

**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 2021**

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

**Legal and administrative information**

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<b>Royal Patron</b>	HRH The Duke of Cambridge KG KT
<b>Founder Patron</b>	The Hon. Mrs J Samuel MBE MSc Snr Acc.MBACP
<b>Trustees</b>	Mr A Fitzgibbons (Chair) (Appointed 11 February 2021) Rt. Hon. Lord Ryder of Wensum OBE (Resigned 11 February 2021) Ms D A Eaton QC Mrs N Gilham BA ACA (Vice Chair) Mr J Heathcoat-Amory Mr T Manasseh Mr G K M Seldon FCA Mrs K S Weldon Ms J Wood
<b>Company Secretary</b>	Mr G K M Seldon FCA
<b>Chief Executive</b>	Mrs A Chalmers LLB ACA
<b>Registered Office</b>	Unit B, Knaves Beech Way Loudwater High Wycombe Buckinghamshire HP10 9QY
<b>Bankers</b>	Lloyds TSB Private Banking Limited Mayfair Branch 21 -23 Hill Street London W1J 5JW
<b>Auditor</b>	Saffery Champness LLP St John's Court Easton Street High Wycombe Buckinghamshire HP11 1JX
<b>Registered company number</b>	02926446
<b>Registered charity number</b>	England and Wales 1040419 Scotland SC042910

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**Chairman's statement**

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It is a great honour to be asked to Chair the Charity and my thanks go to my predecessor Richard Ryder for all his wisdom and guidance as Chair over the past six years. He has been a fantastic supporter of the Charity and its senior management team and we wish him a happy retirement.

Covid-19 has continued to completely disrupt the charity's ability to raise much needed funds and change the way it conducted its bereavement support activities in 2020/21. We certainly hoped that the damage from the pandemic would primarily be limited to the previous financial year, but this unfortunately proved to be too optimistic. Total income for the year fell by just under £2.6m to £2,364,468 (52%), whilst our total costs were contained at £2,912,636, a reduction of just over £1m (26%) on the previous financial year. This produced an operating deficit of £548,167, our biggest ever annual deficit. However, the Charity's strong balance sheet was able to absorb this deficit without unduly affecting our ability to operate and, to our delight, this deficit was largely offset by the performance of the Charity's investments, which gained in value during the year by £451,129. Thus the reserve funds only fell by £97,038, which is a testament to the hard work of the Child Bereavement UK team – and the skill of the investment teams at Ruffer and Rothschild's.

The dislocation caused by the pandemic has forced us to continue to look at delivering our core bereavement support activities through different channels – and our team has responded magnificently by pivoting to meet this challenge. For the vast majority of the financial year, support for bereaved families has been conducted online with all our staff working from home. This has proved to be highly effective and efficient in a number of situations, particularly group meetings, and will certainly continue to be part of the new norm. As a result, in 2020/21 we have managed to support more individuals and families, and train more professionals, than ever before – even with a backdrop of a reduced headcount, some of the team on furlough, and a reduced operational cost base.

However, face-to-face support is still very important in more complex cases and it has been a relief for the team to be able to restart these meetings once the full relaxation of lockdown and social distancing restrictions was implemented at the end of the financial year. The helpline continues to be an increasingly important intervention in its own right, enabling the team to reduce the backlog of families awaiting support. We have been working extremely hard to reduce waiting lists but, as suspected, there continues to be massive demand for our services in the wake of the pandemic.

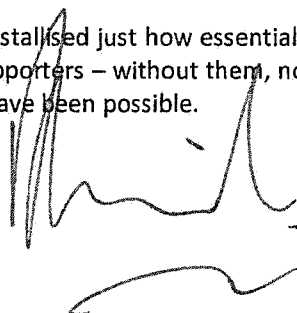
Event fundraising, normally a key foundation stone of our annual fundraising, has been completely wiped out in the last financial year. The fundraising team has done incredibly well to continue to raise funds through other avenues to try and make up some of the deficit caused by the total lack of events.

I hope and believe that we can continue to look forward to a positive future for the Charity, although I am aware that many challenges remain before a full recovery is attained, particularly in relation to annual income.

A huge thanks to Ann Chalmers and her team for doing a sterling job in navigating the charity through these most turbulent of times. I would like to thank all our staff, volunteers and my fellow trustees for all their hard work.

The pandemic has crystallised just how essential the services we provide are. My final thank you goes to our very generous supporters – without them, none of the support given to all of our bereaved families in the past year would have been possible.

Alexander Fitzgibbons  
Chair



**Child Bereavement UK**  
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**Report of the Trustees for the year ended 31 August 2021 (continued)**

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*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 2021.*

**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 once again 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 (2020: 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 ongoing impact of 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 quarterly 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.

## **Diversity**

Child Bereavement UK is committed to fostering an inclusive environment, based on fairness, respect for difference, the elimination of discrimination and the promotion of equal opportunity in delivering its services and in relation to those it employs. The Charity will work to improve representation of currently under-represented groups at all levels across the organisation, ensuring services are accessible, appropriate and delivered fairly to all according to need, and engaging and retaining diverse talent in its employee group and Board of Trustees.

To this end the Charity will ensure that:

- it implements the equality, diversity and inclusion principle of the Code of Governance for larger charities;
- it takes positive action to ensure equality, diversity and inclusion is embedded in its culture;
- all those in contact with the Charity (including as a service user, employee or volunteer) are respected and valued;
- its services are available and accessible to all experiencing or working with child bereavement;
- it regularly monitors progress and works to enhance representation in areas where it could improve.

## **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, 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**

With Covid-19 restrictions remaining in place for the majority of the year under review, and the resultant impact on income generation potential, the Charity is proud to have delivered 12,800 hours of high-calibre bereavement support to individuals, couples, families, and groups via telephone, video, email, and instant

**Report of the Trustees for the year ended 31 August 2021 (continued)**

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messenger. Despite having reduced numbers of staff largely working from home for the entire year, the numbers of individuals supported directly by our bereavement practitioners increased by 5%. Face-to-face support re-commenced in August 2021 for some families who could safely access the Charity's bases, although the number of families supported this way is still in the minority. Going forward, this hybrid delivery model will undoubtedly enhance accessibility to the Charity's support services for families throughout the whole of the UK, and enable us to utilise our resources more effectively as we tackle increasing demand in all areas.

Following a realignment of Bereavement Services in February 2021 to reflect the changing landscape for service provision, the Charity moved from an individual service model to a regional one to facilitate the management of referrals more effectively across larger geographical areas. The Charity's service for bereaved children and young people commissioned by Leeds City Council, and its bereavement support and development work in Bradford, Wirral, Greater Manchester and Teesside with ongoing support from a generous funder, provided support to families in the North of England alongside the work of the Charity's teams in the North, South and London regions. The Charity has also provided outreach bereavement support in Aylesbury, St Helens, Carlisle and Kendal.

Groups for Young People remained very active over the past year, with an online delivery model enabling participation for some who otherwise would have been unable to attend because of moving away to University, for example; and the North Region established an innovative virtual Singing Group for bereaved young people across the country.

The Charity's work in Scotland provided support for families from across the country from its central base in Glasgow, and supported both families and professionals through the Charity's hospital-based bereavement service commissioned by NHS Greater Glasgow and Clyde and generously funded by the Glasgow Children's Hospital Charity for the fifth year. The Charity's development team in Scotland led on 10 Bereavement Advisory/Network Groups, providing mutual support for professionals across the country and ensuring effective pathways into support for children, young people and families in Scotland. They have also instigated or been involved in a number of other initiatives which bring professionals together, ultimately leading to improved bereavement provision across Scotland.

The Charity effected another change in its way of working, promoting its helpline as the 'front door' to all its services, resulting in a significant increase in calls diverted to the Helpline team. The Helpline provides confidential listening, support, information and guidance, and has recently required additional resource to meet growing demand and address the increasing complexity of calls received. The Helpline has become an intervention in its own right, providing invaluable support to both families and professionals from the point of initial contact.

The Charity continues to serve on the Advisory Panel of the Childhood Bereavement Network, as well as being 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. During this year it has also worked with the Ockenden Review of Maternity Services, offering support calls to families through the Review's 'Listening Ear' Service.

## **2. Educating Professionals**

In the year under review the Charity was pleased to deliver a full programme of online training, both through its scheduled programme and bespoke sessions in response to requests. Training activity increased with the online offer enhancing reach, accessibility and affordability for professionals across the voluntary and statutory sectors. The number of training events increased to 226 (2020: 110) with the most popular training

**Report of the Trustees for the year ended 31 August 2021 (continued)**

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events repeated monthly to facilitate access for all interested professionals. The Charity is proud to have supported 65,758 professionals this year through its training programme.

A well-received addition to the Charity's programme was its interactive online workshop on 'Creative ways to work with children online', enabling professionals to gain skills and confidence in support bereaved children whilst working remotely.

In addition to its ongoing UK-wide webinar offer, the Charity has continued through its development work to provide interactive awareness sessions to staff groups from a variety of organisations across the statutory and voluntary sectors in Scotland. This included wellbeing and awareness sessions for the NHS in Glasgow and Tayside; an ongoing training partnership with Fife Council; partnering with St Columba's Hospice to deliver training in Edinburgh and East Lothian; training sessions for a cohort of social workers in Aberdeen City; and training for Stirling School counsellors. The Charity also delivered a package of themed webinars for Demystifying Death Week.

The Charity's consultancy, clinical supervision and debrief sessions continued to be a well-utilised service offer, with its fully commissioned service based in Glasgow's Royal Hospital for Children providing debrief sessions to 416 medical and nursing staff over the year. Clinical supervision has also been provided to several professionals working within the NHS and within hospices across the UK, and to several bereavement charities within the sector.

Following the huge numbers who accessed our free training prior to schools returning post-lockdown, the Charity's support for staff in the education sector remained a key service priority, with a new training partnership with St Mary's University Institute of Education in London, developing training for trainee teachers and partner schools. Building on the continued success of the Charity's partnership with London Grid for Learning, a new resource *Having honest conversations about death and grief* was developed. In addition, a new 3-hour interactive online workshop *Grief and Bereavement in Schools* and a 90-minute webinar *Having Honest Conversations about death and grief in schools* which compliments the London Grid for Learning resource, were developed as part of our core programme ready for schools returning in the Autumn term.

### **3. Communication**

In another year dominated by the Covid-19 pandemic, the Charity focused on ensuring that bereaved families and professionals could access the support and information they needed. Its website exceeded 800,000 page views, the most frequently visited pages relating to supporting children and young people, the Charity's bereavement support services and its resources for schools, evidencing the ongoing demand for support for children and young people. Social media was an important channel for sharing supportive content and the Charity's following exceeded 54,000, a growth of 12%.

In addition to communicating the continued availability of the Charity's bereavement support services, the Charity further built and promoted its suite of accessible resources for families and professionals, including supportive information and short guidance films. The latter have achieved more than 50,000 lifetime views on YouTube plus many thousands more direct views on the Charity's social media channels, proving to be a popular resource for people seeking guidance to help deal with bereavement issues. *Explaining to a child someone has died* and *Children's understanding of death at different ages* were the most frequently viewed.

Other notable resources produced by the Charity in response to identified need included information relating to: *When your partner dies*; *Stepparenting where a biological parent has died*; *When your baby or*

**Report of the Trustees for the year ended 31 August 2021 (continued)**

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*child died many years ago; When a child doesn't remember someone who has died; and Being a kinship carer to a bereaved child.* The Charity also launched a new animated short film, *The Invisible Suitcase*, to help bereaved children and their families to understand grief. The film was featured on BBC News and was shared extensively on social media; in the 7 months since launch to the end of the financial year, the film was viewed more than 120,000 times across all channels.

The Charity continued to champion the voices of bereaved young people and parents, supporting a number of awareness campaigns, notably: *Dying Matters Week; Childhood Cancer Awareness Month; World Suicide Prevention Day; Children's Mental Health Awareness Week; Baby Loss Awareness Week; Group Strep B Awareness Month; Children's Grief Awareness Week;* and campaigns for equality in bereavement benefits for the children of unmarried parents.

#### **4. Sustainability and our ongoing response to the impact of 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 demand for those services increases. This year has again presented some significant challenges to both the provision of services and income generation as all face-to-face support and training was curtailed and most summer fundraising activities cancelled or postponed. The Charity has therefore paused all growth and development activities save those committed to under the terms of restricted funding.

In the year income fell £2.6m to £2.4m a reduction of 52%, in line with our expectations as the lockdown restrictions continued in some form for most of the year under review.

Due to the success of the UK 2020 challenge at the very end of last year we were confident that we could weather the storm and decided to bring all of our furloughed staff back to work in October 2020 to meet the demand for our services. For this reason income from the government's furlough scheme this year was £43k (2020: £266k)

In the year expenditure was reduced by £1m reflecting both the lockdown impact which curtailed many costs and also the restructuring provided for in 2020 and completed early in this financial year.

Despite the above, in the year the Charity has helped more people and trained more professionals than ever before. This is a reflection of the dedication of our team and the early adoption of digital technologies to enable us to support families remotely and train professionals using our webinar training programme.

To ensure future growth and sustainability, investment in the diversification of our income mix will be essential alongside strengthening in-house skills. Though some uncertainty remains due to the high incidence of Covid cases, we hope that any resulting lockdowns will not have a material impact on the coming year and therefore we expect to see income return to pre-pandemic levels. This would allow the Charity to consider additional growth in service provision from the second half of next year.

Volunteers remain integral to the Charity's work and in the year under review 706 volunteers donated over 3600 hours of their time to the Charity, assisting with raising awareness, work with schools, bereavement support groups, fundraising, governance and administrative support.

## **Financial review**

### **Results**

During the year under review, the Charity generated total funds of £2,364,468 (2020: £4,922,949). Within this, income from Restricted Grants and Donations amounted to £938,750 (2020: £2,092,594). Expenditure from the Restricted Reserves, expended in accordance with the respective grantors' terms and conditions, amounted to £1,383,323 (2020: £1,115,602). There was a decrease in the income on the General Fund compared to the previous year of £1,404,637 to £1,425,718 due to activities. Looking ahead we are confident that if lockdown restrictions are avoided or minimised income next year can recover to pre-pandemic levels.

Unencumbered free reserves at the balance sheet date amounted to £1,849,274 (2020: £1,633,986).

### **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. Due to the temporary reduction in costs which was necessary following the substantial reduction in revenue, the Designated Fund represents 5 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 5.6%. The short-term fund is managed by Rothschild Wealth Management and since inception it has achieved a compound annual growth rate of 7.1%.

### **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 manifest, and is committed to delivering its services for both families and professionals to the highest standards via a hybrid model of online and face-to-face support and training to ensure accessibility nationally. Success will continue to be predicated upon organisational agility and optimising the Charity's infrastructure to ensure efficiency and effectiveness across its operations.

To that end the Charity will:

- continue to evolve innovative and impactful ways of providing timely support to children, young people, parents and families across the UK, including early intervention

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**Report of the Trustees for the year ended 31 August 2021 (continued)**

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- further develop its support for bereaved children, young people and staff across the education sector
- extend the reach, influence and accessibility of its training with the introduction of new courses and through strategic partnerships
- maximise the potential of digital media to ensure users can find and engage with the charity, and families and professionals can readily access the support, information and guidance they need, with a focus on optimising the user experience on its website
- continue to grow its bank of resources and information for grieving families and professionals
- focus on diversifying and growing its income streams, such as in legacy and individual giving
- continue to grow its volunteer base, firmly embedding 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.

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.

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**Report of the Trustees for the year ended 31 August 2021 (continued)**

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**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 23 December 2021 and signed on their behalf by:



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Mr G K M Seldon  
**Company secretary**

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**Independent auditor's report to the members of Child Bereavement UK**  
**For the year ended 31 August 2021**

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**Opinion**

We have audited the financial statements of Child Bereavement UK for the year ended 31 August 2021 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 2021 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**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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**Independent auditor's report to the members of Child Bereavement UK (continued)**  
**For the year ended 31 August 2021**

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**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

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**Independent auditor's report to the members of Child Bereavement UK (continued)**  
**For the year ended 31 August 2021**

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**Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement set out on page 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 Companies Act 2006 and under the Charities and Trustee Investment (Scotland) Act 2005 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charitable company by discussions with trustees and updating our understanding of the sector in which the charitable company operates.

Laws and regulations of direct significance in the context of the charitable company include The Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and guidance issued by the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed

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

**Independent auditor's report to the members of Child Bereavement UK (continued)**  
**For the year ended 31 August 2021**

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the charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://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.

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

**Independent auditor's report to the members of Child Bereavement UK (continued)**  
**For the year ended 31 August 2021**

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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: 1 February 2022

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

**Child Bereavement UK**  
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**Statement of financial activities (incorporating an income and expenditure account)**  
**For the year ended 31 August 2021**

	Notes	All Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income from:</b>					
Donations and legacies	3	1,000,037	684,279	1,684,316	3,871,624
Charitable activities	4	173,204	253,721	426,925	427,648
Other trading activities	5	240,501	750	241,251	567,113
Investment income	6	11,976	-	11,976	56,564
<b>Total</b>		<b>1,425,718</b>	<b>938,750</b>	<b>2,364,468</b>	<b>4,922,949</b>
<b>Expenditure on:</b>					
Raising funds	7	692,518	-	692,518	927,744
Charitable activities	8	836,794	1,383,323	2,220,117	2,989,917
<b>Total</b>		<b>1,529,312</b>	<b>1,383,323</b>	<b>2,912,635</b>	<b>3,917,661</b>
<b>Net (expenditure)/income before investment gains/(losses)</b>		<b>(103,594)</b>	<b>(444,573)</b>	<b>(548,167)</b>	<b>1,005,288</b>
Net gains on investments		451,129	-	451,129	9,543
<b>Net (expenditure)/income</b>		<b>347,535</b>	<b>(444,573)</b>	<b>(97,038)</b>	<b>1,014,831</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		3,204,523	1,408,986	4,613,509	3,598,678
<b>Total funds carried forward</b>		<b>3,552,058</b>	<b>964,413</b>	<b>4,516,471</b>	<b>4,613,509</b>

The notes on pages 18 to 35 form part of these financial statements.

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

**Balance sheet**  
**As at 31 August 2021**

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	11		209,773		248,582
Long term investments	12		1,493,011		1,321,954
			<u>1,702,784</u>		<u>1,570,536</u>
<b>Current assets</b>					
Stock		1,784		2,736	
Debtors	13	257,616		614,107	
Short term investments	12	2,034,599		2,192,750	
Cash at bank and in hand		651,018		451,073	
		<u>2,945,017</u>		<u>3,260,666</u>	
<b>Liabilities</b>					
Amounts falling due within one year					
Creditors	15	(161,330)		(127,138)	
Provisions	17	-		(133,555)	
		<u>(161,330)</u>		<u>(260,693)</u>	
<b>Net current assets</b>			2,783,687		2,997,973
Debtors: amounts due in greater than one year	14		30,000		45,000
			<u>30,000</u>		<u>45,000</u>
<b>Net assets</b>			<u>4,516,471</u>		<u>4,613,509</u>
<b>Represented by:</b>					
<b>Unrestricted funds</b>					
General funds	19/20		1,849,274		1,633,986
<b>Designated funds</b>	19/20		1,702,784		1,570,537
<b>Restricted funds</b>	19/20/21		964,413		1,408,986
<b>Funds</b>	20/21		<u>4,516,471</u>		<u>4,613,509</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 21 January 2022 signed on their behalf.

Alexander Fitzgibbons  
 Chair

Company Number: 02926446

The notes on pages 18 to 35 form part of these financial statements.

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

**Statement of cash flows**  
**For the year ending 31 August 2021**

	Note	2021		2020	
		£	£	£	£
<b>Cash used in operating activities</b>	<b>22</b>		(238,825)		1,008,504
<b>Cash flow from investing activities</b>					
Dividends, interest from investments		11,976		59,564	
Purchase of property, plant and equipment		(11,429)		(46,571)	
Proceeds from sale of investments		450,000		500,000	
Purchase of investments		(11,777)		(1,504,563)	
<b>Net cash (used in)/provided by investing activities</b>			438,770		(997,570)
<b>Cash flow from financing activities</b>					
Repayment of borrowings			-		-
Cash inflows from new borrowings			-		-
<b>Net cash provided by/(used in) financing activities</b>			-		-
<b>Change in cash and cash equivalents in the reporting period</b>			199,945		10,934
Cash and cash equivalents at the beginning of the reporting period	<b>22</b>		451,073		440,139
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>22</b>		651,018		451,073

The notes on pages 18 to 35 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.

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

**Notes to the financial statements (continued)**  
**For the year ended 31 August 2021**

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**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 2021**

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**2. Net movement in funds**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
The net movement in funds is stated after charging:		
Auditors' remuneration	12,624	12,282
Depreciation	50,238	54,644

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

**Notes to the financial statements (continued)**  
**For the year ended 31 August 2021**

**3. Donations and legacies**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2020 £</b>
Donations and gifts in kind	660,887	16,240	677,127	1,459,462	1,235,597	2,695,059
Grants	339,150	668,039	1,007,189	566,891	609,674	1,176,565
	<u>1,000,037</u>	<u>684,279</u>	<u>1,684,316</u>	<u>2,026,353</u>	<u>1,845,271</u>	<u>3,871,624</u>

**4. Charitable activities**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2020 £</b>
Support services income	35,260	253,721	288,981	-	245,223	245,223
Publication sales	21,995	-	21,995	12,687	-	12,687
Conference income	-	-	-	13,887	-	13,887
Training income	115,949	-	115,949	153,751	2,100	155,851
	<u>173,204</u>	<u>253,721</u>	<u>426,925</u>	<u>180,325</u>	<u>247,323</u>	<u>427,648</u>

Child Bereavement UK  
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Notes to the financial statements (continued)  
For the year ended 31 August 2021

5. Other trading activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Events, treks & challenges	195,923	750	196,673	297,192	-	297,192
Merchandise sales	1,251	-	1,251	2,881	-	2,881
Government job retention scheme	43,222	-	43,222	266,483	-	266,483
Other income	105	-	105	557	-	557
	<u>240,501</u>	<u>750</u>	<u>241,251</u>	<u>567,113</u>	<u>-</u>	<u>567,113</u>

6. Investment income

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Bank interest	199	-	199	2,001	-	2,001
Investment income	11,777	-	11,777	54,563	-	54,563
	<u>11,976</u>	<u>-</u>	<u>11,976</u>	<u>56,564</u>	<u>-</u>	<u>56,564</u>

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

**Notes to the financial statements (continued)**  
**For the year ended 31 August 2021**

**7. Raising funds**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2020 £</b>
General fundraising costs	48,096	-	48,096	44,810	-	44,810
Cost of events	33,004	-	33,004	99,461	-	99,461
Cost of merchandise	952	-	952	1,068	-	1,068
Salaries and staff costs	405,661	-	405,661	596,273	-	596,273
Office and premises costs	112,030	-	112,030	115,928	-	115,928
Support costs (note 9)	92,775	-	92,775	70,204	-	70,204
	<u>692,518</u>	<u>-</u>	<u>692,518</u>	<u>927,744</u>	<u>-</u>	<u>927,744</u>

**8. Charitable activities**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2020 £</b>
Cost of promotion of Charity's objectives	111,433	1,800	113,233	128,112	5,000	133,112
Cost of bereavement support service	32,854	40,013	72,867	73,861	97,329	171,190
Training and conference costs	10,993	-	10,993	43,160	-	43,160
Salaries and staff costs	363,490	1,154,806	1,518,296	1,244,658	800,489	2,045,147
Office and premises costs	204,633	186,704	391,337	241,990	212,784	454,774
Support costs (note 9)	113,391	-	113,391	142,534	-	142,534
	<u>836,794</u>	<u>1,383,323</u>	<u>2,220,117</u>	<u>1,874,315</u>	<u>1,115,602</u>	<u>2,989,917</u>

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

**Notes to the financial statements (continued)**  
**For the year ended 31 August 2021**

**9. Allocation of support costs**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2021</b>	<b>2020</b>
			<b>£</b>	<b>£</b>
Auditors' remuneration	12,624	-	12,624	12,282
Legal and professional fees	20,238	-	20,238	13,310
Trustee expenses	-	-	-	158
Salaries and staff costs	141,757	-	141,757	156,548
Office and premises costs	31,547	-	31,547	30,440
Apportioned to charitable activities	(113,391)	-	(113,391)	(142,534)
Apportioned to raising funds	(92,775)	-	(92,775)	(70,204)
	<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 2021**

**10. Staff costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	1,820,719	2,461,103
Social security costs	159,961	201,157
Pension costs	50,864	61,375
Staff costs	34,170	74,333
	<u>2,065,714</u>	<u>2,797,968</u>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Costs of generating funds	405,661	596,273
Charitable activities	1,518,296	2,045,147
Governance costs	141,757	156,548
	<u>2,065,714</u>	<u>2,797,968</u>
<b>Total</b>	<u><u>2,065,714</u></u>	<u><u>2,797,968</u></u>

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:-

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Charitable purposes		
- awareness and national profile	4	5
- training and conferences	5	6
- bereavement support service	49	64
Administrative	3	3
Fundraising	12	17
	<u>73</u>	<u>95</u>

Two employees earned between £60,000 and £70,000 and one employee earned between £80,000 and £90,000 during the year (2020: one employee - £60,000 and £70,000 and one employee - £70,000 and £80,000).

Of those employees stated above 38 were full time and 35 part time.

Total aggregate remuneration paid to key management personnel was £439,458 (2020: £397,078).

Redundancy costs incurred in the year totalling £nil (2020; £168,619).

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

**Notes to the financial statements (continued)**  
**For the year ended 31 August 2021**

**11. Tangible fixed assets**

	<b>Leasehold improvement £</b>	<b>Fixtures &amp; fittings £</b>	<b>Office equipment £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 September 2020	203,647	45,264	207,241	456,152
Additions	-	95	11,334	11,429
Disposals	(8,220)	-	-	(8,220)
	<u>195,427</u>	<u>45,359</u>	<u>218,575</u>	<u>459,361</u>
At 31 August 2021	<u>195,427</u>	<u>45,359</u>	<u>218,575</u>	<u>459,361</u>
<b>Depreciation</b>				
At 1 September 2020	35,161	29,325	143,084	207,570
Charge for the year	21,639	2,633	25,966	50,238
Elimination on disposal	(8,220)	-	-	(8,220)
	<u>48,580</u>	<u>31,958</u>	<u>169,050</u>	<u>249,588</u>
At 31 August 2021	<u>48,580</u>	<u>31,958</u>	<u>169,050</u>	<u>249,588</u>
<b>Net book value</b>				
At 31 August 2021	<u>146,847</u>	<u>13,401</u>	<u>49,525</u>	<u>209,773</u>
At 31 August 2020	<u>168,486</u>	<u>15,939</u>	<u>64,157</u>	<u>248,582</u>

**Child Bereavement UK**  
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**Notes to the financial statements (continued)**  
**For the year ended 31 August 2021**

**12. Investments**

	<b>Long term investments £</b>	<b>Short term investments £</b>	<b>Total £</b>
Quoted investments	1,493,011	2,034,599	3,527,610

Long term investments represent the designated fund, put aside for the long term sustainability of the Charity, amounting to £1,000,000 (2020: £1,000,000), plus £493,011 (2020: £321,954) as a result of both dividend income earned and realised gains on the investment made up of dividends of £495,411 (2020: £164,056) and a loss made on revaluation of £2,430 (2020: £157,899).

Movement in investments during the year was as follows:

	<b>2021 £</b>	<b>2020 £</b>
Market value at 1 September 2020	3,514,704	2,500,600
Additions	11,777	1,504,561
Disposals	(450,000)	(500,000)
Net realised/unrealised gain on revaluation	451,129	9,543
<b>Market value at 31 August 2021</b>	<b>3,527,610</b>	<b>3,514,704</b>

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

	<b>Market value At 31.08.21 £</b>	<b>Cost at 31.08.21 £</b>	<b>Percentage of the total valuation %</b>
Long term global fund			
CF Ruffer Absolute Return C Acc	1,493,011	1,495,411	100%
Short term global fund			
TM New Court Fund			
Income Units Closed Class A	2,034,599	1,612,098	100%

**Child Bereavement UK**  
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**Notes to the financial statements (continued)**  
**For the year ended 31 August 2021**

<b>13. Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	91,041	19,075
Other debtors, prepayments and accrued income	166,575	595,032
	<u>257,616</u>	<u>614,107</u>
<b>14. Debtors – amounts receivable after more than one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other debtors	30,000	45,000
	<u>30,000</u>	<u>45,000</u>
<b>15. Creditors – amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other creditors	77,861	47,262
Accruals	66,888	76,923
Deferred income (see note 17)	16,581	2,953
	<u>161,330</u>	<u>127,138</u>
<b>16. Provision</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Restructuring provision	-	135,555
	<u>-</u>	<u>135,555</u>

During the year ended 31 August 2020 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. The provision was utilised in the current year.

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**Notes to the financial statements (continued)**  
**For the year ended 31 August 2021**

**17. Deferred income**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Deferred income at 1 September 2020	2,953	21,398
Income deferred in the year	16,581	2,953
Deferred income released from prior years	(2,953)	(21,398)
	<hr/>	<hr/>
Deferred income at 31 August 2021	16,581	2,953
	<hr/>	<hr/>

Deferred income represents £16,581 (2020: £2,953) training event income deferred until events occur after the balance sheet date.

**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**

	<b>General</b>	<b>Designated funds</b>		<b>Restricted</b>	<b>Total</b>
	<b>fund</b>	<b>Fixed</b>	<b>Core</b>	<b>funds</b>	<b>£</b>
	<b>£</b>	<b>assets</b>	<b>costs</b>	<b>£</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	-	209,773	-	-	209,773
Investments	-	-	1,493,011	-	1,493,011
Current assets	1,980,604	-	-	964,413	2,945,017
Creditors – amounts falling due within 1 year	(161,330)	-	-	-	(161,330)
Non current assets	30,000	-	-	-	30,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1,849,274	209,773	1,493,011	964,413	4,516,471
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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**Notes to the financial statements (continued)**  
**For the year ended 31 August 2021**

**20. Movements of funds**

	Designated funds				Total £
	General fund £	Fixed assets £	Core costs £	Restricted funds £	
At 1 September 2020	1,633,986	248,582	1,321,955	1,408,986	4,613,509
Net increase/(decrease) for the year	(103,594)	-	-	(444,573)	(548,167)
Transfer between funds in respect of capital and other non-revenue funds	38,809	(38,809)	-	-	-
Investment	(11,131)	-	11,131	-	-
Realised and unrealised gain on revaluation Investment	291,204	-	159,925	-	451,129
At 31 August 2021	<u>1,849,274</u>	<u>209,773</u>	<u>1,493,011</u>	<u>964,413</u>	<u>4,516,471</u>

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

	£
Leasehold improvements	146,847
Fixtures and fittings	13,401
Office equipment	49,525
	<u>209,773</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). £495,411 (2020: £164,056) has been received as cumulative dividends and realised gains on this fund and £2,430 was the cumulative loss made on revaluation at the year end (2020: unrealised gain £157,899). 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.

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**Notes to the financial statements (continued)**  
**For the year ended 31 August 2021**

**21. Analysis and movement of restricted funds**

	At 1 September 2020 £	Incoming resources £	Resources expended £	At 31 August 2021 £
The 2020 Challenge	1,074,998	2,939	255,022	822,915
Anonymous Development Project	17,018	140,000	156,318	700
BBC Children in Need – Cheshire	9,167	-	9,167	-
BBC Children in Need – Cumbria	9,600	38,880	32,000	16,480
National Lottery Community Fund - Glasgow	-	100,000	100,000	-
National Lottery Community Fund – London	11,417	14,573	25,990	-
British Medical Association Giving Fund	7,590	10,000	7,950	10,000
Cumbria Community Foundation	-	22,564	18,235	4,329
GlaxoSmithKline	32,382	-	32,382	-
Leeds City Council	39,631	132,559	134,610	37,580
Libor Fund	(80)	-	(80)	-
National Lottery Community Fund – Coronavirus Community Support Fund	-	90,806	90,806	-
NHS Greater Glasgow and Clyde	10,000	-	10,000	-
NHS Greater Glasgow and Clyde and Glasgow Children’s Hospital Charity	15,529	101,163	77,819	38,873
NHS Liverpool Commissioning Group	-	20,000	14,796	5,204
Scottish Government (CYPEIF and ALEC Fund)	(22,993)	108,367	109,527	(24,153)
The Bernard Sunley Foundation	-	10,000	833	9,167
The Dulverton Trust	25,000	-	25,000	-
The Ivy	137,032	-	137,032	-
The John Routledge Hunter Memorial Fund	-	30,000	-	30,000
The Robertson Trust	1,448	-	1,448	-
The Rothschild Foundation	-	25,000	18,006	6,994
Other	40,887	91,899	126,462	6,324
	<u>1,408,986</u>	<u>938,750</u>	<u>1,383,323</u>	<u>964,413</u>

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

**The 2020 Challenge**

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.

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

**Anonymous Development Project**

A grant to provide support services and organisational network development and training to the North of England.

**BBC Children in Need - Cheshire**

A grant to provide bereavement support services to children and young people in Cheshire.

**BBC Children in Need - Cumbria**

A grant to provide bereavement support services to children and young people in Cumbria.

**National Lottery Community Fund - Glasgow**

A grant to provide bereavement support services in Glasgow for families and professionals.

**National Lottery Community Fund - London**

A grant to bring bereaved families together across London.

**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.

**Cumbria Community Foundation**

A grant to support a Bereavement Support Practitioner in Cumbria.

**GlaxoSmithKline**

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

**National Lottery Community Fund - Coronavirus Community Support Fund**

A grant to deliver activities specifically aimed to support communities through the Covid-19 crisis.

**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 bereavement support service for Glasgow hospital patients and staff.

**NHS Liverpool Commissioning Group**

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

**Child Bereavement UK**  
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**Notes to the financial statements (continued)**  
**For the year ended 31 August 2021**

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

**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 Bernard Sunley Charitable Foundation**

A grant to provide support services in Cumbria and Cheshire.

**The Dulverton Trust**

A grant to provide bereavement support to young people.

**The Ivy**

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

**The John Routledge Hunter Memorial Fund**

A grant to provide support services in Northumberland and Tyne & Wear.

**The Robertson Trust**

A three-year grant to support the bereavement service in Glasgow and volunteer training costs.

**The Rothschild Foundation**

A grant to support bereavement services, the Helpline, training, and network coordination in Buckinghamshire.

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Net income for the reporting period (as per SOFA)</b>	(97,038)	1,014,831
Adjustments for:		
Depreciation charge	50,238	54,644
Loss on disposal of fixed assets	-	-
Interest and dividend income shown in investing activities	(11,976)	(56,564)
Net gains on investments	(451,129)	(9,543)
Increase in stock	952	798
Increase in debtors	371,491	(60,703)
Decrease in creditors	(101,363)	65,041
	<hr/>	<hr/>
<b>Net cash (used in)/provided by operating activities</b>	<b>(238,825)</b>	<b>1,008,504</b>

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**Notes to the financial statements (continued)**  
**For the year ended 31 August 2021**

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

**Analysis of cash and cash equivalents:**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Cash in hand	651,018	451,073
Notice deposits (less than 3 months)	-	-
	<hr/>	<hr/>
<b>Total cash and cash equivalents</b>	<b>651,018</b>	<b>451,073</b>
	<hr/> <hr/>	<hr/> <hr/>

**23. Related party transactions**

During the year there were no related party transactions. 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:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Within one year	167,689	203,499
Between two and five years	684,178	709,764
Over five years	193,767	320,810
	<hr/>	<hr/>
	<b>1,045,634</b>	<b>1,234,073</b>
	<hr/> <hr/>	<hr/> <hr/>

The total lease payments recognised as an expense in the year were £176,889 (2020: £233,075).

**25. Contingent asset**

During the year the Charity were made aware of a legacy in which they are entitled to the residual funds of the individual estate in accordance to the will. The total valuation of the legacy is still unknown due to ongoing matters regarding the valuation of the estate. However since the yearend £600,000 has been received from the executor. Further funds are possible but the actual amount is undetermined at the date of signing the accounts.