

**Company Registration No. 02926446 (England and Wales)**

**Registered Charity No. 1040419**

**Registered Charity (Scotland) SC042910**

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

**Annual report and financial statements**  
**For the year ended 31 August 2023**

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

**Legal and administrative information**

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| <b>Royal Patron</b>              | HRH The Prince of Wales  |
| <b>Founder Patron</b>            | The Hon. J Samuel MBE MSc Snr Acc.MBACP  |
| <b>Trustees</b>                  | Alexander Fitzgibbons (Chair)<br>Lorna Ireland<br>Therese Mayhew (Appointed 6 February 2023)<br>Deborah A Eaton KC<br>Nicola Gilham BA FCA (Vice Chair)<br>John Heathcoat-Amory (Resigned 6 December 2022)<br>Tim Manasseh<br>Kristen S Weldon |
| <b>Company Secretary</b>         | James Kieran Cronin BComm, FCCA, MCT   |
| <b>Chief Executive</b>           | Ann Chalmers MBE LLB ACA   |
| <b>Registered Office</b>         | Unit B, Knaves Beech Way<br>Loudwater<br>High Wycombe<br>Buckinghamshire<br>HP10 9QY   |
| <b>Bankers</b>                   | Lloyds Private Banking Limited<br>Mayfair Branch<br>21 -23 Hill Street<br>London<br>W1J 5JW  |
| <b>Auditor</b>                   | Saffery LLP<br>St John's Court<br>Easton Street<br>High Wycombe<br>Buckinghamshire<br>HP11 1JX   |
| <b>Registered company number</b> | 02926446   |
| <b>Registered charity number</b> | England and Wales 1040419<br>Scotland SC042910   |

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## **Chair's statement**

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Last year our income reached £4.2m with the benefit of a very generous legacy gift of £0.9m, meaning that core income was £3.3m. This year our income reached £3.8m with a £0.2m residual receipt from the legacy and core income growing to £3.6m. In the current market, the charity sector is going through another very tough period. High inflation and high interest rates are impacting residual income and limiting our supporters' capacity for charitable giving; and the grant sector, which is our largest single income stream, is currently struggling to keep pace with a volume of applications from so many charities trying to raise funds just to survive, let alone thrive. Within this context, I think it is a remarkable achievement of our fundraising team to have delivered growth in this period. When the current cost of living crisis starts to ease we hope we can further benefit from a better outlook for the British economy.

We have reported a small deficit this year of £57k. We had forecast this to be greater, having taken the decision to grow our bereavement services. Within the overall team we have increased our team by 10% to 88 and still have a few more roles to fill. This will ensure that our bereavement services have additional capacity to support our families and that our fundraising team has the investment it needs to further grow and diversify our income streams.

This year we continue to see ever-increasing demand for our services; the number of people supported by our practitioners has risen by 16%, and our numbers of professionals trained by Child Bereavement UK has broken through the 10,000 barrier, an increase of 76%. Our supportive content has been shared widely on social media where the Charity's following saw growth of 11% to exceed 67,000, and our social media posts have reached more than eight million people. The commitment of our teams is inspiring, yet we have so much more to do.

This new financial year marks our 30th birthday and I am so proud of how far we have come in that time. A huge driver of our growth over the past twenty years has been the leadership of Ann Chalmers who recently marked the end of her second decade as CEO of our charity. It was fitting that she was awarded an MBE, attending an investiture at Windsor Castle with our patron HRH The Prince of Wales. Ann and the fantastic team at Child Bereavement UK will ensure that we will do everything we can to try to establish new records for income generation next year to enable us to continue to invest in supporting more families and those professionals who care for them.

In closing I must thank those thousands of supporters who do so much to help us, and also our wonderful volunteers. We put every penny raised to the best possible use and I hope this new year marks the start of another extraordinary 30 years for Child Bereavement UK, helping families rebuild their lives. Thank you.



Alexander Fitzgibbons  
**Chair**

**Report of the Trustees for the year ended 31 August 2023**

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*The Trustees, who are also the directors of Child Bereavement UK, (the charitable company/the Charity) for the purposes of company law, have pleasure in presenting their report, which incorporates the report of the directors for the purposes of company law, and the accounts for the year ended 31 August 2023.*

**Structure, governance and management**

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

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

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

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

The Charity is a member of the Fundraising Regulator and ensures that all fundraising activity is compliant with the *Code of Fundraising Practice*. During the year under review the Charity received no complaints in relation to its fundraising practices (2022: no complaints).

**Risk policy**

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

**Public benefit**

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

**Report of the Trustees for the year ended 31 August 2023 (continued)**

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**Diversity**

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

To this end the Charity will ensure that:

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

In the year under review, the Charity's Equity, Diversity and Inclusion group, with voluntary participation from across its staff team and support at both Senior Management Team and Board level, has launched its 'Let's talk about...' initiative with the aim of raising awareness and increasing inclusion across the organisation. The Charity is also working towards LGBT Youth Scotland's Charter Mark.

**Vision and Mission**

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

**Strategic objectives**

The Charity's strategy aims to ensure that adults and children across the UK experiencing the devastation of child bereavement are supported to rebuild their lives. Key to this in the ongoing challenging financial climate is maintaining its organisational resilience and sustainability, so that the Charity can continue to provide high quality support to both grieving families and the professionals who care for them, and establish the environment within which it can continue to further develop and grow its services in response to emerging needs.

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

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

**Report of the Trustees for the year ended 31 August 2023 (continued)**

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**Achievement and performance**

Child Bereavement UK is indebted to its staff and volunteers who have enabled the provision of high-quality services in the year under review:

**1. Supporting Families**

The year under review has seen a sustained increase in demand for the Charity's services.

The Charity continued to offer free ongoing bereavement support to individuals, couples, children, young people and families via telephone, video and Instant Messenger, as well as maintaining the provision of face to-face support from a number of locations. The Charity has seen a consistent demand for a blended service delivery model with beneficiaries accessing support remotely and face-to-face in equal proportions. Mindful of those who may be affected by the increased cost of living, the Charity put in place a Bursary Fund to assist families with travel and other essential costs to enable them to attend support sessions.

The Charity's practitioners supported more children, young people and adults than ever before, with over 3,200 individuals receiving ongoing support, up 16% on the previous year. Liaising with external agencies to ensure the holistic support of families referred to the Charity, its bereavement support practitioners had 1,052 interactions with a wide range of organisations including Schools, Hospices, Social Services, GP services, Child and Adolescent Mental Health Services, Adult Mental Health Services, Coroners Services, Housing Authorities and Early Help Services. The Charity's group support programmes continued with over 500 attendances across the year, reducing isolation and providing children, young people, parents and families with the opportunity to build new networks. This was in addition to the support offered via the Charity's Helpline, Live Chat and email support services. The Helpline responded to 8,631 contacts from both family members and professionals, with pre-bereavement calls seeking support when someone in the family was not expected to live increasing by 17%.

During the year, through partnership working with Noah's Ark Children's Hospice, the Charity increased its capacity to provide support for bereaved families in London, and its North Outreach Project expanded its support into Sheffield. The Charity's work in Scotland continued to provide support for families from across the country from its central base in Glasgow, and supported both families and professionals through the Charity's hospital-based bereavement service, commissioned by NHS Greater Glasgow and Clyde and generously funded by the Glasgow Children's Hospital Charity. Partnership work with Victim Support Scotland saw the delivery of a Family Weekend for those bereaved through homicide.

Establishing collaborative partnerships and bringing the voice of bereaved families to initiatives of national significance and research have continued to be key aspects of the Charity's work. This has included involvement in initiatives in relation to the Child Death Review Process, with representation as a charity partner on a number of groups supporting the work of the National Child Mortality Database; supporting the research work of the Child Death Review Study which is seeking to improve the involvement of parents in the review of their child's death; supporting the Safer London research project which is working to shape a model of support for individuals and families bereaved through youth violence; and working with NHS Wales as part of a group supporting the development and implementation of a national bereavement pathway and consistent offer for bereaved children and young people in Wales. The Charity has also continued to support the work of the Ockenden Maternity Review.

The Charity continued its representation on the Advisory Panel of the Childhood Bereavement Network and maintained active membership of sector groups including the National Bereavement Alliance, Pregnancy &

**Report of the Trustees for the year ended 31 August 2023 (continued)**

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Baby Charities Network, Support after Suicide Partnership and a number of relevant All Party Parliamentary Groups.

## **2. Educating and Supporting Professionals**

The Charity's education and support of professionals across the statutory, voluntary and corporate sectors through a blended delivery model combining face-to-face and online courses, continued to be much in demand, with training provided for 10,469 professionals in the year under review, an increase of 76% on the previous year.

The Charity continued to offer bereavement training on a wide range of topics across its programme of scheduled workshops, webinars and '*Lunch and Learn*' sessions, as well as delivering bespoke sessions specifically devised to meet the needs of a diverse range of organisations including Young Lives v Cancer, Action against Medical Accidents, NHS London, and City and County Councils. New courses included *Supporting men & boys*; *Preparing and supporting children when someone is dying*; and *Giving support to bereaved children and young people in care*. Study days brought together larger groups to learn about topics including *Men in Grief* and *Substance use & bereavement: its impact on children and young people* (in collaboration with We Are With You and Scottish Families Affected by Alcohol & Drugs). All training was highly evaluated, with 98% of attendees saying they would recommend it to colleagues. The Charity's training offer also included bereavement awareness sessions for pupils in schools, and online awareness sessions for parents and carers of bereaved children and young people were made possible by generous funding which also enabled smaller organisations struggling with the ongoing economic challenges to access training.

Through its development work, the Charity has maintained its provision of support and accessible training to organisations in Scotland, Manchester, the Wirral, Bradford and Sheffield. Further work in Scotland included training for Rossie Young People's Trust which includes a secure care facility for 12-18 year-olds; delivering a workshop on support for young people in schools at the Scottish Palliative Care Partnership's Winter Get Together; and supporting Compassionate Inverclyde with training focused on bereavement in the workplace.

The Charity's support for staff in the education sector remained a key service priority and included education sector specific '*Lunch and Learn*' webinars and delivering workshops at the high-profile Festival of Education at Wellington College. This is in addition to the tens of thousands of page views of its award-winning online learning programmes developed in partnership with London Grid for Learning, an open access platform for school staff. The Charity continued its partnership with St Mary's University Institute of Education, providing four bereavement-related courses as part of the University's teacher training programme. A collaborative research project submitted to the British Educational Research Association recognised the importance of expert facilitators and concluded that 'a bespoke bereavement awareness training package for trainee teachers is essential and should be considered compulsory as part of initial teacher education provision'. The Charity has also supported an important ongoing campaign seeking the inclusion of mandatory grief education within the national curriculum.

The Charity's service based in Glasgow's Royal Hospital for Children saw a significant increase in demand for staff support with professional meetings, ward debriefs and critical incident support sessions attended by 1,217 individuals.



**Report of the Trustees for the year ended 31 August 2023 (continued)**

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**3. Communication**

The Charity continued its focus on ensuring that bereaved families and professionals could access the support and information they needed, both via its direct services and through its digital platforms. The most frequently visited website pages related to supporting children and young people; the Charity's bereavement support services; and its training for professionals. Supportive content was shared widely on social media and the Charity's following saw growth of 11% to exceed 67,000, with its social media posts reaching more than eight million people.

Key events creating engagement have included the ITV documentary *Jason & Clara: In memory of Maudie* featuring the Charity's Patrons Jason Watkins and Clara Francis; and a young person supported by the Charity and a staff member featuring on BBC1's *Children in Need TV Rickshaw Challenge*.

The Charity further developed and promoted its suite of accessible resources for families and professionals, including the creation of new animated films for children to explain what happens at a burial and a cremation, and to help them remember someone important to them who has died. The Charity's animation *Puddle Jumping* was awarded Silver in the £500k-£5m charity income category at the Charity Film Awards 2023.

Other notable resources produced by the Charity in response to identified need included guidance relating to sibling death; bereavement at university or college; twins; and pregnancy after baby loss. In addition, the Charity added to its hub of translated resources including launching resources in Ukrainian, Arabic, Tigrinya, and Farsi, for bereaved families and for professionals supporting those affected by conflict, including refugees, asylum seekers and displaced people. Resources were also translated into Welsh, Spanish, Swedish and Danish for those whose first language is not English.

The Charity continued to champion the voices of bereaved children, young people and parents/carers, supporting a number of awareness campaigns including Dying Matters Week; Childhood Cancer Awareness Month; World Suicide Prevention Day; Children's Mental Health Awareness Week; World Mental Health Day; Baby Loss Awareness Week; Group Strep B Awareness Month; Children's Grief Awareness Week; and campaigns around bereavement benefits for cohabiting widowed parents. The Charity was also pleased to collaborate on a campaign calling on the government to record the number of bereaved children to enable services to identify the true scale of child bereavement, which included bereaved young people supported by the Charity presenting a petition to Downing Street.

**4. Sustainability**

Child Bereavement UK is committed to developing sustainable annual income growth to ensure that existing services can be maintained and grown in future years as increased demand for those services continues.

The current economic climate means charitable giving is not an option for many people due to the rise in the cost of living and a sluggish economic outlook. The Charity faces the same challenges that the entire sector is facing and, given that, it is pleased that income for the year is £3.9m, only £0.3m down on last year. This is an excellent result in a very difficult period and reflects on the skill and dedication of the Charity's fundraising team and the loyalty and generosity of its many donors. The Charity has managed to withstand these external pressures as it has, over many years, invested in its fundraising capacity and diversified its income streams. The Charity intends to continue this in the near term so that it can be ready to benefit from an improved economic climate when that does emerge.

**Report of the Trustees for the year ended 31 August 2023 (continued)**

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During the year, expenditure increased by £0.5m to £3.9m with most of the increase being in charitable activities. Though these are difficult economic times, they are more difficult for the families who need our help. Demand for all of the Charity's services continues to increase and, in working to meet this demand, the Charity intends to continue an incremental increase in expenditure in the near term.

To ensure that established services can be sustained, and that funding is focused on areas where demand is highest, the Charity must continue to grow sustainable income. One impact of the recent decline in charitable giving is the decline in recurring income, evidenced in a decline in the Charity's restricted grant income. The grant sector is currently overwhelmed with applications and struggling to keep pace, having not fully recovered from the pandemic period and restrained by high interest rates and low investment return. Despite this, the Charity knows that its policy of investing in diverse, and where possible recurring, income streams is the best policy, and it will continue to do so and expects that in the near term this trend will again turn positive.

The Charity remains confident in its ability to grow income in the longer term and to invest in service provision when it can to meet increasing demand.

Volunteers remain integral to the Charity's work and in the year under review the Charity's volunteers generously gave over 7,500 hours of support to its operations, assisting with raising awareness, bereavement support groups, fundraising, governance and administrative support.

## **Financial review**

### **Results**

During the year under review, the Charity generated total funds of £3.9m (2022: £4.2m). Within this, income from Restricted Grants and Donations amounted to £1.1m (2022: £1.5m). Expenditure from Restricted Reserves, expended in accordance with the respective grantors' terms and conditions, amounted to £1.7m (2022: £1.4m). Income on the General Fund is unchanged at £2.8m.

Unencumbered free reserves at the balance sheet date amounted to £2.5m (2022: £1.9m).

### **Reserves Policy**

The Trustees continue to place great importance on the long-term sustainability of the Charity. Costs continue to be well controlled, with the Charity maintaining its 'gateway' approach ensuring new initiatives only commence when short-term funding needs can be met from within existing reserves and there is reasonable security of continuation funding to follow. The Trustees continue to have regard to the importance of being able to retain the core of the Charity's highly skilled and experienced workforce.

The Charity has set aside a designated fund to protect against any major short-term financial threat or shortfall in income stream, which is still subject to some unpredictability. The fund was increased in the previous year to £1.5m as we continue to invest in service provision. The Designated Fund represents four months' projected annual costs.

### **Investment Policy**

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

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**Report of the Trustees for the year ended 31 August 2023 (continued)**

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To protect and grow capital ahead of inflation, a medium-term target of 3% compound annual growth has been set. Investments this year have been negatively impacted by economic uncertainty and rising interest rates. The long-term fund is managed by Ruffer and since inception has achieved a compound annual growth rate of 4.3% (2022: 4.6%). The short-term fund is managed by Rothschild Wealth Management and since inception has achieved a compound annual growth rate of 4.7%. (2022: 4.2%).

**Plans for the future**

As it enters its 30<sup>th</sup> year, the Charity is committed to continuing to deliver its services for both families and professionals to the highest standards via a hybrid model of online and face-to-face support and training to ensure equitable access and increased reach across the UK. With the ongoing challenges posed by the economic climate, organisational agility and optimising the Charity's infrastructure will be crucial to ensuring both efficiency and effectiveness across its operations.

To this end the Charity will:

- continue to evolve innovative and impactful ways of providing inclusive and timely support to children, young people, parents and families across the UK, and to reduce waiting times;
- extend the reach, influence and accessibility of its support for families through collaborative initiatives and strategic partnerships;
- work collaboratively to improve the experience of parents, carers and professionals involved in the Child Death Review Process;
- identify and seek to fill gaps in multi-disciplinary bereavement training provision to support professionals in their work with grieving families;
- continue to maximise the potential of digital media to ensure users can find and engage with the charity, and optimise website content so that families and professionals can readily access the support, information and guidance they need;
- grow its bank of resources and information for families and professionals in response to identified need;
- seek to engage more diverse audiences and enhance engagement with the charity through new fundraising initiatives and activities;
- continue to grow its volunteer base.

**Statement of the Trustees' responsibilities**

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

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

- select suitable accounting policies and then apply them consistently;
  - observe the methods and principles in the Charities SORP (FRS 102);
  - make judgements and estimates that are reasonable and prudent;
  - state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
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**Child Bereavement UK**  
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**Report of the Trustees for the year ended 31 August 2023 (continued)**

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- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware.
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

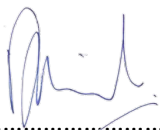
**Auditor**

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

**Small company provisions**

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

This report was approved by the Trustees on 21 December 2023 and signed on their behalf by:



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Alexander Fitzgibbons  
**Chair**

**Independent auditor's report to the members of Child Bereavement UK**  
**For the year ended 31 August 2023**

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**Opinion**

We have audited the financial statements of Child Bereavement UK for the year ended 31 August 2023 which comprise Statement of Financial Activities (incorporating the Income and Expenditure account), Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the charitable company's state of affairs as at 31 August 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Independent auditor's report to the members of Child Bereavement UK (continued)**  
**For the year ended 31 August 2023**

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**Other information**

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

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

We have nothing to report in this regard.

**Other matters prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

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

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

- proper and adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Independent auditor's report to the members of Child Bereavement UK (continued)**  
**For the year ended 31 August 2023**

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**Responsibilities of trustees**

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

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

**Auditor's responsibilities for the audit of the financial statements**

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

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

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

Identifying and assessing risks related to irregularities:

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

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

**Independent auditor's report to the members of Child Bereavement UK (continued)**  
**For the year ended 31 August 2023**

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**Audit response to risks identified:**

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

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

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

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

**Use of our report**

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



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

**Independent auditor's report to the members of Child Bereavement UK (continued)**  
**For the year ended 31 August 2023**

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*Ap Watkinson*

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Andrew Watkinson (Senior Statutory Auditor)  
For and on behalf of Saffery LLP

Saffery LLP  
Chartered Accountants

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

Statutory Auditors

Date: 22.12.2023

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

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

**Statement of financial activities (incorporating an income and expenditure account)**  
**For the year ended 31 August 2023**

|  | Notes | All<br>Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>funds<br>£ |
|--|-------|-----------------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>  |       |                                   |                          |                             |                             |
| Donations and legacies   | 3     | 2,023,206                         | 776,050                  | 2,799,256                   | 3,134,024                   |
| Charitable activities  | 4     | 266,192                           | 317,350                  | 583,542                     | 575,734                     |
| Other trading activities   | 5     | 414,239                           | 10,000                   | 424,239                     | 482,213                     |
| Investment income  | 6     | 72,887                            | -                        | 72,887                      | 27,684                      |
| <b>Total</b>   |       | <b>2,776,524</b>                  | <b>1,103,400</b>         | <b>3,879,924</b>            | <b>4,219,655</b>            |
| <b>Expenditure on:</b>   |       |                                   |                          |                             |                             |
| Raising funds  | 7     | 1,035,115                         | -                        | 1,035,115                   | 963,323                     |
| Charitable activities  | 8     | 1,251,060                         | 1,651,396                | 2,902,456                   | 2,453,721                   |
| <b>Total</b>   |       | <b>2,286,175</b>                  | <b>1,651,396</b>         | <b>3,937,571</b>            | <b>3,417,044</b>            |
| <b>Net (expenditure)/income before investment gains/(losses)</b> |       | <b>490,349</b>                    | <b>(547,996)</b>         | <b>(57,647)</b>             | <b>802,611</b>              |
| Net unrealised losses on investments                             |       | (36,057)                          | -                        | (36,057)                    | (207,317)                   |
| <b>Net (expenditure)/income</b>                                  |       | <b>454,292</b>                    | <b>(547,996)</b>         | <b>(93,704)</b>             | <b>595,294</b>              |
| <b>Reconciliation of funds</b>                                   |       |                                   |                          |                             |                             |
| Total funds brought forward                                      |       | 4,071,552                         | 1,040,213                | 5,111,765                   | 4,516,471                   |
| <b>Total funds carried forward</b>                               |       | <b>4,525,844</b>                  | <b>492,217</b>           | <b>5,018,061</b>            | <b>5,111,765</b>            |

The notes on pages 18 to 34 form part of these financial statements.

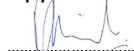
**Child Bereavement UK**  
**(A company limited by guarantee)**

**Balance sheet**  
**As at 31 August 2023**

|   |                 | <b>2023</b>      |                  | <b>2022</b>      |                  |
|---|-----------------|------------------|------------------|------------------|------------------|
|   | <b>Notes</b>    | <b>£</b>         | <b>£</b>         | <b>£</b>         | <b>£</b>         |
| <b>Fixed assets</b>                           |                 |                  |                  |                  |                  |
| Tangible fixed assets                         | <b>11</b>       |                  | 174,608          |                  | 213,586          |
| Long term investments                         | <b>12</b>       |                  | 1,884,670        |                  | 1,987,349        |
|   |                 |                  | <u>2,059,278</u> |                  | <u>2,200,935</u> |
| <b>Current assets</b>                         |                 |                  |                  |                  |                  |
| Stock   |                 | 1,315            |                  | 1,270            |                  |
| Debtors                                       | <b>13</b>       | 332,136          |                  | 322,267          |                  |
| Short term investments                        | <b>12</b>       | 2,188,899        |                  | 2,332,944        |                  |
| Cash at bank and in hand                      |                 | 570,502          |                  | 377,369          |                  |
|   |                 | <u>3,092,852</u> |                  | <u>3,033,850</u> |                  |
| <b>Liabilities</b>                            |                 |                  |                  |                  |                  |
| Amounts falling due within one year           |                 |                  |                  |                  |                  |
| Creditors                                     | <b>15</b>       | (134,069)        |                  | (138,020)        |                  |
|   |                 | <u></u>          |                  | <u></u>          |                  |
| <b>Net current assets</b>                     |                 |                  | 2,958,783        |                  | 2,895,830        |
| Debtors: amounts due in greater than one year | <b>14</b>       |                  | -                |                  | 15,000           |
|   |                 |                  | <u></u>          |                  | <u></u>          |
| <b>Net assets</b>                             |                 |                  | <u>5,018,061</u> |                  | <u>5,111,765</u> |
| <b>Represented by:</b>                        |                 |                  |                  |                  |                  |
| <b>Unrestricted funds</b>                     |                 |                  |                  |                  |                  |
| General funds                                 | <b>18/19</b>    |                  | 2,466,566        |                  | 1,870,617        |
| <b>Designated funds</b>                       | <b>18/19</b>    |                  | 2,059,278        |                  | 2,200,935        |
| <b>Restricted funds</b>                       | <b>18/19/20</b> |                  | 492,217          |                  | 1,040,213        |
|   |                 |                  | <u></u>          |                  | <u></u>          |
| <b>Funds</b>                                  |                 |                  | <u>5,018,061</u> |                  | <u>5,111,765</u> |

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

Approved by the Trustees and authorised for issue on 21 December 2023 signed on their behalf.

  
 .....  
 Alexander Fitzgibbons  
**Chair**

Company Number: 02926446

The notes on pages 18 to 34 form part of these financial statements.

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

**Statement of cash flows**  
**For the year ending 31 August 2023**

|   | Note      | 2023      | 2022        |
|---|-----------|-----------|-------------|
|   |           | £         | £           |
| <b>Cash used in operating activities</b>                            | <b>21</b> | (72,411)  | 755,892     |
| <b>Cash flow from investing activities</b>                          |           |           |             |
| Dividends, interest from investments                                |           | 72,887    | 27,684      |
| Purchase of property, plant and equipment                           |           | (18,010)  | (57,225)    |
| Proceeds from sale of investments                                   |           | 500,277   | -           |
| Purchase of investments   |           | (289,610) | (1,000,000) |
| <b>Net cash provided by / (used in) investing activities</b>        |           | 265,544   | (1,029,541) |
| <b>Cash flow from financing activities</b>                          |           |           |             |
| Repayment of borrowings   |           | -         | -           |
| Cash inflows from new borrowings                                    |           | -         | -           |
| <b>Net cash provided by/(used in) financing activities</b>          |           | -         | -           |
| <b>Change in cash and cash equivalents in the reporting period</b>  |           | 193,133   | (273,649)   |
| Cash and cash equivalents at the beginning of the reporting period  | <b>21</b> | 377,369   | 651,018     |
| <b>Cash and cash equivalents at the end of the reporting period</b> | <b>21</b> | 570,502   | 377,369     |

The notes on pages 18 to 34 form part of these financial statements.

**1. Accounting policies**

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

**1.1 Basis of preparation**

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

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

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

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

**1.2 Income**

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

Other types of income are recognised on the same basis:

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

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

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

**1.3 Expenditure**

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

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

**Notes to the financial statements (continued)**  
**For the year ended 31 August 2023**

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**1. Accounting policies (continued)...**

**1.4 Allocation of support costs**

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

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

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

**1.5 Tangible fixed assets**

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

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

**1.6 Fixed asset investments**

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

**1.7 Stock**

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

**1.8 Financial instruments**

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

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

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

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

**Notes to the financial statements (continued)**  
**For the year ended 31 August 2023**

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**1. Accounting policies (continued)...**

**1.9 Fund accounting**

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

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

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

**1.10 Leases**

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

**1.11 Pension costs**

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

**2. Net movement in funds**

|   | <b>2023</b> | <b>2022</b> |
|---|-------------|-------------|
|   | <b>£</b>    | <b>£</b>    |
| The net movement in funds is stated after charging: |             |             |
| Auditors' remuneration                              | 18,245      | 14,520      |
| Depreciation  | 56,988      | 53,412      |

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

**Notes to the financial statements (continued)**  
**For the year ended 31 August 2023**

**3. Donations and legacies**

|                             | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>2023<br/>£</b> | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|-----------------------------|-------------------------------------|-----------------------------------|-----------------------------|-------------------------------------|-----------------------------------|-----------------------------|
| Donations and gifts in kind | 1,539,670                           | 207,329                           | 1,746,999                   | 1,844,234                           | 183,851                           | 2,028,085                   |
| Grants                      | 483,536                             | 568,721                           | 1,052,257                   | 145,920                             | 960,019                           | 1,105,939                   |
|                             | <u>2,023,206</u>                    | <u>776,050</u>                    | <u>2,799,256</u>            | <u>1,990,154</u>                    | <u>1,143,870</u>                  | <u>3,134,024</u>            |

**4. Charitable activities**

|                         | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>2023<br/>£</b> | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|-------------------------|-------------------------------------|-----------------------------------|-----------------------------|-------------------------------------|-----------------------------------|-----------------------------|
| Support services income | 92,610                              | 317,350                           | 409,960                     | 78,772                              | 309,850                           | 388,622                     |
| Publication sales       | 17,316                              | -                                 | 17,316                      | 19,951                              | -                                 | 19,951                      |
| Training income         | 156,266                             | -                                 | 156,266                     | 167,161                             | -                                 | 167,161                     |
|                         | <u>266,192</u>                      | <u>317,350</u>                    | <u>583,542</u>              | <u>265,884</u>                      | <u>309,850</u>                    | <u>575,734</u>              |



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

**Notes to the financial statements (continued)**  
**For the year ended 31 August 2023**

**5. Other trading activities**

|                            | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>2023<br/>£</b> | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|----------------------------|-------------------------------------|-----------------------------------|-----------------------------|-------------------------------------|-----------------------------------|-----------------------------|
| Events, treks & challenges | 413,326                             | 10,000                            | 423,326                     | 468,167                             | 972                               | 469,139                     |
| Merchandise sales          | 212                                 | -                                 | 212                         | 266                                 | -                                 | 266                         |
| Other income               | 701                                 | -                                 | 701                         | 12,808                              | -                                 | 12,808                      |
|                            | <u>414,239</u>                      | <u>10,000</u>                     | <u>424,239</u>              | <u>481,241</u>                      | <u>972</u>                        | <u>482,213</u>              |

**6. Investment income**

|                   | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>2023<br/>£</b> | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|-------------------|-------------------------------------|-----------------------------------|-----------------------------|-------------------------------------|-----------------------------------|-----------------------------|
| Bank interest     | 557                                 | -                                 | 557                         | 160                                 | -                                 | 160                         |
| Investment income | 72,330                              | -                                 | 72,330                      | 27,524                              | -                                 | 27,524                      |
|                   | <u>72,887</u>                       | <u>-</u>                          | <u>72,887</u>               | <u>27,684</u>                       | <u>-</u>                          | <u>27,684</u>               |

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

**Notes to the financial statements (continued)**  
**For the year ended 31 August 2023**

**7. Raising funds**

|                           | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ |
|---------------------------|----------------------------|--------------------------|--------------------|----------------------------|--------------------------|--------------------|
| General fundraising costs | 77,619                     | -                        | 77,619             | 119,712                    | -                        | 119,712            |
| Cost of events            | 166,355                    | -                        | 166,355            | 129,581                    | -                        | 129,581            |
| Cost of merchandise       | 1,683                      | -                        | 1,683              | -                          | -                        | -                  |
| Salaries and staff costs  | 550,868                    | -                        | 550,868            | 483,393                    | -                        | 483,393            |
| Office and premises costs | 123,481                    | -                        | 123,481            | 106,529                    | -                        | 106,529            |
| Support costs (note 9)    | 115,109                    | -                        | 115,109            | 124,108                    | -                        | 124,108            |
|                           | <u>1,035,115</u>           | <u>-</u>                 | <u>1,035,115</u>   | <u>963,323</u>             | <u>-</u>                 | <u>963,323</u>     |

**8. Charitable activities**

|                               | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ |
|-------------------------------|----------------------------|--------------------------|--------------------|----------------------------|--------------------------|--------------------|
| Promotion costs               | 83,550                     | 17,828                   | 101,378            | 41,918                     | 66,026                   | 107,944            |
| Service support costs         | 74,670                     | 97,568                   | 172,238            | 58,012                     | 69,641                   | 127,653            |
| Training and conference costs | 41,134                     | 9,973                    | 51,107             | 24,778                     | 8,754                    | 33,532             |
| Salaries and staff costs      | 744,202                    | 1,297,195                | 2,041,397          | 663,871                    | 1,055,549                | 1,719,420          |
| Office and premises costs     | 166,816                    | 228,832                  | 395,648            | 146,299                    | 178,922                  | 325,221            |
| Support costs (note 9)        | 140,688                    | -                        | 140,688            | 139,951                    | -                        | 139,951            |
|                               | <u>1,251,060</u>           | <u>1,651,396</u>         | <u>2,902,456</u>   | <u>1,074,829</u>           | <u>1,378,892</u>         | <u>2,453,721</u>   |

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

**Notes to the financial statements (continued)**  
**For the year ended 31 August 2023**

**9. Allocation of support costs**

|                                      | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total</b> | <b>Total</b> |
|--------------------------------------|---------------------|-------------------|--------------|--------------|
|                                      | <b>£</b>            | <b>£</b>          | <b>2023</b>  | <b>2022</b>  |
|                                      |                     |                   | <b>£</b>     | <b>£</b>     |
| Auditors' remuneration               | 18,245              | -                 | 18,245       | 14,520       |
| Legal and professional fees          | 10,950              | -                 | 10,950       | 11,916       |
| Trustee expenses                     | 25                  | -                 | 25           | -            |
| Salaries and staff costs             | 185,089             | -                 | 185,089      | 194,711      |
| Office and premises costs            | 41,488              | -                 | 41,488       | 42,912       |
| Apportioned to charitable activities | (140,688)           | -                 | (140,688)    | (139,951)    |
| Apportioned to raising funds         | (115,109)           | -                 | (115,109)    | (124,108)    |
|                                      | <u>-</u>            | <u>-</u>          | <u>-</u>     | <u>-</u>     |

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

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

**10. Staff costs**

|                           | <b>2023</b>      | <b>2022</b>      |
|---------------------------|------------------|------------------|
|                           | <b>£</b>         | <b>£</b>         |
| Wages and salaries        | 2,386,844        | 2,053,093        |
| Social security costs     | 203,377          | 178,598          |
| Pension costs             | 106,835          | 61,051           |
| Staff costs               | 80,297           | 104,782          |
|                           | <u>2,777,353</u> | <u>2,397,524</u> |
|                           | <b>2023</b>      | <b>2022</b>      |
|                           | <b>£</b>         | <b>£</b>         |
| Costs of generating funds | 550,868          | 483,393          |
| Charitable activities     | 2,041,397        | 1,719,420        |
| Governance costs          | 185,088          | 194,711          |
| <b>Total</b>              | <u>2,777,353</u> | <u>2,397,524</u> |

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

**Notes to the financial statements (continued)**  
**For the year ended 31 August 2023**

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**10. Allocation of support costs (continued)**

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

|                     |                                  | <b>2023</b> | <b>2022</b> |
|---------------------|----------------------------------|-------------|-------------|
|                     |                                  | <b>£</b>    | <b>£</b>    |
| Charitable purposes | - awareness and national profile | 5           | 5           |
|                     | - training and conferences       | 6           | 5           |
|                     | - bereavement support service    | 58          | 52          |
| Administrative      |                                  | 4           | 4           |
| Fundraising         |                                  | 15          | 14          |
|                     |                                  | <hr/>       | <hr/>       |
|                     |                                  | 88          | 80          |
|                     |                                  | <hr/>       | <hr/>       |

One employee earned between £60,000 and £70,000 and one employee earned between £80,000 and £90,000 during the year (2022: two employees - £60,000 and £70,000 and one employee - £80,000 and £90,000).

Of those employees stated above 45 were full time and 43 part time.

Total aggregate remuneration paid to key management personnel was £387,679 (2022: £427,339).

Costs in relation to termination payments were incurred in the year totalling £nil (2022; £53,442).

**Child Bereavement UK**  
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**Notes to the financial statements (continued)**  
**For the year ended 31 August 2023**

**11. Tangible fixed assets**

|                         | <b>Leasehold<br/>improvement<br/>£</b> | <b>Fixtures &amp;<br/>fittings<br/>£</b> | <b>Office<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|-------------------------|--|--|-----------------------------------|--------------------|
| <b>Cost</b>             |  |  |                                   |                    |
| At 1 September 2022     | 193,705                                | 46,731                                   | 182,357                           | 422,793            |
| Additions               | -                                      | 427                                      | 17,583                            | 18,010             |
| Disposals               | -                                      | -  | (36,609)                          | (36,609)           |
|                         | <hr/>                                  | <hr/>                                    | <hr/>                             | <hr/>              |
| At 31 August 2023       | 193,705                                | 47,158                                   | 163,331                           | 404,194            |
|                         | <hr/>                                  | <hr/>                                    | <hr/>                             | <hr/>              |
| <b>Depreciation</b>     |  |  |                                   |                    |
| At 1 September 2022     | 66,622                                 | 34,504                                   | 108,081                           | 209,207            |
| Charge for the year     | 19,561                                 | 2,582                                    | 34,845                            | 56,988             |
| Elimination on disposal | -                                      | -  | (36,609)                          | (36,609)           |
|                         | <hr/>                                  | <hr/>                                    | <hr/>                             | <hr/>              |
| At 31 August 2023       | 86,183                                 | 37,086                                   | 106,317                           | 229,586            |
|                         | <hr/>                                  | <hr/>                                    | <hr/>                             | <hr/>              |
| <b>Net book value</b>   |  |  |                                   |                    |
| At 31 August 2023       | 107,522                                | 10,072                                   | 57,014                            | 174,608            |
|                         | <hr/>                                  | <hr/>                                    | <hr/>                             | <hr/>              |
| At 31 August 2022       | 127,083                                | 12,227                                   | 74,276                            | 213,586            |
|                         | <hr/>                                  | <hr/>                                    | <hr/>                             | <hr/>              |

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

**Notes to the financial statements (continued)**  
**For the year ended 31 August 2023**

**12. Investments**

|                    | <b>Long term<br/>investments<br/>£</b> | <b>Short term<br/>investments<br/>£</b> | <b>Total<br/>2023<br/>£</b> |
|--------------------|--|---|-----------------------------|
| Quoted investments | 1,884,670                              | 2,188,899                               | 4,073,569                   |

Long term investments represent the designated fund, put aside for the long-term sustainability of the Charity, amounting to £1,500,000 (2022: £1,500,000), plus £384,670 (2022: £487,349) as a result of both dividend income earned and realised gains on the investment made up of dividends of £535,054 (2022: £495,442) and a loss made on revaluation of £150,384 (2022: £8,093).

Movement in investments during the year was as follows:

|                                       | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|---------------------------------------|-------------------|-------------------|
| Market value at 1 September 2022      | 4,320,293         | 3,527,610         |
| Additions                             | 289,610           | 1,000,000         |
| Disposals                             | (506,232)         | -                 |
| Net realised gains                    | 5,955             | -                 |
| Net unrealised losses on revaluation  | (36,057)          | (207,317)         |
| <b>Market value at 31 August 2023</b> | <b>4,073,569</b>  | <b>4,320,293</b>  |

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

|  | <b>Market value<br/>At 31.08.23<br/>£</b> | <b>Cost<br/>at 31.08.23<br/>£</b> | <b>Percentage of the<br/>total valuation<br/>%</b> |
|--|---|-----------------------------------|--|
| CF Ruffer Charity Assets Trust Acc     | 1,884,670                                 | 2,035,054                         | 100%   |
| TM New Court Fund Income Units Class A | 1,938,846                                 | 1,612,098                         | 89%  |

**13. Debtors**

|   | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|---|-------------------|-------------------|
| Trade debtors                                 | 106,168           | 114,589           |
| Other debtors, prepayments and accrued income | 225,968           | 207,678           |
|   | <b>332,136</b>    | <b>322,267</b>    |

**Child Bereavement UK**  
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**Notes to the financial statements (continued)**  
**For the year ended 31 August 2023**

**14. Debtors – amounts receivable after more than one year**

|               | <b>2023</b> | <b>2022</b> |
|---------------|-------------|-------------|
|               | <b>£</b>    | <b>£</b>    |
| Other debtors | -           | 15,000      |

**15. Creditors – amounts falling due within one year**

|                               | <b>2023</b>    | <b>2022</b>    |
|-------------------------------|----------------|----------------|
|                               | <b>£</b>       | <b>£</b>       |
| Other creditors               | 68,677         | 58,675         |
| Accruals                      | 50,469         | 70,222         |
| Deferred income (see note 16) | 14,923         | 9,123          |
|                               | <u>134,069</u> | <u>138,020</u> |

**16. Deferred income**

|   | <b>2023</b>   | <b>2022</b>  |
|---|---------------|--------------|
|   | <b>£</b>      | <b>£</b>     |
| Deferred income at 1 September 2022       | 9,123         | 16,581       |
| Income deferred in the year               | 14,923        | 9,123        |
| Deferred income released from prior years | (9,123)       | (16,581)     |
|   | <u>14,923</u> | <u>9,123</u> |

Deferred income represents training event income deferred until events occur after the balance sheet date.

**17. Members' liability**

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

**Child Bereavement UK**  
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**Notes to the financial statements (continued)**  
**For the year ended 31 August 2023**

**18. Analysis of net assets between funds**

|  | General<br>fund<br>£ | Designated funds<br>Fixed<br>assets<br>£ | Core<br>costs<br>£ | Restricted<br>funds<br>£ | Total<br>£       |
|--|----------------------|--|--------------------|--------------------------|------------------|
| Fixed assets                                     | -                    | 174,608                                  | -                  | -                        | 174,608          |
| Investments                                      | -                    | -  | 1,884,670          | -                        | 1,884,670        |
| Current assets                                   | 2,600,635            | -  | -                  | 492,217                  | 3,092,852        |
| Creditors – amounts<br>falling due within 1 year | (134,069)            | -  | -                  | -                        | (134,069)        |
|  | <u>2,466,566</u>     | <u>174,608</u>                           | <u>1,884,670</u>   | <u>492,217</u>           | <u>5,018,061</u> |

**19. Movements of funds**

|   | General<br>fund<br>£ | Designated funds<br>Fixed<br>assets<br>£ | Core<br>costs<br>£ | Restricted<br>funds<br>£ | Total<br>£       |
|---|----------------------|--|--------------------|--------------------------|------------------|
| At 1 September 2022                                       | 1,870,617            | 213,586                                  | 1,987,349          | 1,040,213                | 5,111,765        |
| Net increase/(decrease)<br>for the year                   | 490,349              | -  | -                  | (547,996)                | (57,647)         |
| Transfers in respect of<br>capital & non-revenue<br>funds | 38,978               | (38,978)                                 | -                  | -                        | -                |
| Reinvested dividends                                      | (39,610)             | -  | 39,610             | -                        | -                |
| Unrealised loss on<br>revaluation                         | 106,232              | -  | (142,289)          | -                        | (36,057)         |
| At 31 August 2023   | <u>2,466,566</u>     | <u>174,608</u>                           | <u>1,884,670</u>   | <u>492,217</u>           | <u>5,018,061</u> |

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

|                        | £              |
|------------------------|----------------|
| Leasehold improvements | 107,522        |
| Fixtures and fittings  | 10,072         |
| Office equipment       | 57,014         |
|                        | <u>174,608</u> |



**19. Movements in funds (continued)...**

Funds of £1,500,000 are designated by the Trustees to protect the ability to meet employment obligations and other essential core costs in the future. During the year these funds were invested into a long-term investment fund (see note 12). £535,054 (2022: £495,442) has been received as cumulative dividends and realised gains on this fund and £150,384 was the cumulative loss made on revaluation at the year end (2022: cumulative loss £8,093).

The Charity is totally dependent on having well trained and experienced staff and infrastructure which can only be achieved by maintaining a stable and dedicated work force. In line with its stated Reserves Policy, the Charity needs to retain sufficient funds to give it the financial security to follow its strategic plan and ensure its ability to retain experienced people and work with the certainty that it could withstand a temporary fall in income.

A full analysis of balances and movements on restricted funds is disclosed in note 20.

**Child Bereavement UK**  
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**Notes to the financial statements (continued)**  
**For the year ended 31 August 2023**

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

|  | <b>At 1 September<br/>2022</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>At 31 August<br/>2023</b> |
|--|--------------------------------|-------------------------------|-------------------------------|------------------------------|
|  | <b>£</b>                       | <b>£</b>                      | <b>£</b>                      | <b>£</b>                     |
| Anonymous Development Project  | 4,967                          | 140,000                       | 144,967                       | -                            |
| Anonymous Donor  | 245,560                        | -                             | 245,560                       | -                            |
| Assura Community Fund  | -                              | 25,000                        | 11,729                        | 13,271                       |
| Barclays Charity Fund  | 53,606                         | -                             | 41,234                        | 12,372                       |
| BBC Children in Need – Cheshire  | -                              | 20,000                        | 10,000                        | 10,000                       |
| BBC Children in Need – Cumbria   | 947                            | 25,462                        | 26,409                        | -                            |
| Cumbria Community Foundation   | 12,000                         | -                             | 12,000                        | -                            |
| Garfield Weston Foundation   | -                              | 20,000                        | 20,000                        | -                            |
| Gina Levett  | -                              | 12,500                        | 12,500                        | -                            |
| GlaxoSmithKline  | 32,322                         | 125,300                       | 117,348                       | 40,274                       |
| Halton Borough Council   | 454                            | 51,000                        | 50,286                        | 1,168                        |
| Leeds City Council   | 13,676                         | 128,221                       | 140,916                       | 981                          |
| National Lottery Community Fund –<br>Awards for All                      | 7,142                          | -                             | 7,142                         | -                            |
| National Lottery Community Fund-<br>Glasgow                              | -                              | 77,761                        | 77,761                        | -                            |
| NHS Greater Glasgow and Clyde and<br>Glasgow Children’s Hospital Charity | 58,672                         | 138,129                       | 116,782                       | 80,019                       |
| NHS Liverpool Commissioning Group  | 10,000                         | -                             | 10,000                        | -                            |
| Scottish Government (CYPFEIF and<br>ALEC Fund)                           | (23,115)                       | 142,233                       | 112,903                       | 6,215                        |
| The 2020 Challenge   | 556,853                        | 15,000                        | 328,139                       | 243,714                      |
| The Bernard Sunley Foundation  | 10,000                         | 10,000                        | 17,083                        | 2,917                        |
| The Carole & Geoffrey Lawson<br>Foundation                               | -                              | 25,000                        | 13,248                        | 11,752                       |
| The Clare Foundation   | 14,731                         | 21,000                        | 17,521                        | 18,210                       |
| The Openwork Foundation  | -                              | 8,365                         | 4,000                         | 4,365                        |
| The John Routledge Hunter Memorial<br>Fund                               | 26,136                         | 10,000                        | 30,157                        | 5,979                        |
| True Colours Trust   | 6,474                          | 10,500                        | 16,974                        | -                            |
| Valero Energy Limited  | -                              | 11,625                        | -                             | 11,625                       |
| William A Cadbury Charitable Trust                                       | -                              | 20,000                        | 2,667                         | 17,333                       |
| Other  | 9,788                          | 66,304                        | 64,070                        | 12,022                       |
|  | <b>1,040,213</b>               | <b>1,103,400</b>              | <b>1,651,396</b>              | <b>492,217</b>               |

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

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

**Anonymous Development Project**

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

**Anonymous Donor**

A grant to support bereaved children, young people and families, and train professionals.

**Assura Community Fund**

A grant to support the bereavement service in Cheshire.

**Barclays Charity Fund**

A grant to provide an early intervention programme on the Helpline.

**BBC Children in Need - Cheshire**

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

**BBC Children in Need - Cumbria**

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

**Cumbria Community Foundation**

A grant to support a bereavement support practitioner in Cumbria.

**Garfield Weston Foundation**

A grant to support the North Outreach Project.

**Gina Levett**

A grant to provide services to children and young people.

**GlaxoSmithKline**

A grant to support our West London centre, our training activities across the UK and families bereaved by homicide in Scotland.

**Halton Borough Council**

A grant to provide bereavement support services in Halton.

**Leeds City Council**

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

**National Lottery Community Fund – Glasgow**

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

**National Lottery Community Fund – Awards for All**

A grant to enhance the skills of practitioners through the provision of trauma and suicide bereavement training.

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

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

A grant to provide a bereavement support service for bereaved families and staff.

**NHS Liverpool Commissioning Group**

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

**Scottish Government (CYPFEIF and ALEC Fund)**

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

**The 2020 Challenge**

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

**The Bernard Sunley Charitable Foundation**

A grant to provide support services in Cumbria and Cheshire.

**The Carole & Geoffrey Lawson Foundation**

A grant to deliver bereavement awareness training to schools and to develop Refugee & Asylum Seeker Support.

**The Clare Foundation**

A grant to provide support to schools in Buckinghamshire.

**The Openwork Foundation**

A grant to support services in Milton Keynes.

**The John Routledge Hunter Memorial Fund**

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

**True Colours Trust**

A grant to provide bereavement resources for refugees.

**Valero Energy Limited**

A grant to provide support services in London.

**William A Cadbury Charitable Trust**

A grant to support education training in the West Midlands.

Notes to the financial statements (continued)  
For the year ended 31 August 2023

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

|  | 2023<br>£       | 2022<br>£      |
|--|-----------------|----------------|
| <b>Net income for the reporting period (as per SOFA)</b>   | (93,704)        | 595,294        |
| Adjustments for:   |                 |                |
| Depreciation charge  | 56,988          | 53,412         |
| Loss on disposal of fixed assets                           | -               | -              |
| Interest and dividend income shown in investing activities | (72,887)        | (27,684)       |
| Net unrealised loss on investments                         | 36,057          | 207,317        |
| Increase in stock  | (45)            | 514            |
| Increase in debtors  | 5,131           | (49,651)       |
| Decrease in creditors                                      | (3,951)         | (23,310)       |
| <b>Net cash (used in)/provided by operating activities</b> | <b>(72,411)</b> | <b>755,892</b> |

Analysis of cash and cash equivalents:

|  | 2023<br>£      | 2022<br>£      |
|--|----------------|----------------|
| Cash in hand                           | 570,502        | 377,369        |
| Notice deposits (less than 3 months)   | -              | -              |
| <b>Total cash and cash equivalents</b> | <b>570,502</b> | <b>377,369</b> |

22. Related party transactions

During the year there were no related party transactions. £25 in expenses was reimbursed to Trustees during the year (2022: £nil).

23. Operating leases

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

|                            | 2023<br>£      | 2022<br>£      |
|----------------------------|----------------|----------------|
| Within one year            | 204,476        | 195,853        |
| Between two and five years | 774,936        | 720,666        |
| Over five years            | -              | 67,194         |
|                            | <b>979,412</b> | <b>983,713</b> |

The total lease payments recognised as an expense in the year were £200,303 (2022: £171,694).