

Charity Registration No. 1175837

Company Registration No. 10324546 (England and Wales)

GRIEF ENCOUNTER
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JULY 2019

GRIEF ENCOUNTER

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	H Gittelmon (Chair)	
	Dr B S Gilbert (Life President)	
	Mr B Myers	
	Mr Anthony Beare	(Appointed 1 February 2019)
	Mr B Lane	(Appointed 18 September 2018)
	G Sacks	
Charity number	1175837	
Company number	10324546	
Registered office	The Lodge Stephens House 17 East End Road London N3 3QE	
Auditor	Glazers 843 Finchley Road London NW11 8NA	

GRIEF ENCOUNTER

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GRIEF ENCOUNTER

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE PERIOD ENDED 31 JULY 2019

The trustees present their report and financial statements for the period ended 31 July 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are as follows:

1. **Advice, Advocacy & Support** - to deliver high quality, integrated services to bereaved children, young people and their families.
2. **Influence** - to contribute its knowledge and expertise to assist in the development of local, national and international strategies and promote the value of bereavement support.
3. **Healthy Organisation** - to operate a well managed, well governed and financially sustainable organisation that is able to retain and promote the value of bereavement support.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Review of activities

We are accessible and free service, open to bereaved children and young people, alongside their families, in the UK. Our value statement remains a priority and we stress the importance of personal relationships and an ongoing plan for our families, often staying in touch for many years, following their progress, and providing long term support.

We run an organisation which is innovative, essential, cost-effective and impactful. This financial year, service delivery surpassed any other equivalent offering, both in terms of our unique programmes, and in the cost of providing them to our clients. Grief Encounter launched a new national helpline (Grieffalk) along with an online service offering, while also increasing our national reach with the introduction of Grief Encounter South West. There was a significant increase in clinical activities elsewhere in 2018/19, which was covered by the successful 2018/19 Gala Dinner income and other new fundraising initiatives. The Gala dinner has become a firm fixture in the calendar and will take place every other year.

Since our workshops began in January 2006, Grief Encounter (formally Grief Encounter Project an unincorporate charity) has seen around 7000 children, young people and their careers, representing over 2000 families. This does not include over 100,000 unique users we receive online via our website, those that have benefited from our training, outreach work, 15,000 telephone callers, those that receive email support; nor the numerous workbook and Grief Relief Kit users on our database. Our unique and specialist resources continue to develop, including a free national helpline launched in 2019.

Grief Encounter's media presence continues to grow, with our organisation and expert care team being the first port of call for media stories related to child bereavement; this is in the form of interview or profile requests for TV, radio, newspapers and magazines. Case studies are also regularly featured in consumer press, alongside profile pieces on our celebrity ambassadors.

GRIEF ENCOUNTER

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2019

Financial review

The charity has a planned cycle of fundraising events, and expects funds raised from the Gala Dinner (held every two years) to cover a potential shortfall during the following years. The Gala Dinner provided much needed funding to continue providing services and expansion.

For the period ended 31 July 2019, the charity received total income of £3,010,838 including £811,953 received from Grief Encounter Project (GEP). The old charity (GEP) was rolled into Grief Encounter (the existing incorporated charity) and GEP was closed down on 1st August 2018, see Note 3 for details. The 2018/19 income also includes a very successful Gala Dinner - this event will take place every other year and covers any deficits in the non-dinner years. The total expenditure incurred amounted to £1,532,685 resulting a total net income for the period of £1,478,153. The net income of the charity, excluding the amount received from Grief Encounter Project (GEP), amounted to £666,200.

Reserves policy

The charity has a commitment to provide services for bereaved families for an average of two years, based upon the history of families staying with the programme for an average of one year. In order to ensure that sufficient funds are available to carry out this objective and other charitable activities, Grief Encounter estimates the need for one years' worth of clinical expenditure in reserve, to execute existing and complete relevant programmes. The necessary level of reserves for the 2019/20 financial year and beyond is therefore set at £700,000.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a company limited by guarantee, as defined by the Companies Act 2006. During the year there was a full Grief Encounter Governance Review in accordance with Charity Commission guidelines to improve transparency and accountability.

The main focus was on overall Governance, including: finances, the appointment of Trustees, data protection policy, procedures, policies and regular governance updates.

The trustees, who are also the directors for the purpose of company law, and who served during the period and up to the date of signature of the financial statements were:

H Gittelmon (Chair)

Dr B S Gilbert (Life President)

P Walters (Resigned 16 November 2019)

Mr B Myers

Mr Anthony Beare (Appointed 1 February 2019)

Mr B Lane (Appointed 18 September 2018)

G Sacks

Judith Englander (Appointed 1 March 2019 and resigned 13 November 2019)

Method of recruitment and appointment of trustees

The management of the charity is the responsibility of the Trustees who are appointed by resolution of the existing trustee body. Expanding Trustee experience was high on the agenda, with a review of Trustee roles and responsibilities and recruitment plan.

GRIEF ENCOUNTER

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2019

Plan for future

We continue to develop innovative resources, techniques and a fresh child focused approach to supporting young people and their families through the trauma of bereavement. The charity aims to expand services beyond its current locations (of London and surrounds, Essex and Bristol) thereby helping as many bereaved children and families as possible, we know the demand for our services is everywhere! There are plans for additional satellite services and to grow significantly the national helpline, thereby reaching areas of the country we are unable to visit in person.

We still maintain our strong position in the bereavement field alongside much larger, more established charities. Our running costs are approximately half of the equivalent of larger services, yet we provide more high quality to direct and ongoing contact than any other service.

Statement of trustees' responsibilities

The trustees, who are also the directors of Grief Encounter for the purpose of company law, are responsible for preparing the Trustees' Report 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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; and
- 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 adequate 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 Companies Act 2006. 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.

Auditor

Glaziers were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.

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H Gittelmon (Chair)

Trustee

Dated:

GRIEF ENCOUNTER

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF GRIEF ENCOUNTER

Opinion

We have audited the financial statements of Grief Encounter (the 'charity') for the period ended 31 July 2019 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 state of the charitable company's affairs as at 31 July 2019 and of its incoming resources and application of resources, for the period 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.

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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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 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.

GRIEF ENCOUNTER

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF GRIEF ENCOUNTER

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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 but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

GRIEF ENCOUNTER

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF GRIEF ENCOUNTER

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Philippe Herszaft ACA (Senior Statutory Auditor)
for and on behalf of Glazers

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Chartered Accountants
Statutory Auditor

843 Finchley Road
London
NW11 8NA

Glazers is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006

GRIEF ENCOUNTER

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 JULY 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
<u>Income from:</u>				
Donations and legacies	3	805,157	340,671	1,145,828
Charitable activities	4	10,939	-	10,939
Other trading activities	5	1,849,733	-	1,849,733
Investments	6	4,338	-	4,338
Total income		2,670,167	340,671	3,010,838
<u>Expenditure on:</u>				
Raising funds	7	569,505	-	569,505
Charitable activities	8	804,859	158,321	963,180
Total resources expended		1,374,364	158,321	1,532,685
Net income for the period/ Net movement in funds		1,295,803	182,350	1,478,153
Fund balances at 1 September 2018		-	-	-
Fund balances at 31 July 2019		1,295,803	182,350	1,478,153

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

GRIEF ENCOUNTER

BALANCE SHEET

AS AT 31 JULY 2019

	Notes	2019 £	£
Fixed assets			
Tangible assets	13		1,864
Current assets			
Stocks	15	7,400	
Debtors	16	90,905	
Cash at bank and in hand		1,473,512	
		<u>1,571,817</u>	
Creditors: amounts falling due within one year	17	(95,528)	
		<u></u>	
Net current assets			1,476,289
Total assets less current liabilities			<u>1,478,153</u>
Income funds			
Restricted funds	20		182,350
Unrestricted funds			1,295,803
			<u>1,478,153</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 31 July 2019, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the period in question in accordance with section 476.

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

The financial statements were approved by the Trustees on

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H Gittelmon (Chair)
Trustee

Company Registration No. 10324546

GRIEF ENCOUNTER

STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED 31 JULY 2019

	Notes	2019 £	£
Cash flows from operating activities			
Cash generated from/(absorbed by) operations	24	1,471,653	
Investing activities			
Purchase of tangible fixed assets		(2,479)	
Interest received		4,338	
		<hr/>	
Net cash generated from/(used in) investing activities			1,859
Net cash used in financing activities			-
			<hr/>
Net increase in cash and cash equivalents			1,473,512
Cash and cash equivalents at beginning of period			-
			<hr/>
Cash and cash equivalents at end of period			1,473,512
			<hr/> <hr/>

GRIEF ENCOUNTER

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 JULY 2019

1 Accounting policies

Charity information

Grief Encounter is a private company limited by guarantee incorporated in England and Wales. The registered office is The Lodge, Stephens House, 17 East End Road, London, N3 3QE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

GRIEF ENCOUNTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2019

1 Accounting policies

(Continued)

1.5 Resources expended

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

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

GRIEF ENCOUNTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2019

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

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

Basic financial liabilities

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

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

GRIEF ENCOUNTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2019

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total
	2019 £	2019 £	2019 £
Donations and gifts	805,157	266,043	1,071,200
Grants	-	74,628	74,628
	<u>805,157</u>	<u>340,671</u>	<u>1,145,828</u>
Donations and gifts			
Corporate giving	13,947	-	13,947
Other Donations and gift aid	240,667	4,633	245,300
Fund transferred from Grief Encounter Project	550,543	261,410	811,953
	<u>805,157</u>	<u>266,043</u>	<u>1,071,200</u>

On 1st August 2018 the Grief Encounter Project, an un-incorporated charity transferred all its assets and liabilities to Grief Encounter, the fair value of the assets transferred exceeded the fair value of the liabilities the gain is recognised as donation income in Grief Encounter.

4 Charitable activities

	Other charitable activities 2019 £
Books and relief kit sale	3,654
Training	7,285
	<u>10,939</u>

GRIEF ENCOUNTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2019

5 Other trading activities

	Unrestricted funds
	2019 £
Gala dinner	1,635,462
Ladies lunch	15,415
Charity runs and other sporting challenges	116,927
Golf day	36,565
Shopping day	20,095
Other fundraising activities	25,269
Other trading activities	1,849,733

6 Investments

	Unrestricted funds
	2019 £
Bank interest	4,338

7 Raising funds

	Unrestricted funds
	2019 £
<u>Fundraising and publicity</u>	
Gala dinner costs	257,774
Ladies lunch costs	3,219
Challenges and runs	20,040
Golf day costs	15,495
Advertising	6,319
Other fundraising costs	17,340
Staff costs	249,318
Fundraising and publicity	569,505
	569,505

GRIEF ENCOUNTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 JULY 2019

8

Charitable activities

	Counselling & support	Griefftalk & e- counselling	Training	Other clinical activities	Clinical services & support	Total 2019
	£	£	£	£	£	£
Supervision and counselling	293,341	-	-	-	-	293,341
Helpline & e-Counselling	-	42,698	-	-	-	42,698
Various training costs	-	-	19,624	-	-	19,624
Various clinical costs	-	-	-	66,176	11,833	78,009
Clinical services and support	-	-	-	-	330,544	330,544
Grief relief kit costs	-	-	-	-	24,613	24,613
	293,341	42,698	19,624	66,176	366,990	788,829
Share of support costs (see note 10)	54,180	7,797	3,583	12,084	67,012	144,656
Share of governance costs (see note 10)	11,043	1,607	739	2,491	13,815	29,695
	358,564	52,102	23,946	80,751	447,817	963,180
Analysis by fund						
Unrestricted funds	317,144	9,404	23,946	31,161	423,204	804,859
Restricted funds	41,420	42,698	-	49,590	24,613	158,321
	358,564	52,102	23,946	80,751	447,817	963,180

GRIEF ENCOUNTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2019

9 Description of charitable activities

Counselling & support

Includes supervision, counselling and grenfell counselling costs

Griefftalk & e-counselling

Includes helpline costs and e-counselling costs

Training

Includes good grief training, in-house training and bespoke training costs

Other clinical activities

Includes costs of workshops, residential weekend, fun day, good grief group, clinical materials, clinical counselling rooms and special clinical events

Clinical services & support

Includes clinical staff costs, clinical support costs grief relief kit costs, DBS and recruiting checks and research and evaluation costs

10 Support costs

	Support costs £	Governance costs £	2019 £	Basis of allocation
Depreciation	615	-	615	
Premises expenses	64,868	-	64,868	activity costs %
Advertising and resource information	3,296	-	3,296	
Telephone and internet	3,627	-	3,627	
Computer and website maintenance	29,105	-	29,105	
Sundry expenses	7,313	-	7,313	
Legal and professional fees	17,729	-	17,729	
Printing postage and stationery	13,150	-	13,150	
Bank charges	4,953	-	4,953	
Accountancy and audit fees	-	29,695	29,695	Governance
	<u>144,656</u>	<u>29,695</u>	<u>174,351</u>	
Analysed between				
Charitable activities	<u>144,656</u>	<u>29,695</u>	<u>174,351</u>	

Governance costs includes payments to the auditors of £4,200 for audit fees.

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

GRIEF ENCOUNTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2019

12 Employees

Number of employees

The average monthly number of employees during the period was:

	2019 Number
Fund raising	6
Clinical	11
Cleaning	1
	<u>18</u>

Employment costs

	2019 £
Wages and salaries	450,265
Social security costs	41,493
Other pension costs	10,097
	<u>501,855</u>

The number of employees whose annual remuneration was £60,000 or more were:

	2019 Number
Admin	1

13 Tangible fixed assets

	Computers £
Cost	
Additions	2,479
At 31 July 2019	<u>2,479</u>
Depreciation and impairment	
Depreciation charged in the period	615
At 31 July 2019	<u>615</u>
Carrying amount	
At 31 July 2019	<u>1,864</u>

GRIEF ENCOUNTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2019

14	Financial instruments		2019
			£
	Carrying amount of financial assets		
	Debt instruments measured at amortised cost		69,026
			<u> </u>
	Carrying amount of financial liabilities		
	Measured at amortised cost		18,636
			<u> </u>
15	Stocks		2019
			£
	Finished goods and goods for resale		7,400
			<u> </u>
16	Debtors		2019
			£
	Amounts falling due within one year:		
	Trade debtors		67,050
	Other debtors		1,976
	Prepayments and accrued income		21,879
			<u> </u>
			90,905
			<u> </u>
17	Creditors: amounts falling due within one year		2019
			£
		Notes	
	Other taxation and social security		11,892
	Deferred income	18	65,000
	Trade creditors		18,636
			<u> </u>
			95,528
			<u> </u>
18	Deferred income		2019
			£
	Other deferred income		65,000
			<u> </u>

Deferred income related to amounts received in advance for activities and events to be held next year.

GRIEF ENCOUNTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2019

19 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Balance at 31 July 2019 £
	Incoming resources £	Resources expended £	
Counselling and support - Grenfell Tower	95,004	(41,420)	53,584
Griefftalk & e-counselling	80,257	(42,698)	37,559
Other clinical activities - Workshops, Good grief group, Residential camps & Fun day	71,355	(49,590)	21,765
Clinical services and support - Grief relief kit, 1 to 1 counselling & Clinical services	94,055	(24,613)	69,442
	<u>340,671</u>	<u>(158,321)</u>	<u>182,350</u>

21 Analysis of net assets between funds

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 July 2019 are represented by:			
Tangible assets	1,864	-	1,864
Current assets/(liabilities)	1,293,939	182,350	1,476,289
	<u>1,295,803</u>	<u>182,350</u>	<u>1,478,153</u>

22 Related party transactions

There were no disclosable related party transactions during the period.

23 Subsidiaries

Details of the charity's subsidiaries at 31 July 2019 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
The Rainbow Centre for Children	England and wales	Charity company	Limited by Guarantee	100.00	

GRIEF ENCOUNTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2019

23 Subsidiaries

(Continued)

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss) £	Capital and Reserves £
The Rainbow Centre for Children	14,624	444,511

The Rainbow Centre for Children, a charitable company limited by guarantee, Grief Encounter is a sole member of the company.

24 Cash generated from operations

2019
£

Surplus for the period	1,478,153
Adjustments for:	
Investment income recognised in statement of financial activities	(4,338)
Depreciation and impairment of tangible fixed assets	615
Movements in working capital:	
(Increase) in stocks	(7,400)
(Increase) in debtors	(90,905)
Increase in creditors	30,528
Increase in deferred income	65,000
Cash generated from/(absorbed by) operations	1,471,653