	-	100,916
Cost of events	99,461	-	99,461	301,203	-	301,203
Cost of merchandise	1,068	-	1,068	7,360	-	7,360
Salaries and staff costs	596,273	-	596,273	616,209	-	616,209
Office and premises costs	115,928	-	115,928	134,442	-	134,442
Support costs (note 9)	70,204	-	70,204	113,789	-	113,789
	<u>927,744</u>	<u>-</u>	<u>927,744</u>	<u>1,273,919</u>	<u>-</u>	<u>1,273,919</u>

8. Charitable activities

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Cost of promotion of Charity's objectives	128,112	5,000	133,112	138,185	-	138,185
Cost of bereavement support service	73,861	97,329	171,190	101,434	133,712	235,146
Training and conference costs	43,160	-	43,160	98,869	21,863	120,732
Salaries and staff costs	1,244,658	800,489	2,045,147	840,104	994,062	1,834,166
Office and premises costs	241,990	212,784	454,774	183,290	230,712	414,002
Support costs (note 9)	142,534	-	142,534	133,578	2,976	136,554
	<u>1,874,315</u>	<u>1,115,602</u>	<u>2,989,917</u>	<u>1,495,461</u>	<u>1,383,325</u>	<u>2,878,786</u>

Child Bereavement UK
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Notes to the financial statements (continued)
For the year ended 31 August 2020

9. Allocation of support costs

	Unrestricted	Restricted	Total	Total
	£	£	2020	2019
			£	£
Auditors' remuneration	12,282	-	12,282	11,742
Legal and professional fees	13,310	-	13,310	48,059
Trustee expenses	158	-	158	958
Salaries and staff costs	156,548	-	156,548	155,628
Office and premises costs	30,440	-	30,440	33,956
Apportioned to charitable activities	(142,534)	-	(142,534)	(136,554)
Apportioned to raising funds	(70,204)	-	(70,204)	(113,789)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Support costs are allocated to the cost of raising funds and the cost of charitable activities in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice.

These costs have been allocated in proportion to the cost of each activity.

Child Bereavement UK
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Notes to the financial statements (continued)
For the year ended 31 August 2020

10. Staff costs

	2020	2019
	£	£
Wages and salaries	2,461,103	2,248,741
Social security costs	201,157	190,816
Pension costs	61,375	46,394
Staff costs	74,333	120,052
	<u>2,797,968</u>	<u>2,606,003</u>
	2020	2019
	£	£
Costs of generating funds	596,273	616,209
Charitable activities	2,045,147	1,834,166
Governance costs	156,548	155,628
	<u>2,797,968</u>	<u>2,606,003</u>
Total	2,797,968	2,606,003

Facilitators used by the Charity are freelance but, due to PAYE regulations, some are paid via the payroll and are subject to PAYE deductions.

The average number of staff, excluding facilitators, that were employed during the year was:-

	2020	2019
	£	£
Charitable purposes		
- awareness and national profile	5	4
- training and conferences	6	8
- bereavement support service	64	59
Administrative	3	3
Fundraising	17	18
	<u>95</u>	<u>92</u>

One employee earned between £60,000 and £70,000 and one employee earned between £70,000 and £80,000 during the year (2019: one employee - £60,000 and £70,000 and one employee - £70,000 and £80,000).

Of those employees stated above 43 were full time and 52 part time.

Total aggregate remuneration paid to key management personnel was £397,078 (2019: £426,273).

Redundancy costs incurred in the year totalling £168,619 (2019; £nil).

Child Bereavement UK
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Notes to the financial statements (continued)
For the year ended 31 August 2020

11. Tangible fixed assets

	Leasehold improvement £	Fixtures & fittings £	Office equipment £	Total £
Cost				
At 1 September 2019	203,647	44,159	158,775	406,582
Additions	-	1,105	48,466	49,571
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2020	203,647	45,264	207,241	456,152
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Depreciation				
At 1 September 2019	13,348	24,968	114,610	152,926
Charge for the year	21,813	4,357	28,474	54,644
Elimination on disposal	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2020	35,161	29,325	143,084	207,570
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net book value				
At 31 August 2020	168,486	15,939	64,157	248,582
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2019	190,300	19,191	44,165	253,656
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Child Bereavement UK
(A company limited by guarantee)

Notes to the financial statements (continued)
For the year ended 31 August 2020

12. Investments

	Long term investments	Short term investments	Total
	£	£	£
Quoted investments	1,321,954	2,192,750	3,514,704

Long term investments represent the designated fund, put aside for the long term sustainability of the Charity, amounting to £1,000,000 (2019: £1,000,000), plus £321,954 (2019: £249,954) as a result of both dividend income earned on the investment of £164,056 (2019: £109,402) and a gain made on revaluation of £157,899 (2019: £140,522).

Movement in investments during the year was as follows:

	2020	2019
	£	£
Market value at 1 September 2019	2,500,600	2,655,422
Additions	1,504,561	320,943
Disposals	(500,000)	(500,015)
Net realised/unrealised gain on revaluation	9,543	24,250
Market value at 31 August 2020	3,514,704	2,500,600

Details of material funds included in the above investments are as follows:

	Market value	Cost	Percentage of the
	At 31.08.20	at 31.08.20	total valuation
	£	£	%
Long term global fund			
CF Ruffer Absolute Return C Acc	1,250,165	1,092,267	95
Short term global fund			
TM New Court Fund			
Income Units Closed Class A	742,750	611,453	34

Child Bereavement UK
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Notes to the financial statements (continued)
For the year ended 31 August 2020

13. Debtors	2020	2019
	£	£
Other debtors	19,075	65,815
Prepayments and accrued income	595,032	472,589
	<u>614,107</u>	<u>538,404</u>
14. Debtors – amounts receivable after more than one year	2020	2019
	£	£
Other debtors	45,000	60,000
	<u>45,000</u>	<u>60,000</u>
15. Creditors – amounts falling due within one year	2020	2019
	£	£
Other creditors	47,262	113,089
Accruals and deferred income	79,876	84,566
	<u>127,138</u>	<u>197,655</u>
16. Provision	2020	2019
	£	£
Restructuring provision	135,555	-
	<u>135,555</u>	<u>-</u>

During the year as a result of COVID19 the Board undertook a major restructuring project to preserve the Charity's cashflow and analyse where significant cost savings could be made in order to preserve the Charity's ability to continue as a going concern. All expenditure has been agreed post year end and settlement of the year end provision for the restructuring costs is scheduled to be incurred between October and December 2020.

Child Bereavement UK
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Notes to the financial statements (continued)
For the year ended 31 August 2020

17. Deferred income

	2020	2019
	£	£
Deferred income at 1 September 2019	21,398	46,128
Income deferred in the year	2,953	21,398
Deferred income released from prior years	(21,398)	(46,128)
	<hr/>	<hr/>
Deferred income at 31 August 2020	2,953	21,398
	<hr/>	<hr/>

Deferred income represents £2,953 (2019: £21,398) training event income deferred until events occur after the balance sheet dates.

18. Members' liability

Every member of the Charity undertakes to contribute to the assets of the Charity, in the event of the same being wound up while they are a member, or within one year after they cease to be a member, such amount as may be required not exceeding £1.

19. Analysis of net assets between funds

	General	Designated funds		Restricted	Total
	fund	Fixed	Core	funds	Total
	£	assets	costs	£	£
	£	£	£	£	£
Fixed assets	-	248,582	-	-	248,582
Investments	-	-	1,321,954	-	1,321,954
Current assets	1,851,680	-	-	1,408,986	3,260,666
Creditors – amounts falling due within 1 year	(262,693)	-	-	-	(262,693)
Non current assets	45,000	-	-	-	45,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1,633,987	248,582	1,321,954	1,408,986	4,613,509
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Child Bereavement UK
(A company limited by guarantee)

Notes to the financial statements (continued)
For the year ended 31 August 2020

20. Movements of funds

	General fund £	Designated funds		Restricted funds £	Total £
		Fixed assets £	Core costs £		
At 1 September 2019	1,664,102	252,628	1,249,954	431,994	3,598,678
Net increase/(decrease) for the year	28,296	-	-	976,992	1,005,288
Transfer between funds in respect of capital and other non-revenue funds	4,045	(4,045)	-	-	-
Investment	(54,654)	-	54,654	-	-
Realised and unrealised gain on revaluation Investment	(7,803)	-	17,346	-	9,543
At 31 August 2020	<u>1,633,987</u>	<u>248,582</u>	<u>1,321,954</u>	<u>1,408,986</u>	<u>4,613,509</u>

Designated funds have been put aside by the Trustees to finance the following assets, which they consider are not readily realisable:

	£
Leasehold improvements	168,458
Fixtures and fittings	15,939
Office equipment	64,157
	<u>248,582</u>

Funds of £1,000,000 are designated by the Trustees to protect the ability to meet employment obligations and other essential core costs in the future. During the year these funds were invested into a long term investment fund (see note 12). £164,056 (2019: £109,402) has been received as cumulative dividends earned on this fund and £157,899 (2019: £140,522) was the cumulative gain made on revaluation at the year end. The Charity is totally dependent on having well trained and experienced staff and infrastructure which can only be achieved by maintaining a stable and dedicated work force. In line with its stated Reserves Policy, the Charity needs to retain sufficient funds to give it the financial security to follow its strategic plan and ensure its ability to retain experienced people and work with the certainty that it could withstand a temporary fall in income.

A full analysis of balances and movements on restricted funds is disclosed in note 21.

Child Bereavement UK
(A company limited by guarantee)

Notes to the financial statements (continued)
For the year ended 31 August 2020

21. Analysis and movement of restricted funds

	At 1 September 2019 £	Incoming resources £	Resources expended £	At 31 August 2020 £
Alexander Fitzgibbons	-	1,074,998	-	1,074,998
Anonymous Development Project	-	140,000	122,982	17,018
BBC Children in Need – Cheshire	9,167	10,000	10,000	9,167
BBC Children in Need – Cumbria	-	9,600	-	9,600
The Bernard Sunley Charitable Foundation	-	10,000	10,000	-
Big Lottery Fund - Glasgow	23,308	52,620	75,928	-
Big Lottery Fund – London	3,190	42,391	34,164	11,417
British Medical Association Giving Fund	-	12,700	4,750	7,590
Community Foundation for Merseyside	-	5,000	5,000	-
GlaxoSmithKline	-	80,000	47,618	32,382
Goldman Sachs	4,080	-	4,080	-
Leeds City Council	28,885	138,322	127,576	39,631
Libor Fund	(2,676)	19,913	17,317	(80)
MTHP Fund	96,636	-	96,636	-
NHS Greater Glasgow and Clyde	-	10,000	-	10,000
NHS Greater Glasgow and Clyde and Glasgow Children’s Hospital Charity	3,821	96,901	85,193	15,529
NHS Liverpool Commissioning Group	5,000	-	5,000	-
Scottish Government (CYPEIF and ALEC Fund)	(19,377)	108,366	111,982	(22,993)
The Dulverton Trust	-	30,000	5,000	25,000
The Eranda Rothschild Foundation	15,910	-	15,910	-
The Ivy	235,140	-	98,108	137,032
The Robertson Trust	6,288	12,000	16,840	1,448
Wellbeing Fund	-	44,084	44,084	-
Other	22,622	195,699	177,434	40,887
	431,994	2,092,594	1,115,602	1,408,986

The principal purposes for the above restricted funds are as follows:

Alexander Fitzgibbons

A donation to fund the development of a comprehensive hybrid model of virtual, telephone and face-to-face support for families bereaved of children and children facing bereavement, and to further develop the Charity’s Support and Information service and programme of training to support other organisations nationally and internationally.

Anonymous Development Project

A grant to provide support services to the North of England.

21. Analysis of movement of restricted funds (continued)...

BBC Children in Need - Cheshire

A grant to provide support services to children in Cheshire.

BBC Children in Need - Cumbria

A grant to provide support services to children in Cumbria.

Big Lottery Fund - Glasgow

A grant to provide support services in Glasgow.

Big Lottery Fund - London

A grant to provide bereavement support in London reducing the risk of isolation.

The Bernard Sunley Charitable Foundation

A grant to support bereaved children in Cumbria

British Medical Association Giving Fund

A grant to provide training webinars for doctors that support self-awareness in recognising the impact of working in the face of loss, grief and bereavement.

Community Foundation for Merseyside

A grant for supporting bereaved families in Merseyside

The Eranda Rothschild Foundation

A grant to provide bereavement support service in Milton Keynes.

GlaxoSmithKline

A three-year grant to provide support services in West London.

Goldman Sachs

A grant to provide support service in London.

Leeds City Council

A grant to provide a children and family bereavement service in Leeds.

Libor Fund

A grant to develop bereavement support training for air ambulance service crews, doctors and paramedics across the UK.

MTHP Fund

A grant to fund outreach work from our established services.

NHS Greater Glasgow and Clyde

A grant to provide Primary Care Bereavement Training in Glasgow City.

NHS Greater Glasgow and Clyde and Glasgow Children's Hospital Charity

A grant to provide a new bereavement support service for Glasgow hospital patients and staff.

Child Bereavement UK
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Notes to the financial statements (continued)
For the year ended 31 August 2020

21. Analysis of movement of restricted funds (continued)...

NHS Liverpool Commissioning Group

A grant to support advice and guidance to children, young people, their families and carers.

Scottish Government (CYPEIF and ALEC Fund)

A grant to develop a network and care pathways for child bereavement support in socially deprived areas of Scotland.

The Dulverton Trust

A grant to provide support to bereavement of young people.

The Ivy

A donation to help fund the regional expansion of the Charity's family support services.

The Robertson Trust

A three-year grant to support the bereavement service in Glasgow.

Wellbeing Fund

A grant to expand and develop Child Bereavement UK's support and information offering in Scotland.

22. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2020	2019
	£	£
Net income for the reporting period (as per SOFA)	1,014,831	287,315
Adjustments for:		
Depreciation charge	54,644	43,928
Loss on disposal of fixed assets	-	6,710
Interest and dividend income shown in investing activities	(56,564)	(24,710)
Net gains on investments	(9,543)	(24,250)
Increase in stock	798	(2,257)
Increase in debtors	(60,703)	(321,186)
Decrease in creditors	65,041	(1,076)
Net cash (used in)/provided by operating activities	1,008,504	(35,526)
Analysis of cash and cash equivalents:		
	2020	2019
	£	£
Cash in hand	451,073	440,139
Notice deposits (less than 3 months)	-	-
Total cash and cash equivalents	451,073	440,139

23. Related party transactions

During the year there were the following transactions involving related parties:

- Course facilitation fees were paid during the year to The Honourable Mrs J Samuel, Founder Patron of the Charity, amounting to £nil (2019: £1,636). The balance owed at the year end was £nil (2019: £nil).
- No expenses were reimbursed for Trustees during the year.

24. Operating leases

At the reporting date, the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2020	2019
	£	£
Within one year	203,499	230,898
Between two and five years	709,764	786,919
Over five years	320,810	460,542
	<hr/>	<hr/>
	1,234,073	1,478,378
	<hr/>	<hr/>

The total lease payments recognised as an expense in the year were £233,075 (2019: £164,283).