Registered No. 1170605

NELSON'S JOURNEY

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

NELSON'S JOURNEY

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FOR THE YEAR ENDED 31 DECEMBER 2025

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NELSON'S JOURNEY

REFERENCE AND ADMINISTRATIVE DETAILS

Status
Nelson's Journey (CIO) is governed by its constitution dated 10th November 2016 and registered with the Charity Commission on 7 December 2016, registration number 1170605, as a Charitable Incorporated Organisation (CIO) whose primary objects are as stated on page 2.

Trustees
The trustees serving during the year and since the year-end were as follows:

Alistair Ponder	(Resigned 19 February 2025)
Julia Robathan	(Resigned 25 March 2026)
Mark Dembicki	
Phil Kerridge	(Resigned 11 June 2025)
Edward Roy	
Andrew Dawes	
Alison Clare Mawson	
James Bury	(Appointed 19 February 2025)
Kerry Holmes	(Appointed 19 February 2025)

Minute Secretary (Non Trustee Position)
Beverley Goldthorpe

Chairperson
Phil Kerridge (Until 11 June 2025)
James Bury (From 21 January 2026)

Chief Executive
Simon Wright

Principal Office
The Bradbury Building - Smiles House, The Octagon Business Park, Hospital Road, Little Plumstead, Norwich, NR13 5FH

Independent Examiners
Sexty & Co, Chartered Certified Accountants, 124 Thorpe Road, Norwich, NR1 1RS

Bankers
Barclays Bank PLC, 40-42 Market Pl, Great Yarmouth, NR30 1LX
CCLA Investment Management Unit, 80 Cheapside, London EC2V 6DZ

NELSON'S JOURNEY

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report and the financial statements of the Charitable Incorporation Organisation (CIO) for the year ended 31 December 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the CIO.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

OBJECTIVES AND ACTIVITIES

Principal activity
Nelson's Journey is a regional non-governmental, non-political, non-religious organisation created as a charitable legal entity. The CIO's objects are:

- To relieve children and young people in Norfolk from the impact of bereavement, particularly by the provision of help and support.

The aims of the CIO are to promote positive mental health among bereaved children and young people by:

- Increasing self-esteem - through children meeting with others who have been bereaved; through outdoor activity challenges and a high level of positive feedback to the children during the course of the weekend/activity days
- Assisting them to understand the cause of death and the events surrounding the funeral
- Assisting families to talk more openly about the death
- Enabling children to express and understand their emotions by providing children with opportunities to remember the person who has died.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees
The trustees are named on page 1 and if they served for less than the year this is indicated.

The constitution states that the CIO must have a minimum of three trustees. Every current and future trustee is appointed after a majority vote by a resolution of the trustees passed at a special meeting.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. The Chair and Chief Executive are responsible for the induction of any new trustees, which involves awareness of trustee's responsibilities (including training of legal duties), the history and work of the charity, and safeguarding training. A DBS check is obtained for all Trustees.

The Board appoints Trustees to the following subcommittees: Risk and Governance Committee; Finance and Personnel Committee; Fundraising and Marketing Governance Committee. Membership is reviewed each year.

NELSON'S JOURNEY

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

Organisational structure
The trustees delegate the day-to-day running of the charity to the Chief Executive (Simon Wright). The staff structure at the end of the reporting period was as follows:

- **Chief Executive Officer** (30hrs)
- **Child Bereavement Support Team**:
  Services Manager; 7 x Child Bereavement Support Workers (3 part-time)
- **Funding and Marketing Team**:
  Funding and Marketing Manager; 3 x Fundraising and Marketing Officers
- **Business Support Team**:
  Office Manager; 1 x Business Support Officer (part-time)

Risk Assessment
The trustees have identified the major risks to which the charity is exposed and have ensured appropriate systems and controls are in place to provide reasonable assurance against fraud and error.

Nelson's Journey maintains a Risk Register, which is checked quarterly by the charity's Risk and Governance Committee; and reviewed regularly by the Board of Trustees.

ACHIEVEMENTS AND PERFORMANCE

Review of the activities
Nelson's Journey offered a range of services over this period including:

- Guidance and information to bereaved families
- A telephone Support Line available to professionals and families to speak with a Child Bereavement Support Worker
- A comprehensive assessment of bereaved children
- 1:1 therapeutic intervention for individual bereaved children, including in-person, phone and online sessions
- Free resources relevant to bereaved children and young people's bereavement needs, distributed digitally through our website and physically through in-person services
- Therapeutic activity days and weekends for children and young people aged 0 - 17 years
- In-person one day workshops for bereaved children and their parent/carers to explore grief and family support, delivered at our Little Plumstead HQ, Smiles House.
- A training service for professionals working directly with bereaved children, delivered online by experienced Child Bereavement Support Workers
- 'Grief Foundations': online workshops for parents and carers to support their understanding of children and young people's grief reactions
- A Smiles & Tears gift box, which contains a range of age-appropriate resources and items identified by young people as providing comfort to those who are bereaved
- An Early Support service for families in need of information, guidance and support for their children's needs in the days and weeks immediately following a death

'Grief Connections' family bereavement workshops – new for 2025
Following pilots towards the end of 2024 and subsequent successful funding bids, a programme of one-day group workshop for families including both bereaved children and their parent/carers was added to the charity's calendar for 2025. Four sessions were delivered through the year at our Smiles House HQ in Little Plumstead. The programme has been informed by the charity's experience…

Review of the activities (cont.)

…of supporting parents and carers with the children's bereavement needs; and the benefits of offering group work in tackling feelings of isolation. The purpose includes improving communication between children / young people and their parent/ carer, empowering families to provide support at home. This has been evaluated through family feedback and reviewing follow-up contacts.

'Grief Introductions' family drop-in activity day
The service team piloted a Grief Introductions activity day in June 2025 delivered at The Nest (a community activity centre run by Norwich City Community Sports Foundation). Families were invited to meet our bereavement support workers, explore ways to support their child and meet other bereaved families. Pets As Therapy dogs attended too, and their support has been valued throughout 2025 at a number of other activities and events including our programme of activity days.

Working with schools

Nelson's Journey engages directly with schools in Norfolk to promote good practice in supporting the needs of bereaved children and young people in school, including through our 'School Friends of Nelson's Journey' project. This aims to raise awareness of childhood bereavement in local classrooms and highlight the bereavement support in Norfolk schools. To become a School Friend of Nelson's Journey, schools need to meet identified criteria, such as providing a safe space for children, attend bereavement awareness training, and deliver a bereavement activity. Schools will play an increasing role in raising awareness of issues relating to childhood bereavement, including through the introduction of grief, loss, and bereavement education a mandatory part of the school curriculum as announced by the Department for Education in July 2025 and welcomed by Nelson's Journey.

Nelson's Journey has worked directly with schools where there has been a death within the school community, providing group and 1:1 support as required to affected young people.

Service delivery
During 2025, 589 bereaved children and young people in Norfolk were referred for support. Almost a third of the total referrals received (187) came from professionals working in schools; with families accounting for just over two-fifths (253).

All referrals are assessed and considered by a Support Plan Meeting of professional child bereavement support workers. Factors are discussed including: causes of death, nature of relationships, other life events, family systems, child's wider community, and other risks before a response is recommended, enabling triage to an appropriate service. Those referrals which do not contain sufficient information are followed up to allow the Support Plan Meeting to progress an assessment of service need.

During late 2025, Nelson's Journey received its 10,000th referral for support since the charity was created in 1997. The occasion was marked by empowering and supporting former and current service users to share their stories. A series of videos were created and shared online, raising awareness of young people's experiences and the positive impact of effective support.

Review of the activities (cont.)

The charity reviewed and updated its regular online workshop service offer, first introduced in 2023, for parents & carers to access, with the following objectives for participants:

- Recognise a range of experiences related to loss and bereavement, and awareness of issues faced by children and young people experiencing bereavement
- Gain confidence in helping bereaved children and young people at home, and identify tips, resources and other services that can help
- Learn about Nelson's Journey's range of services and how they are offered
- Provide opportunities for questions

Following a continued period of both higher numbers and higher typical complexity of referrals received, the charity continues to review our service offering to increase the charity's ability to respond to a range of needs and to increase the organisation's ability to support a greater number of children and young people.

The pilots of the Family Bereavement Workshops suggest an important role for the service as part of our 2025 offer to families. Evaluation comments included the following:

- From parent/carers about what they have taken from the session: *"Learnt there is no right or wrong way to grieve, how I may need to approach behaviours with A or anyone else grieving. Feel more confident that A is finding her way through."*
  "Been more open about my own feelings and now feel more confident talking things through with H."
- Children and young people feedback includes: *'Learnt things to do when I feel angry and upset'; "been able to talk more openly'*

Our online Professionals training was delivered throughout the year, allowing teachers, social workers and others working directly with children and young people in Norfolk to develop their practice and confidence in supporting bereaved children and young people in their work:

"Training was really informative & the trainer was fantastic. Spoke clearly & with great knowledge at a level everyone could relate & understand. Training only for an hour but covered so much without feeling overloaded. It was excellent & very thought provoking. Will take back some great feedback to my school. Thank you."

Recognising the significance of the role of schools and school based professionals in being a key element of the network of support around bereaved children, and noting that grief, loss, and bereavement education will become a mandatory part of the school curriculum in September 2026, the charity further developed its training package in late 2025 with a view to introducing more comprehensive and interactive training in 2026. This will be offered as a paid for service, allowing the funds raised to be invested in development and delivery costs of the service.

The charity's Early Support service provided a valuable source of telephone support to recently bereaved families supporting their children and young people's needs. Typically, around 50 families have been registered with the service at any one point throughout the year.

"The support received was invaluable. At a time when nothing makes sense, when overwhelming emotions of sadness and despair are present, the support offered helped guide us to grieve and navigate daily life while remembering our loved ones."
– feedback from parent

Review of the activities (cont.)

The charity was able to offer places at Nelson's Journey Activity Day therapeutic weekends, held at Hilltop Outdoor Centre in Sheringham, to a range of age-groups. This service provides opportunities for bereaved children and young people to meet others with similar experiences and to engage in bereavement support activities, and is supported by Nelson's Journey staff and volunteers; with Hilltop staff delivering on-site activities which support relationship building.

Nelson's Journey collects qualitative and quantitative feedback from families we support, including through the use of nationally developed Child Bereavement Service Questionnaires. Responses from families help us to identify the impact of our service offer:

- 85pc of children and young people report an increase in self-esteem after receiving our support
- 68pc of children and young people report a reduced sense of isolation
- 65pc of children and young people report a positive change in communication

The charity's other events across the year included our 'Walk of Smiles' family memorial walk, and 'A Time To Remember' at Christmas where we invited families to join us to remember their special person at what can be a very challenging time for bereaved families.

The Trustees express their grateful thanks to our outgoing Chairperson Phil Kerridge, who retired as a Trustee during 2025 following 12 years as a member of the Board.

Trustees initiated an open recruitment process to appoint a new Chair, attracting strong candidates from both inside and outside the existing Board. The process concluded following an assessment and interview process, with James Bury appointed as the charity's new Chair in January 2026.

FINANCIAL REVIEW

The Board of Trustees was again able to support an increase in the charity's expenditure Budget for 2025 as a result of: reserves held; expectations for income; and the need for the charity to invest in increasing capacity in response to service delivery needs. While expenditure increased compared with the previous year, and with the charity running a small Budget deficit during 2025, the charity's Trustees regularly reviewed financial performance which were well within expectation and considered sustainable.

Expenditure was targeted on service delivery priorities at a time of continued high demand, including service capacity through our child bereavement support team's activities and expertise; and spend on therapeutic Activity Day and Weekends.

Reserves held at year-end by the charity, and the financial performance of the charity in 2025, have allowed Budget considerations for 2026 to allow for continued investment in bereavement service delivery and service staffing costs for the year ahead.

Reserves
At the period-end the charity's total reserves were £934,785. Restricted fund reserves were £46,708 and unrestricted reserves were £888,077. The charity's net current assets at the period-end were £448,716 which covers approximately 9-10 months of overheads.

The trustees regularly review the reserves policy with a view to ensuring it represents the Charitable Incorporated Organisations (CIO) requirements and meets with Charity Commission recommendations.

The Charitable Incorporated Organisation (CIO) has a policy to retain reserves which provide liquid working capital and to enable it to progress to completion of its long-term development objectives, to protect its current activities, to allow the trustees to meet their responsibilities and ensure the CIO continues on a going concern basis. With that in mind the reserves policy is to maintain minimum general current assets reserves which will cover at least 6 months of our estimated overheads.

Of the charity's total reserves £486,069 can only be realised by disposing of tangible fixed assets, including the charity's operational base. Trustees have considered that two sizeable multi-year grant funding agreements, with contributions totalling £100,966 during 2025, are approaching the end of their terms, with final payments due in 2026.

Our general reserves calculation (measured at 30 months of estimated overheads) includes all fixed assets of the CIO, the vast majority of which cannot be liquidated within 6 months so are excluded by the Trustees when testing this policy.

Principal funding sources
Nelson's Journey has a broad range of income streams including: individuals, charitable trusts, corporates, community groups, local government, events and trading. The trustees recognise the importance of developing and maintaining a wide variety of sources of income, which will provide a continued stability of income in the future. Maintaining this breadth and variety of income source will remain a key component of our long-term fundraising strategy.

Average monthly income was £47,813 during the reporting period.

As anticipated, the charity saw a continued recovery in income from sources that had been negatively impacted by the pandemic during 2020-2021, including funds raised from community events, individual fundraising challenges, and corporate donations.

Review of Expenditure
Nelson's Journey reviews all contracts at renewal and all expenditure to ensure value for money and the performance of charitable duties. The charity obtains quotes from a range of providers before entering into contracts. Average monthly expenditure in this period was £48,174 compared with £46,392 over the previous period.

NELSON'S JOURNEY

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees responsibilities in relation to the financial statements
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of the incoming resources and application of resources of the charity 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Public benefit statement
The Trustees confirm that they have complied with the requirements in Section 17 of the Charities Act 2011 to have due regard to public benefit in determining the activities undertaken by the charity. As a charity we wish to emphasise the public benefit which our work provides. Our services are available to children and young people suffering from severe or prolonged shock or depression arising from bereavement and aims to promote positive mental health.

By order of the trustees



……
James Bury
Chair of Trustees, on behalf of the Board of Trustees

Date: 10 September 2026

NELSON'S JOURNEY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NELSON'S JOURNEY

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025 which are set out on pages 10 to 20.

Responsibilities and basis of report
As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I A Barlow FCCA
For and on behalf of Sexty & Co
Chartered Certified Accountants
124 Thorpe Road
Norwich
NR1 1RS

Date: 10 September 2026

NELSON'S JOURNEY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

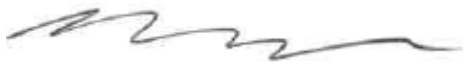
	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
INCOME FROM:					
Donations, grants and legacies	**2**	421,494	134,551	556,045	512,393
Other trading activities	**3**	-	-	-	330
Investment income	**4**	17,713	-	17,713	19,580
Total income		**439,207**	**134,551**	**573,758**	**532,303**
EXPENDITURE ON:					
Raising funds	**5**	101,855	4,433	106,288	75,301
Charitable activities	**6**	204,798	126,819	331,617	319,293
Support costs	**7**	140,138	50	140,188	162,108
Total expenditure		**446,791**	**131,302**	**578,093**	**556,702**
Net income / (expenditure)		(7,584)	3,249	(4,335)	(24,399)
Transfers between funds		-	-	-	-
Net movement in funds		**(7,584)**	**3,249**	**(4,335)**	**(24,399)**
Reconciliation of funds:					
Total funds brought forward		895,661	43,459	939,120	**963,519**
Total funds carried forward	**11**	**888,077**	**46,708**	**934,785**	**939,120**

NELSON'S JOURNEY

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible assets	**9**		486,069		500,299
CURRENT ASSETS					
Stock		17,207		16,308	
Cash at bank and in hand		446,894		439,479	
		464,101		455,787	
CURRENT LIABILITIES					
Creditors amounts falling due within one year	**10**	15,385		16,966	
			448,716		438,821
NET ASSETS			**934,785**		**939,120**
CHARITY FUNDS					
Unrestricted funds	**11**		888,077		895,661
Restricted funds	**11**		46,708		43,459
Total charity funds			**934,785**		**939,120**

The financial statements on pages 10 to 20 were approved and authorised by the trustees on 1 September 2026 and were signed on their behalf by:



.....
James Bury
Chair of Trustees

NELSON'S JOURNEY

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
Cash flow from operating activities		
Net income / (expenditure) for the period	(4,335)	(24,399)
Depreciation of tangible fixed assets	14,230	15,824
(Increase) / decrease in stock	(899)	(403)
(Increase) / decrease in debtors	-	-
Increase / (decrease) in creditors	(1,581)	2,126
Net cash flow from operating activities	**7,415**	**(6,852)**
Cash flow from investing activities		
Payments to acquire tangible fixed assets	-	-
Net cash flow from investing activities	**-**	**-**
Net increase / (decrease) in cash and cash equivalents	7,415	(6,852)
Cash and cash equivalents at start of period	439,479	446,331
Cash and cash equivalents at end of period	**446,894**	**439,479**
Cash and cash equivalents consists of:		
Cash at bank and in hand	446,894	439,479
Short term deposits	-	-
Cash and cash equivalents at end of period	**446,894**	**439,479**

NELSON'S JOURNEY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. Summary of significant accounting policies

1.1 General information and basis of preparation

The Charitable Incorporated Organisation (CIO) constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

1.2 Funds

Unrestricted funds 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 are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the CIO is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the CIO will have been notified of the amounts and the settlement date. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from trading activities includes income earned from fundraising events to raise funds for the CIO.

Income from grants is recognised at fair value when the CIO has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Interest income is recognised as the CIO right to receive payment is established. Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.4 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administration costs. They are incurred directly in support of expenditure on the objects of the charity.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Office equipment	-	15% reducing balance
Computer equipment	-	33% straight line
Fixtures and fittings	-	20% and 50% straight line
Costume	-	10% straight line
Freehold property	-	2% straight line

1.6 Freehold property

Freehold property value is reviewed annually by the trustees to ensure that the value in the financial statements is a fair reflection of the market value and no additional diminution in value has occurred.

1.7 Value Added Tax (VAT)

The CIO is not registered for VAT and accordingly irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.8 Stock

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

1.9 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

1.10 Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

1.11 Pension costs

The CIO operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

1.12 Going concern

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

2 Income from donations, grants and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Donations, grants and legacies	421,494	-	421,494	374,933
BBC Children in Need	-	39,230	39,230	36,382
National Lottery Community Fund – RC London and South East Region	-	61,736	61,736	63,818
Paul Bassham Charitable Trust	-	-	-	25,000
St James Place Charitable Foundation	-	-	-	2,500
Tesco Stronger Starts	-	3,366	3,366	4,366
Toyota Community Fund	-	-	-	1,800
Souter Charitable Trust	-	-	-	3,594
Preachers Charity	-	1,250	1,250	-
Aviva Access to Nature Fund	-	1,500	1,500	-
Anne French Memorial Trust	-	1,000	1,000	-
Warburtons	-	400	400	-
The Lady Hind Trust	-	2,000	2,000	-
Alan Boswell Charitable Trust	-	12,918	12,918	-
W O Street Charitable Foundation	-	3,000	3,000	-
The Zohar Dean Trust	-	1,714	1,714	-
Wymondham Rotary Satellite Group	-	1,500	1,500	-
Norfolk Superhero Fund [NCF]	-	4,937	4,937	-
Total donations, grants and legacies	421,494	134,551	556,045	512,393

3 Income from other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Smiles & Tears Boxes	-	-	-	313
Other activities	-	-	-	17
Total income from other trading activities	**-**	**-**	**-**	**330**

4 Investment income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Bank deposit interest	17,713	-	17,713	19,580
Total income from investments	**17,713**	**-**	**17,713**	**19,580**

5 Cost of raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Staffing costs	86,874	-	86,874	55,041
Fundraising costs	14,981	4,433	19,414	20,260
Total cost of generating funds	**101,855**	**4,433**	**106,288**	**75,301**

6 Costs of charitable activities in furtherance of the charity's objects

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Staffing costs	165,510	110,713	276,223	263,014
Residential facilities	1,389	-	1,389	13,288
Travel and subsistence	11,453	950	12,403	12,769
Activity days and Youth Panel	7,849	14,756	22,605	9,188
Telephone	5,944	-	5,944	5,579
Training	3,064	-	3,064	3,092
Printing, postage and stationery	3,136	-	3,136	3,106
1:1 work	1,062	400	1,462	3,988
Insurance	2,479	-	2,479	2,320
Smile House consumables	2,912	-	2,912	2,949
Total costs of activities in furtherance of the charity's objects	**204,798**	**126,819**	**331,617**	**319,293**

7 Support costs

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Depreciation	14,230	-	14,230	15,824
Staffing costs	76,687	-	76,687	94,270
Cleaning, service charges and electricity	17,421	-	17,421	20,262
Payroll and financial assistance services	9,798	-	9,798	9,996
Travel and subsistence	602	50	652	672
Equipment and consumables	5,313	-	5,313	7,697
Software development & maintenance	8,458	-	8,458	5,218
Printing, postage and stationery	1,344	-	1,344	1,329
Professional fees	-	-	-	-
Miscellaneous	63	-	63	143
Training	161	-	161	163
Accountancy and independent examination fees	2,650	-	2,650	2,500
Subscriptions	744	-	744	1,782
Telephone	1,049	-	1,049	985
Insurance	1,063	-	1,063	994
Advertising	399	-	399	-
Bank charges	156	-	156	273
Total support costs	**140,138**	**50**	**140,188**	**162,108**

8 Staff costs and Trustee remuneration

	Total 2025 £	Total 2024 £
Gross salaries	394,088	375,298
Employer's National Insurance (net)	33,939	26,342
Defined contribution pension costs	11,757	10,685
Total staff costs	**439,784**	**412,325**

No employee earned more than £60,000 in either period.
No Trustee received any remuneration from the charity during the current or previous financial period, nor were any expenses reimbursed.
The average number of employees during the period was 15 (2024 16).

8 Staff costs and Trustees remuneration (continued)

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity included £141,313 Wages and salaries (2024 - £138,441), £17,268 Social Security Costs (2024 - £13,561) and £4,239 Pension costs (2024 - £3,982).

9 Tangible fixed assets

	Smiles House £	Fixtures & Fittings £	Office Equipment £	Costumes £	Computer Equipment £	Total £
Cost						
At 1 January 2025	625,142	132,972	10,001	1,340	47,653	817,108
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
At 31 December 2025	**625,142**	**132,972**	**10,001**	**1,340**	**47,653**	**817,108**
Depreciation						
At 1 January 2025	128,749	130,872	8,677	1,340	47,171	316,809
Charge for the period	12,503	1,051	196	-	480	14,230
Eliminated on disposal	-	-	-	-	-	-
At 31 December 2025	**141,252**	**131,923**	**8,873**	**1,340**	**47,651**	**331,039**
Net Book Value						
At 31 December 2024	496,393	2,100	1,324	-	482	500,299
At 31 December 2025	**483,890**	**1,049**	**1,128**	**-**	**2**	**486,069**

10 Creditors

	2025 £	2024 £
Trade creditors	2,435	5,555
Other creditors	3,741	3,778
Social security and other taxes	9,209	7,633
Total creditors	**15,385**	**16,966**

11 Analysis of funds

	At 1 January 2025 £	Incoming resources £	Resources expended £	Transfer between funds £	At 31 December 2025 £
Unrestricted funds					
Unrestricted fund	895,661	439,207	446,791	-	888,077
Total unrestricted funds	**895,661**	**439,207**	**446,791**	**-**	**888,077**
Restricted funds					
Restricted funds	43,459	134,551	131,302	-	46,708
Total restricted funds	**43,459**	**134,551**	**131,302**	**-**	**46,708**
Total funds	**939,120**	**573,758**	**578,093**	**-**	**934,785**

The purpose of each restricted fund carried forward at the point-end is given below

Donor	Purpose	At 31 December
Norfolk Community NCF	Youth Panel running costs	408
Norfolk Community NCF	The Shelroy Trust / Youth Panel	5,000
Norfolk Community Foundation: Shelroy Trust	Youth Panel running costs	5,000
Tesco Stronger Starts	Smiles & Tears boxes	1,122
The Lady Hind Trust	Transport Fund	1,000
The Zohar Dean Trust	Grief Connections workshops	857
Wymondham Rotary Satellite Group	IT and Computers	1,500
Alan Boswell Group Charitable Trust	Child Bereavement Support Worker Salary	6,459
National Lottery Community Fund	Child Bereavement Support Worker Salary	15,434
BBC Children in Need	Child Bereavement Support Manager Salary	9,928
		46,708

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Designated funds £	Total funds £
Tangible fixed assets	486,069	-	-	486,069
Current assets	417,393	46,708	-	464,101
Current liabilities	(15,385)	-	-	(15,385)
	888,077	**46,708**	**-**	**934,785**

13 Independent examiners remuneration

The independent examiners remuneration amounts to an independent examination fee of £2,650 (2024 £2,500) and other services of £9,798 (2024 £9,996).

14 Obligations under leasing agreements

The following operating lease payments are committed to be paid within one year:

	2025 £	2024 £
Expiring:		
Between one and five years	1,469	2,253
	1,469	**2,253**

15 Related party transactions

There were no related party transactions during the period.

16 Pension costs

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £11,757 (2024 - £10,685).