REGISTERED COMPANY NUMBER: 11855526 (England and Wales)
REGISTERED CHARITY NUMBER: 1187011

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31st March 2026

for

Sandy Bear Children's Bereavement Charity

Ashmole & Co
Manchester House
Grosvenor Hill
Cardigan
Ceredigion
SA43 1HY

Sandy Bear Children's Bereavement Charity

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Sandy Bear Children's Bereavement Charity

Reference and Administrative Details for the Year Ended 31st March 2026

TRUSTEES	A Copson - Chair M A M Farmer I M Hall - Vice Chair (resigned 25.4.25) N L Philpott I Matthews - Chair (resigned 25.4.25) O J Riley S J Wickham-Hancock R Buckley (appointed 10.11.25)
REGISTERED OFFICE	Head Office Unit 6 Station Road NARBERTH Pembrokeshire SA67 7DU
REGISTERED COMPANY NUMBER	11855526 (England and Wales)
REGISTERED CHARITY NUMBER	1187011
INDEPENDENT EXAMINER	Ashmole & Co Manchester House Grosvenor Hill Cardigan Ceredigion SA43 1HY

Sandy Bear Children's Bereavement Charity

Report of the Trustees for the Year Ended 31st March 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Sandy Bear Children's Bereavement Charity

Report of the Trustees for the Year Ended 31st March 2026

OBJECTIVES AND ACTIVITIES

Objectives and aims

Charitable Objective

To relieve the mental, emotional, spiritual, and physical distress of children and young people suffering from bereavement or living with a person who has a life limiting condition.

Our Vision

A Wales where all children can get safe, timely and appropriate help and support when they are facing or have experienced a bereavement.

Our Mission

To relieve the mental, emotional, spiritual, and physical distress of children and young people suffering bereavement or living with a person who has a life-limiting condition.

Our Values

These are integral to our work; at Sandy Bear we are:

Supportive - we listen to children and young people, valuing their experience as told by themselves and help them to use their knowledge to gain support that is appropriate, relevant and effective for each individual.

Compassionate - children, young people and their families are at the heart of our actions, they drive how we give care, and we work to support their choices and decisions, helping them to feel safe and valued.

Professional - the care we give and how it is given, is based on the best available evidence. We encourage everyone to give their best and be ready to learn, adapt and change, when there are better ways of doing things. We strive to develop our expertise and share with others our learning to improve services for children.

Open and respectful - we are an open and transparent charity, valuing each person's individuality, we support diversity and believe different experiences and perspectives make us stronger and increases our quality.

Our Work

Sandy Bear provides a service to Children, Young People and their families, who have experienced or are anticipating the death of a loved one. Our work throughout Wales can be online and virtual, though where we have funding in place, we offer in person support.

Focussing on the child/young person's voice and enabling them to speak about their experience in their own words is integral to our work. We focus on listening to the child/young person ensuring they can voice their understanding of the bereavement they have faced or are facing. We do this in a 1:1 therapeutic setting, but at Sandy Bear we recognise the tremendous value of peer-supported interventions.

We work hard to draw out how a child is feeling from their own perspective to get to the heart of the child's understanding about what they have experienced or their fears about what they will experience. This helps them to begin to address and make sense of their grief. Alongside working with individual children, we support parents, adult carers, particularly of younger children, to develop understanding about how children grieve and to identity effective ways of supporting their child, promoting communication, and addressing behaviour issues.

Finally, we work with other professionals such as police, teachers and health personnel, advising them how best to support children and families who are facing or have experienced bereavement.

We work to provide a route to a healthy grieving process that leads to grief normalisation, avoids detrimental out-comes and so provides the foundation for the child to lead a happier, more fulfilled life.

Bereavement can impact on every aspect of a young life, affecting physical and mental health and well-being. Bereaved children and young people are often the forgotten mourners. We want children to know that they, like adults, have a right to mourn, regardless of their age and understanding.

All children will react differently to bereavement. Their reaction is influenced by a complex web of factors, including who had died, their relationship to the deceased, the nature of the death, the nature of communication within the child's network, the child's environment, their cognitive abilities, and their in-built resilience.

If the right support is not provided, and grief is left unresolved, the child's psychological health can be compromised. This has been shown to manifest itself in poorer mental health outcomes, poorer educational outcomes and risky behaviour that can bring serious consequences immediately, or later on in life.

We have referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACHIEVEMENTS AND PERFORMANCE

Introduction

The past year has been the busiest for the charity for several reasons. Not only have we seen record numbers of referrals to our services throughout the year, but we have also seen structural changes to the staff team to better meet the needs of the organisation, as well as within a challenging financial environment.

Our focus has continued to be to sustain existing provision and work within areas with funding to offer in person support through 1:1 and peer support, in addition to ad hoc support in other areas where specific funding has allowed. All other support across Wales has been possible through online and virtual support. Whilst we know this isn't ideal; it is determined by the financial resources available to us presently.

Development activity, limited only by capacity, has continued through the valued support of our Area Leads, county-based bereavement staff, and dedicated volunteers. This work has included broadening our networks and links within local communities in which we work, delivering training to many other professionals who work with young people and now have additional skills to use when supporting young people, with the ambition that this reduces the need for more significant support from the charity.

Our web and online social media presence has improved and increased. This enables us to have greater visibility to reach those who need our support, though crucially, it enables others to hear about our work and has grown our supporter base which is reflected in our community fundraising, corporate support and general income during the latter part of the year.

We continue to work to our five-year strategy 'Survive, Thrive, Grow' and have been making good progress in ensuring our support meets the needs of those we support, and adapting accordingly.

Services

Our core delivery is through face-to-face assessments, 1:1 support and peer support groups. We understand that this can create a barrier to support and so adapt to online and telephone meetings and support for those unable to reach us via our centre, or at one of the hubs we use across the counties.

The advantages of being flexible in our approach is evidenced by our attendance rates, the support offered, and the outcomes achieved have gone from strength to strength. As of 31st March 2026, we have supported over 1,653 children and young people, and more than 2,478 parents and carers; in addition is the training and support given to those whose roles see them working with young people. We trained 434 people during the period.

We accept direct referrals in addition to those from professionals and review the process regularly to simplify access to support for all who need it.

We continue to directly support health, social care, education, and other relevant professionals who are dealing with or encounter bereavement affecting children and their families by providing resources and awareness of how children are affected and what might help their situations. This support provides benefit to those children who are facing or suffering from bereavement by enabling those in contact with them to manage their issues more effectively.

Demographic Information

Out of the 1,653 new referrals received between 1st April 2025 to 31st March 2026:
36% of the bereavement experienced was that of parents.
32% was for bereavement of grandparents.
8% was for bereavement of a sibling.
The remaining 24% comprised of bereavement from other close family members, which included, an aunt, uncle, or cousin; there were also several peer and close friend bereavements.
In 45% of the referrals, suicide (and suspected suicide) was the cause of death.
12% of referrals were due to cancer as the cause of death.
11% of referrals were due to cardiovascular disease as being the cause of death.
12% of referrals were due to other health conditions which include heart, lung, renal conditions amongst others.
5% were due to accidental drug overdose.
2% were due to Covid 19.
3% are still awaiting cause of death to be confirmed.
10% were referrals for anticipatory grief support prior to bereavement.

West and Mid Wales- 615 cases (2.4fte staff, 1.0fte Area Lead)
Pembrokeshire- 269 cases (0.8fte)
Ceredigion- 169 cases (0.6fte)
Carmarthenshire- 353 cases (1.0fte)

South Wales- 820 cases (2.0fte staff including the Area Lead)
Swansea- 513 cases (1.0fte staff)
South Wales- 307 cases (1.0fte staff)

North Wales- 27 cases (0.1fte staff)
27 cases- No dedicated funding or staffing, mix of CEO, Head of delivery and online support from members of the team from other areas.

Staff and Volunteer Support
This year has been challenging for income generation, specifically during the first two quarters. This led to some difficult decisions regarding core funded positions and roles which were not sustainable without significant increases in income. During Q2 and into Q3, we had a review of staffing and took a decision based on financial demands to reduce our headcount from 13fte to 9.4fte. This included a part-time (0.4fte) post involved in service delivery, with the remaining being fundraising and volunteering support and development roles leaving direct delivery for families unaffected.

Whilst this presented some issues with capacity in having just 2.5fte staff absorbing much of the remaining fundraising and non-support work, the financial savings have ensured sustainability, and a shift in focus during Q3 and Q4 has actually seen a rise in general income and community support with lesser resource. Changes to volunteering have enabled a more dynamic and flexible approach to be adopted, offering more opportunities whilst retaining consistent levels of support and monitoring.

Our focus has remained on sustaining existing roles, ensuring we are able to meet the growing demand for support from across Wales.

During this year several of our delivery team have secured promotions and/or roles aligned with their own personal and professional development which has been lovely to see. One mention must go to our Head of Service Delivery, Dawn Thomas. She has worked tirelessly over the past few years to develop and implement our work across Wales; often balancing operational and strategic focus as is the way of a smaller national organisation. We wish her well with her promotion to the Care after Death Lead within a local health board where we have already seen her on the other side of the table; and making a positive impact to bereavement services more widely.

Volunteers are an integral part of our work, and we couldn't exist in the way we do without their support. Many of our service delivery volunteers have experience across statutory and voluntary sectors working with children and young people. Others come with a drive and enthusiasm, which is easy to capture and to offer training and support to ensure everyone is supported. Where those who join us with other skills, our training and support enable them to become familiar with and feel supported by Sandy Bear to gain those skills required.

Volunteers are involved in the charity at all levels within direct delivery, fundraising, and administration, assisting with events, and in leading our strategic direction and charity governance processes.

During this year we saw a slight dip in the number of, and activity from volunteers, though during the latter part of Q3 and into Q4 numbers rose slightly back to 2024/5 levels and we have a solid base of around 70 volunteers supporting across different aspects of our work.

Direct support to bereaved families can be challenging, we continue to see a significant number of those who undertake the training for family support limit their time undertaking these roles, or focussing on other PR, marketing and fundraising support owing to the emotive nature of our work. We continue to provide support through their local staff team who in turn then receive their own clinical supervision alongside management support.

Report of the Trustees for the Year Ended 31st March 2026

Trustees and Governance

Trustees continue to be an instrumental part of our charity. Ensuring that we are compliant with charity commission guidance and relevant law. Our board met six times within the year, along with sub committees to safeguard our service delivery, financial overview and to monitor and manage risk.

Our chair, Andrew Copson, has ensured that the trustee board provide good levels of both support and positive challenge and have been exceptional throughout the course of this, a challenging year. The CEO and Senior Management Team wish to express their thanks for the ongoing support they provide.

Education and Training

At Sandy Bear we take a proactive approach to the training and development of our team, staff and volunteers. We provide training opportunities as well as make the most of learning partnerships if possible. In addition to this we regularly organise training with other charities and organisations

The purpose of staff development and training is to continually improve Sandy Bear's effectiveness to provide intervention to children, young people and their families who have experienced a bereavement that is impacting upon their emotional health and wellbeing.

All staff and volunteers attend induction training, including a minimum of Group A Safeguarding training, with all current staff having completed Group B, and managers and senior managers completing Group C or above. Individual staff development, training and support needs are agreed during the induction period and on an ongoing and needs-based approach. Additional levels of training are undertaken for staff with additional responsibilities.

Our CPD certified training is received well by those who attend this, with 434 people having attended our Bereavement basics training. Additionally, staff have co-presented NHS Supporting those bereaved by suicide training in partnership with other organisations. A debt of gratitude goes to the DPJ Foundation, and to Canolfan Felin Fach for co-delivering these sessions with us.

Our Network

Sandy Bear works alongside statutory providers and the third sector throughout Wales and across the UK. We are members of and have active participation in numerous local, regional and UK forums and networks.

We work in collaboration with others and during 2025/6 this has been reflected in the positive relationships with others where we strive to fill gaps in support rather than directly compete for services which are in place and working. Sadly, we do still find many gaps in support, which we continue to work to find solutions.

In addition, we work closely with GPs, CAMHs, Health Boards, Police, Social Services and Education. We work closely with fellow charities, those organisations supporting emotional well-being, and other statutory, private and community interest organisations that have an affinity with our work and support our mission.

Conclusion

Sandy Bear continues to build its structure, systems, and processes, whilst also reviewing and improving. We strive to meet the needs of children, young people and their families whenever they are referred to us and work as collaboratively as possible within professional communities to support the best outcomes for those children, young people and families.

We began as a small charity rooted in our community; the support we receive is greatly appreciated. The end of this year sees us working more frequently across Wales but retaining the same Sandy Bear ethos at grassroots level. We are simply now rooted in within several communities across Wales.

We know the next financial year is going to be extremely tough, as cost of living increases, pending elections and rising utility costs caused by war and conflict around the globe impact on domestic finances, but we continue with a focus and determination to ensure we fulfil our mission that no child, wherever they reside in Wales; grieves alone.

FINANCIAL REVIEW

Income Generation

We are a small charity but have continued to make a significant impact to the lives of children, young people and families with the resources that are available to us. In this financial year, total income amounted to £481,047.

With plans to diversify and grow our work to meet beneficiary needs during the last financial year, recruitment across areas such as fundraising, volunteering and development have proved a challenge. To this end we engaged in a restructure of functions to better align ourselves with the needs of the charity, whilst doing so within the financial resources available to us. This saw several redundancies made within the year, these were mostly functions which had no impact on direct delivery of services, but saw us reduce expenditure significantly, whilst sustaining our income levels, indeed continue to grow our income and supporter base during the latter two quarters of the year.

In addition to the above, increases in employer costs, rising utilities and the cost of resources used within our work, and covering for extended sick leave and periods of maternity leave all presented the charity with challenges which the team met with phenomenal resilience.

We continue to deliver training as a growing area of work to support diversifying our income as well as build multipliers within the community as we know we cannot fulfil all known needs alone. Our focus has also seen renewed vigour for the application of grants, trusts and corporate supporters.

Individual giving, particularly through challenge events has remained steady during this year, with a marked increase in awareness of the charity and the propensity to support us as that awareness of our work grows.

We continue to develop and grow cautiously, retaining a firm grasp on expenditure knowing that it is becoming an ever-challenging environment to fundraise with so many other worthy causes also seeking support.

Reserves policy

Sandy Bear has a policy of maintaining an unrestricted free reserve, being the net current assets excluding funds designated for a specific purpose. The Trustees consider that a free reserve is required for the purpose of ensuring the continuity of service during periods of high demand and/or fluctuations in income. The Service has a commitment to retain the equivalent of six months operational costs as a free reserve.

The level of the unrestricted free reserve at the end of the financial year ending 31st March 2026 amounted to £159,322 which based on total expenditure for the year ended 31st March 2026 equates to almost 4 months operational costs.

We have a Finance Sub-committee which monitor and manage income and expenditure monthly to ensure we remain accountable, transparent; and are making proper use of charitable funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity was registered with the Charity Commission on the 17th December 2019. The Charity also operates under the working name Sandy Bear Children's Bereavement Charity. The Charity is currently governed by a board of six Trustees.

Recruitment and appointment of new trustees

Trustee officers are elected by the members of the Board, which includes the current Chair, Vice Chair, Treasurer and Safeguarding officer. Office is retained until the next Annual General Meeting when Trustees are eligible for re-election. Upon re-election, a Trustee is appointed for a term of three years. At the end of term, a Trustee must retire from re-election.

Paid staff members who attend the trustee board meetings do not have voting rights.

New Trustees are briefed on their legal obligations under Charity and company law, the content of the Articles of Association, the Board's decision-making processes, the business plan and the recent financial performance of the Charity. All new Board members are invited to an organisation induction, delivered by Trustees and staff.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board of Trustees meet quarterly as a minimum and are responsible for the governance and the strategic direction of the Charity. The Board of Trustees oversee major decisions.

The CEO and senior management team provide an update of their areas of responsibility to the Board quarterly and via sub-committee meetings.

Risk management

Trustees direct risk assessments to be undertaken to inform decision making and any incidents or risks identified are recorded and reported by the CEO at every meeting. This work is formalised into a Charity Risk Register based supported by a risk management policy. Our risk and Audit sub-committee oversee and maintain our risk register with operational staff responsible for day-to-day implementation and adherence.

General Data Protection

Sandy Bear is committed to ensuring full transparency and accountability for all personal data of children, young people and their families, employees, volunteers, supporters and other stakeholders associated with the Charity. Data includes the collection, usage, storage and disposal of personal information.

The Charity is committed to fulfilling its General Data Protection obligations in lines with the General Data Protection Act 2018.

Approved by order of the board of trustees on 30th October 2026 and signed on its behalf by:

A Copson - Trustee

Independent Examiner's Report to the Trustees of Sandy Bear Children's Bereavement Charity

Independent examiner's report to the trustees of Sandy Bear Children's Bereavement Charity ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2026.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Dr B.S. Ridgway
The Institute of Chartered Accountants in England and Wales

Ashmole & Co
Manchester House
Grosvenor Hill
Cardigan
Ceredigion
SA43 1HY

Date: .....

Sandy Bear Children's Bereavement Charity

Statement of Financial Activities for the Year Ended 31st March 2026

	Notes	Unrestricted fund £	Restricted fund £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	158,836	-	158,836	127,582
Charitable activities	4				
Children's Bereavement Service		66,580	178,207	244,787	318,789
Other trading activities	3	77,212	-	77,212	7,713
Other income		212	-	212	-
Total		302,840	178,207	481,047	454,084
EXPENDITURE ON					
Raising funds		8,697	-	8,697	16,746
Charitable activities	5				
Children's Bereavement Service		302,662	209,367	512,029	478,730
Total		311,359	209,367	520,726	495,476
NET INCOME/(EXPENDITURE)		(8,519)	(31,160)	(39,679)	(41,392)
RECONCILIATION OF FUNDS					
Total funds brought forward		183,740	46,160	229,900	271,292
TOTAL FUNDS CARRIED FORWARD		175,221	15,000	190,221	229,900

The notes form part of these financial statements

Sandy Bear Children's Bereavement Charity

Balance Sheet
31st March 2026

	Notes	Unrestricted fund £	Restricted fund £	31.3.26 Total funds £	31.3.25 Total funds £
FIXED ASSETS					
Tangible assets	11	15,899	-	15,899	14,226
CURRENT ASSETS					
Cash at bank and in hand		162,802	23,292	186,094	225,326
CREDITORS					
Amounts falling due within one year	12	(3,480)	(8,292)	(11,772)	(9,652)
NET CURRENT ASSETS		159,322	15,000	174,322	215,674
TOTAL ASSETS LESS CURRENT LIABILITIES		175,221	15,000	190,221	229,900
NET ASSETS		175,221	15,000	190,221	229,900
FUNDS	13				
Unrestricted funds				175,221	183,740
Restricted funds				15,000	46,160
TOTAL FUNDS				190,221	229,900

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30th October 2026 and were signed on its behalf by:

A Copson - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Costs have been allocated as far as possible between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others have been apportioned based on the estimated usage of the resource.

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

Plant and machinery	-	20% on cost
Computer equipment	-	15% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	31.3.26	31.3.25
	£	£
Donations	153,025	126,254
Gift aid	5,811	1,328
	158,836	127,582

3. OTHER TRADING ACTIVITIES

	31.3.26	31.3.25
	£	£
Fundraising events	77,212	7,713

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.26	31.3.25
		£	£
Grants	Children's Bereavement Service	244,787	318,789

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

	31.3.26	31.3.25
	£	£
Groundworks	-	3,874
Pembrokeshire County Council	82,416	63,000
National Lottery Grant	-	18,397
Postcode Community Trust	25,000	-
Peggy and Molly Thomas Charitable Trust	-	2,000
Welsh Government	58,322	69,455
Carmarthenshire County Council	80	-
MYF Community Grant	-	25,000
Centrica Management	1,500	4,000
St James' Place (Charitable Trust)	-	10,000
Cronfa Town Council	-	232
Lampeter Town Council	-	100
Torfaen Voluntary Alliance	-	7,743
Gwent Association of Voluntary Organisations	-	19,845
PCC - Special Purpose Fund - Sustainable Communities	-	57,934
RWE Power	-	37,209
Global Make Some Noise	35,000	-
Forte CF Grant Trusthouse	40,000	-
WCVA Grant	2,469	-
	244,787	318,789

continued...

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Children's Bereavement Service	389,441	122,588	512,029

6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Children's Bereavement Service	119,828	2,760	122,588

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.26	31.3.25
	£	£
Independent examiners fee	2,760	2,540
Depreciation - owned assets	2,805	2,511
Surplus on disposal of fixed assets	(212)	-

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2026 nor for the year ended 31st March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2026 nor for the year ended 31st March 2025.

9. STAFF COSTS

	31.3.26	31.3.25
	£	£
Wages and salaries	330,671	321,904
Social security costs	30,617	23,126
Other pension costs	16,010	6,357
	377,298	351,387

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

	31.3.26	31.3.25
Admin	3	3
Clinical	12	11
	15	14

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

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 31.3.25

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	127,582	-	127,582
Charitable activities			
Children's Bereavement Service	45,519	273,270	318,789
Other trading activities	7,713	-	7,713
Total	180,814	273,270	454,084
EXPENDITURE ON			
Raising funds	16,744	2	16,746
Charitable activities			
Children's Bereavement Service	179,800	298,930	478,730
Total	196,544	298,932	495,476
NET INCOME/(EXPENDITURE)	(15,730)	(25,662)	(41,392)
RECONCILIATION OF FUNDS			
Total funds brought forward	199,470	71,822	271,292
TOTAL FUNDS CARRIED FORWARD	183,740	46,160	229,900

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1st April 2025	2,062	17,033	19,095
Additions	1,714	2,802	4,516
Disposals	-	(100)	(100)
At 31st March 2026	3,776	19,735	23,511
DEPRECIATION			
At 1st April 2025	1,174	3,695	4,869
Charge for year	390	2,415	2,805
Eliminated on disposal	-	(62)	(62)
At 31st March 2026	1,564	6,048	7,612
NET BOOK VALUE			
At 31st March 2026	2,212	13,687	15,899
At 31st March 2025	888	13,338	14,226

continued...

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26 £	31.3.25 £
Creditors	298	315
Social security and other taxes	7,190	6,032
Other creditors	1,101	2
Accruals and deferred income	3,183	3,303
	11,772	9,652

13. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	183,740	(8,519)	175,221
Restricted funds			
Restricted Fund	46,160	(31,160)	15,000
TOTAL FUNDS	229,900	(39,679)	190,221

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	302,840	(311,359)	(8,519)
Restricted funds			
Restricted Fund	178,207	(209,367)	(31,160)
TOTAL FUNDS	481,047	(520,726)	(39,679)

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	199,470	(15,730)	183,740
Restricted funds			
Restricted Fund	71,822	(25,662)	46,160
TOTAL FUNDS	271,292	(41,392)	229,900

continued...

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	180,814	(196,544)	(15,730)
Restricted funds			
Restricted Fund	273,270	(298,932)	(25,662)
TOTAL FUNDS	454,084	(495,476)	(41,392)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	199,470	(24,249)	175,221
Restricted funds			
Restricted Fund	71,822	(56,822)	15,000
TOTAL FUNDS	271,292	(81,071)	190,221

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	483,654	(507,903)	(24,249)
Restricted funds			
Restricted Fund	451,477	(508,299)	(56,822)
TOTAL FUNDS	935,131	(1,016,202)	(81,071)

Restricted funds carried forward at 31st March 2026 are the balance of funds received from the Hywel Davies Legacy Fund. These funds are for the costs of running the premises.

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14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2026.

Sandy Bear Children's Bereavement Charity

Detailed Statement of Financial Activities for the Year Ended 31st March 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	153,025	126,254
Gift aid	5,811	1,328
	158,836	127,582
Other trading activities		
Fundraising events	77,212	7,713
Charitable activities		
Grants	244,787	318,789
Other income		
Gain on sale of tangible fixed assets	212	-
Total incoming resources	481,047	454,084
EXPENDITURE		
Other trading activities		
Fundraising activities	8,697	16,746
Charitable activities		
Wages	273,884	275,662
Social security	25,872	18,854
Pensions	12,671	5,212
Staff expenses and training	17,177	14,219
Insurance	192	233
Light and heat	2,661	4,738
Telephone	121	504
Postage and stationery	103	409
Advertising	13,009	7,174
Subscriptions and affiliations	374	288
Sessional and activity costs	18,157	29,969
Rent	17,383	16,380
Water rates	303	240
Volunteer expenses	4,728	7,509
Depreciation	2,806	2,510
	389,441	383,901
Support costs		
Management		
Wages	56,787	46,242
Social security	4,745	4,272
Pensions	3,339	1,145
Carried forward	64,871	51,659

Sandy Bear Children's Bereavement Charity

Detailed Statement of Financial Activities for the Year Ended 31st March 2026

	31.3.26 £	31.3.25 £
Management		
Brought forward	64,871	51,659
Office costs	26,349	32,468
Repairs and renewals	372	775
Payroll fees	1,544	1,459
Professional fees	26,692	5,928
	119,828	92,289
Governance costs		
Independent examiners fee	2,760	2,540
Total resources expended	520,726	495,476
Net expenditure	(39,679)	(41,392)