

LINCOLNSHIRE CENTRE FOR GRIEF AND LOSS
(A Company Limited by Guarantee)

Report and Financial Statements

For the year ended 31 August 2018

CHARITY NUMBER : 1100421

COMPANY NUMBER : 04558811

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LINCOLNSHIRE CENTRE FOR GRIEF AND LOSS

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Lincolnshire Centre for Grief and Loss

Report of the Trustees for the year ended 31 August 2018

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act 2006, submit their annual report and the audited financial statements for the year ended 31 August 2018.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014, and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

Reference and Administrative Details

Charity Name:	Lincolnshire Centre for Grief and Loss ("LCGL")
Charity Registration:	1100421
Company Registration:	04558811
Registered Office:	Stanley Bett House 15/23 Tentercroft Street Lincoln LN5 7DB
Operation Address:	Unit 5, 19 Carlton Mews Lincoln LN2 4FJ
Company Secretary:	Ms. J. Powell
Bank:	National Westminster Bank plc 225 High St Lincoln LN2 1AZ
Auditor:	KPMG LLP 1 St Peter's Square Manchester M2 3AE
Solicitors:	Andrew & Co St Swithin's Court 1 Flavian Rd Nettleham Rd Lincoln LN2 4GR

The following people were Trustees of the Charity during the year and up to the date of signing:

Mr D Dernley
Mr A Farquhar
Mrs Claudia Nel (Appointed 9 June 2018)
Mrs B Hutchinson (Chairman)
Mr B Tibble (Resigned 30 July 2018)

Lincolnshire Centre for Grief and Loss

Report of the Trustees (cont'd) for the year ended 31 August 2018

Trustees (cont'd)

Mr M Bowen (Resigned 23 January 2018)

Structure, Governance and Management

The organisation ("LCGL" and the Charity) is a charitable company, limited by guarantee, incorporated on 10 October 2002 and registered as a charity on 30 October 2003. It is governed by a Memorandum and Articles of Association which were last amended on 22 August 2003.

Recruitment and Appointment of Trustees

Trustees are recruited from the local community with any elections to the Board being approved by the Trustees as and when required. During the period covered by the report there were two resignations, Mr M Bowen and Mr B Tibble. Mrs Claudia Nel was a new appointment. The minimum requirement for the number of Trustees is 3.

Induction and Training of Trustees

New Trustees are invited to meet with the company secretary who, using her knowledge as a solicitor, gives an overview of Trustees' duties and responsibilities. This, together with the first formal Trustee meeting, comprises the current induction policy. Some Trustees receive ongoing training through their professional bodies and as a result of other directorships or external appointments.

Organisational Structure

The Charity is run by the Trustee Board, which is responsible for setting the objectives, as well as overseeing the correct implementation of the policies and procedures of the Charity. The Trustees are responsible for the management and control of the Charity and ensure that it satisfies its contractual and legal obligations.

The Trustee Board meets approximately every three months, but the frequency is increased when issues arise.

The day to day running of the Charity is delegated to the Management Committee which during the year comprised:

Mr D. Dernley (Trustee)
Mrs B. Woods (Counsellor Representative)
Mr A. Cox (Counsellor Representative)

Mr N. Daniels (Finance Representative)
Mrs H. Wilson (Centre Administrator)

The Board of Trustees continues to govern the activities of the Charity in collaboration with the Management Committee. The Board and Management acknowledge that its greatest challenge is the securing of funding to continue delivering its highly valued counselling service (henceforth referred to simply as service), and various activities are planned for the coming year including training courses and school visits to improve the organisation's appeal to potential funders.

No Trustees received remuneration or directly benefitted from the company's charitable activities.

Lincolnshire Centre for Grief and Loss

Report of the Trustees (cont'd) for the year ended 31 August 2018

Objectives and Activities for the public benefit

During the year the Charity operated services within the remit of its core business and overall aims for the benefit of the community of Lincolnshire (the area of benefit), namely:

1. To provide therapeutic counselling to children, adolescents and adults who reside within the communities of Lincolnshire who are experiencing unmanageable symptoms of grief and loss following a significant life event.
2. To provide training to the statutory, voluntary and private sectors engaged in direct care within the communities of Lincolnshire in "Understanding and Responding to the Grief and Loss Process" and associated issues.

Ensuring our work delivers our aims

The activities of the organisation are reviewed each year to ensure they meet the aims and objectives set out above. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing existing and planning future activities to ensure these contribute to the overall aims and objectives set.

How our activities deliver public benefit

The main activities of the Charity are described below. All the charitable activities focus on either providing help to people facing significant problems in their lives or educating agencies and individuals on how to help those suffering from a significant loss in their lives. They are undertaken specifically to provide public benefit through improving the lives of those helped, their families and the wider community. The Board of Trustees ensure that they continue to carry out the Charity's aims for the public benefit and confirm they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance as published by the Commission.

Counselling Services

LCGL continues to provide an effective and highly valued counselling and training service to both adults, and children and young people during the year, who have been referred from a variety of agencies including schools, GP's and Health Workers, and Lincolnshire Co-operative Limited Funeral Services. Reasons for referral remain similar to previous years and are all 'grief and loss' related but more specifically include cases such as bereavement, bullying, depression and anxiety, family separation and breakdown, physical, sexual and emotional abuse, self-esteem, self-harm and serious family illness.

Feedback from those who have accessed and used the service and those who have referred users to the service remains extremely positive.

The 'Support for All' self-help group, set up for those who had been in counselling and who would benefit from the support of others who had been through a similar process, has carried on successfully this year and the number of attendees has remained steady throughout the year.

Lincolnshire Centre for Grief and Loss

Report of the Trustees (cont'd) for the year ended 31 August 2018

Counselling Services (cont'd)

Early in the year the organisation set up a 'Personal Therapy Service' whereby trainee counsellors access their own therapy as a requirement of their own personal development. This service has been made available to other counselling organisations in the area and further underlines the quality and level of service available through the Charity.

A 'Sand Play' therapy option has been introduced to the service which allows children (and adults if they wish) to explore their emotions through creativity with sand trays and various models. One member of the counselling team has delivered training to other members of the team in this area.

Current funding from the County Council for the provision of counselling of children and young people is secured until the end of March 2019, a decision about continuation of funding will not likely be made until early in 2019.

People in poverty are not excluded as no fees are charged to individuals for counselling through the Children's Fund Project.

Training Courses

Internal training courses have been delivered during the year on 'Team around the Child', '3rd Culture Kids' (dealing with mobile parents such as those in the armed forces), and a course was delivered by the Council Services Early Help Team.

Late in the year, a small number of team members have agreed to run a number of external courses which will be run throughout the coming year. These team members are currently writing the new course based on more up to date learning materials and technology.

Volunteers

It is recorded that the Board and Management of LCGL are extremely grateful to the volunteer counsellors who freely give of their own time to work for the Charity without payment. Approximately 550 (2017: 600) sessions relating to adults were undertaken by these counsellors, which would have required additional funding of approximately £11,000 (2017: £12,000).

The Board of Trustees wish to acknowledge the input of the management, staff and counselling team throughout the year, all of which has continued to maintain the excellent reputation of services in the eyes of all its stakeholders.

The Board is grateful to and remains indebted to Lincolnshire Co-operative Limited for its continued support in terms of finance and management expertise.

Risk Review

The Trustees recognise that any major risks to which the Charity is exposed need to be reviewed.

Lincolnshire Centre for Grief and Loss

Report of the Trustees (cont'd) for the year ended 31 August 2018

Risk Review (cont'd)

Principal income streams continue to be limited to Lincolnshire Co-operative Ltd and Lincolnshire County Council, although donations through the BT 'My Giving' web portal have exceeded £1,000 during the year.

The uncertainty caused by the County Council's year to year decision making on future funding continues, although there has not been the significant loss of counsellors as a result this year, suggesting they are becoming familiar with the pattern in recent years of uncertainty, followed by renewal of the funding by the Council.

Financial Review

This year has seen a net increase of resources amounting to £2,678 (2017: £6,383). This is mainly in relation to spending against the unrestricted funding brought forward for the Extended Services project and an increased grant from Lincolnshire Co-operative Ltd. The Board recognises that funding is not guaranteed and other sources of funding continue to be sought.

Future Plans

The organisation continues to consider marketing the service as 'paid for at the point of need' to enable it to continue providing its valued service should the County Council not continue the year on year extension of funding for children's counselling.

Similarly, sharing use of the centre with other compatible organisations remains an option to assist with reducing the impact of overhead costs.

To increase revenue and add to financial resilience, the counselling team are working on a reinvigoration of the external training courses delivered and the new courses will be marketed to schools and other organisations in the coming year.

Going Concern

The financial statements have been prepared on a going concern basis which the Trustees believe to be appropriate for the following reasons. The Trustees have considered the future income of the charitable company and its ability to continue as a going concern and have prepared profit and cash flow forecasts up to February 2020. These forecasts are dependent upon continued funding from Lincolnshire County Council, or if the contract is not renewed, additional funding from Lincolnshire Co-operative Limited. Lincolnshire Co-operative Limited has indicated its intention that for the foreseeable future, and at least until 30 November 2019 it will continue to make available such funds as are needed by the charitable company.

This should enable the charitable company to continue in operational existence for the immediate future by meeting its liabilities as they fall due for payment. As with any charitable company placing reliance on other entities for financial support, the Trustees acknowledge that there can be no certainty that this support will continue although, at the date of approval of these financial statements, they have no reason to believe that it will not do so.

Lincolnshire Centre for Grief and Loss

Report of the Trustees (cont'd) for the year ended 31 August 2018

Reserves Policy

The Trustees do not envisage an accumulation of reserves other than to allow for the timing between receiving certain restricted funds and the related expenditure, thus the only build up of reserves is to cover short term cash flow requirements.

The running costs of the Charity are approximately £33,000 per year and these are covered from funding provided by Lincolnshire Co-operative Limited, and any outstanding liabilities in the event of closure would be met from this funding thus the organisation does not need to hold a high level of reserves. At the year end unrestricted funds (free reserves) were increased by £6,925 (2017: decrease £8,489). The decrease on restricted reserves amounted to £4,247 (2017: increase £2,106), all of which relates to monies received from the main Children's Fund Project. These amounts are expected to be fully utilised during the next 12 months. Sufficient funds are held to meet the obligations of the service as they currently stand.

Investment Policy

At present the Charity, only having very low reserves, requires investments to be held in readily accessible accounts. This policy is to be held under review.

Disclosure of information to auditors

The Trustees who held office at the date of approval of this Trustees' report confirm that, so far as they are each aware, there is no relevant audit information of which the Charity's auditor is unaware; and each Trustee has taken all the steps that they ought to have taken and to establish that the Company's auditor is aware of that information.

Auditor

Pursuant to Section 487 of the Companies Act 2006, the auditor will be deemed to be reappointed, and therefore KPMG LLP will continue in office.

Approved by the Trustees on 12th November 2018 and signed on their behalf by:

B. A. Hutchinson
B Hutchinson (Chairman)

Lincolnshire Centre for Grief and Loss

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' REPORT AND THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice) including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the excess income over expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- assess the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the group and to prevent and detect fraud and other irregularities.

Lincolnshire Centre for Grief and Loss

Independent auditor's report to the members of Lincolnshire Centre for Grief and Loss Limited

Opinion

We have audited the financial statements of Lincolnshire Centre for Grief and Loss Limited ("the charitable company") for the year ended 31 August 2018 which comprise the Statement of Financial activities (including Income and Expenditure Account), Balance Sheet and related notes, including the accounting policies in note 1.

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 August 2018 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with UK accounting standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the group in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

Going concern

We are required to report to you if we have concluded that the use of the going concern basis of accounting is inappropriate or there is an undisclosed material uncertainty that may cast significant doubt over the use of that basis for a period of at least twelve months from the date of approval of the financial statements. We have nothing to report in these respects.

Trustees' report

The Trustees are responsible for the Trustees' Report. Our opinion on the financial statements does not cover that report and we do not express an audit opinion thereon.

Our responsibility is to read the directors' report and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work:

- we have not identified material misstatements in the Trustees' Report;
- in our opinion the information given in that report for the financial year is consistent with the financial statements; and
- in our opinion that report has been prepared in accordance with the Companies Act 2006.

Matters on which we are required to report by exception

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- the charitable company has not kept adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a strategic report.

Lincolnshire Centre for Grief and Loss

Independent auditor's report to the members of Lincolnshire Centre for Grief and Loss Limited (cont'd)

Matters on which we are required to report by exception (cont'd)

We have nothing to report in these respects.

Trustees' responsibilities

As explained more fully in their statement set out on page 8, the Trustees (who are also the 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; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the group's and 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 they either intend to liquidate the group or the charitable company or to cease operations, or have no realistic alternative but to do so.

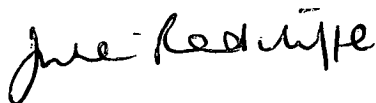
Auditor's responsibilities

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 our opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC's website at www.frc.org.uk/auditorsresponsibilities.

The purpose of our audit work and to whom we owe our responsibilities

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. Our audit work has been undertaken so that we might state to the charitable company's members 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 and its members as a body, for our audit work, for this report, or for the opinions we have formed.



Julie Radcliffe (Senior Statutory Auditor)

for and on behalf of KPMG LLP, Statutory Auditor

Chartered Accountants

1 St Peter's Square

Manchester

M2 3AE

23 November 2018

Lincolnshire Centre for Grief and Loss

Statement of Financial Activities (including Income and Expenditure Account) For the year ended 31 August 2018

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
		£	£	£	£
Income from:					
Donations	2	60,388	11,000	71,388	70,375
Charitable activities	3	250	40,690	40,940	41,565
Investments		--	--	--	28
Total income		60,638	51,690	112,328	111,968
Expenditure on:					
Counselling activities		53,513	55,937	109,450	105,215
Training activities		200	--	200	370
Total expenditure	4	53,713	55,937	109,650	105,585
Net income		6,925	(4,247)	2,678	6,383
Reconciliation of funds		5,317	18,709	24,026	17,643
Funds carried forward at 31 August 2018		12,242	14,462	26,704	24,026

There were no other recognised gains or losses for the year except for the net movement in funds for the year disclosed above. Income and expenditure all relate to continuing operations and activities. The Charity had no endowment funds at any time during the year.

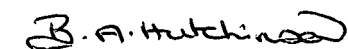
The notes on pages 12 to 19 form part of these financial statements.

Lincolnshire Centre for Grief and Loss

Balance Sheet as at 31 August 2018

	Notes	2018 £	2017 £
Fixed Assets			
Tangible Assets	6	3,431	4,476
		<u>3,431</u>	<u>4,476</u>
Current Assets			
Debtors	7	8,471	2,570
Cash at Bank and in hand		43,173	61,354
		<u>51,644</u>	<u>63,924</u>
Total Assets		55,075	68,400
Liabilities			
Creditors: Amounts falling due within one year	8	(28,371)	(44,374)
		<u></u>	<u></u>
Net Current Assets		26,704	24,026
		<u></u>	<u></u>
Net Assets		26,704	24,026
		<u></u>	<u></u>
The Funds of the Charity:			
Restricted Funds		12,242	18,709
Unrestricted Income Funds		14,462	5,317
		<u></u>	<u></u>
Total Charity Funds	9	26,704	24,026
		<u></u>	<u></u>

The financial statements on pages 10 to 19 were approved by the Trustees on 12th November 2018 and signed on their behalf by:


B Hutchinson (Chairman)

Lincolnshire Centre for Grief and Loss (Company Number 04558811), Charity Number 1100421

The notes on pages 12 to 19 form part of the financial statements.

Lincolnshire Centre for Grief and Loss

Notes to the Financial Statements

1. Accounting policies

Company Status

The Charity is a company limited by guarantee. The members of the Charity and Company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The financial statements are filed annually with the Charities Commission and at Companies House.

Basis of Preparation

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

Lincolnshire Centre for Grief and Loss 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(s).

The presentational currency of these financial statements is sterling.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements. The financial statements are filed annually with the Registrar of Companies.

Under FRS 102, the company is exempt from the requirement to prepare a cash flow statement on the grounds of its size.

Going Concern

The financial statements have been prepared on a going concern basis which the Trustees believe to be appropriate for the following reasons. The Trustees have considered the future income of the charitable company and its ability to continue as a going concern and have prepared profit and cash flow forecasts up to February 2020. These forecasts are dependent upon continued funding from Lincolnshire County Council, or if the contract is not renewed, additional funding from Lincolnshire Co-operative Limited. Lincolnshire Co-operative Limited has indicated its intention to the charitable company that for at least 12 months from the date of approval of these financial statements, it will continue to make available such funds as are needed by the charitable company. This should enable the charitable company to continue in operational existence for the foreseeable future by meeting its liabilities as they fall due for payment. As with any charitable company placing reliance on other entities for financial support, the Trustees acknowledge that there can be no certainty that this support will continue although, at the date of approval of these financial statements, they have no reason to believe that it will not do so.

Consequently, the directors are confident that the company will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of

Lincolnshire Centre for Grief and Loss

Notes to the Financial Statements (cont'd)

1. Accounting policies (cont'd)

Going Concern (cont'd)

approval of the financial statements and consequently have prepared the financial statements on a going concern basis.

Incoming Resources

Grants and other income are accounted for in the statement of financial activities in accordance with SORP (FRS 102). Donations received by the charity are accounted for when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Administrative recharges paid by the Lincolnshire Co-operative are recognised in income and expenditure when the costs are incurred. Donated services are recognised in income and expenditure when the services are provided and are valued using expected rates that would be charged by counsellors for the sessions.

Resources Expended

Amounts expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. The expenditure incurred in undertaking the activities of the Charity are allocated and apportioned to the restricted funds only as appropriate and as authorised by the funder. All other costs are allocated to the unrestricted fund.

Funds

Unrestricted funds are applicable for use in the day to day operations of the Charity. Restricted funds represent those amounts donated to the charity and available for the specific purposes set out in note 10.

Fixed Assets and Depreciation

Fixed assets are stated at their acquisition cost and are depreciated over their expected useful lives to their estimated residual values by equal instalments on the following minimum rates:

Fixtures and fittings

5-25% pa

Assets leased to the Company

Operating lease rentals are charged to the accounts on a straight line basis over the period of the lease.

Taxation

LCGL as a registered charity is exempt from taxation on its income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to this charitable objective. No tax charge has arisen in the year. LCGL is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Lincolnshire Centre for Grief and Loss
Notes to the Financial Statements (cont'd)

2. Voluntary income

	Unrestricted	Restricted	Total 2018
	£	£	£
Donations from individuals	1,388	--	1,388
Grant : Lincolnshire Co-operative Ltd	59,000	--	59,000
Donated services	--	11,000	11,000
	<u>60,388</u>	<u>11,000</u>	<u>71,388</u>

Voluntary income previous year

	Unrestricted	Restricted	Total 2017
	£	£	£
Donations from individuals	875	--	875
Grant : Lincolnshire Co-operative Ltd	57,500	--	57,500
Donated services	--	12,000	12,000
	<u>58,375</u>	<u>12,000</u>	<u>70,375</u>

3. Incoming resources from charitable activities

	Unrestricted	Restricted	Total 2018
	£	£	£
Grants			
Children's Services, Lincolnshire	--	40,690	40,690
	<u> </u>	<u> </u>	<u> </u>
Other			
Income from Training Courses	250	--	250
	<u>250</u>	<u>40,690</u>	<u>40,940</u>

No fund raising activities or prize draws were held during the year.

Incoming resources from charitable activities previous year

	Unrestricted	Restricted	Total 2017
	£	£	£
Grants			
Children's Services, Lincolnshire	--	40,690	40,690
	<u> </u>	<u>40,690</u>	<u>40,690</u>
Other			
Income from Training Courses	875	--	875
	<u>875</u>	<u>40,690</u>	<u>41,565</u>

Lincolnshire Centre for Grief and Loss
Notes to the Financial Statements (cont'd)

4. Expenditure:

	Unrestricted	Restricted	Total 2018	Total 2017
	£	£	£	£
Charitable Activities				
Expenditure				
Direct Costs				
Counselling Activities				
Counselling fees	5	46,635	46,640	44,130
Supervision	1,340	2,888	4,228	3,978
Travelling	--	3,251	3,251	3,058
<i>Sub Total – Counselling</i>	<u>1,345</u>	<u>52,774</u>	<u>54,119</u>	<u>51,166</u>
Training Activities				
Training delivery	--	--	--	--
<i>Sub Total – Training</i>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Direct Costs	<u>1,345</u>	<u>52,774</u>	<u>54,119</u>	<u>51,166</u>
Support Costs				
Counselling Activities				
Support & co-ordination	1,230	1,263	2,493	3,190
Employee Costs	13,100	1,800	14,900	15,034
Publicity and Recruitment	189	--	189	64
Office costs	2,015	31	2,046	1,227
Property lease	20,230	--	20,230	20,230
Rates and insurance	2,453	--	2,453	2,418
Telephone and utilities	1,118	--	1,118	2,750
Other premises costs	5,922	--	5,922	4,158
Depreciation	1,045	--	1,045	1,045
Sundry expenditure	472	--	472	810
Subscriptions	270	--	270	270
Legal and Professional Fees	124	69	193	336
Audit	4,000	--	4,000	2,500
<i>Sub Total – Counselling</i>	<u>52,168</u>	<u>3,163</u>	<u>55,331</u>	<u>54,032</u>
Training Activities				
Office costs	200	--	200	387
<i>Sub Total – Training</i>	<u>200</u>	<u>--</u>	<u>200</u>	<u>387</u>
Total Support Costs	<u>52,368</u>	<u>3,163</u>	<u>55,531</u>	<u>54,419</u>
Charitable Activities Costs				
Counselling Activities	53,513	55,937	109,450	105,198
Training Activities	200	--	200	387
Total Charitable Activities Costs	<u>53,713</u>	<u>55,937</u>	<u>109,650</u>	<u>105,585</u>

Lincolnshire Centre for Grief and Loss
Notes to the Financial Statements (cont'd)

4. Expenditure (cont'd)

Expenditure in previous year	Unrestricted	Restricted	Total 2017
	£	£	£
Charitable Activities Expenditure			
Total Direct Costs	772	50,394	51,166
Total Support Costs	<u>50,017</u>	<u>4,402</u>	<u>54,419</u>
Total Charitable Activities Costs			
Total expenditure	<u>50,789</u>	<u>54,796</u>	<u>105,585</u>

The Trustees neither received nor waived any emoluments during the year. The Trustees had no expenses reimbursed.

The auditor's remuneration is £4,000 (2017: £2,500) and is refunded by Lincolnshire Co-operative Limited. It is shown as unrestricted voluntary income and unrestricted expenditure.

5. Staff Costs	2018	2017
	£	£
Salary Cost	14,900	15,034
	<u>14,900</u>	<u>15,034</u>

The average number of people employed during the year was 1 (2017: 1). There are no higher paid employees.

Lincolnshire Centre for Grief and Loss
Notes to the Financial Statements (cont'd)

6. Tangible Fixed Assets

	Total 2018 £	Total 2017 £
Cost		
As at 31 August 2017	8,843	8,843
Additions	--	--
As at 31 August 2018	<u>8,843</u>	<u>8,843</u>
Depreciation		
Accumulated depreciation as at 31 August 2017	4,367	3,323
Charge for the year	<u>1,044</u>	<u>1,044</u>
Accumulated depreciation as at 31 August 2018	<u>5,411</u>	<u>4,367</u>
Net book value at 31 August 2018	<u>3,432</u>	<u>4,476</u>
Net book value at 31 August 2017	<u>4,476</u>	<u>5,520</u>

7. Debtors

	2018 £	2017 £
Prepayments and accrued income	<u>8,471</u>	<u>2,570</u>

8. Creditors amounts falling due within one year

	2018 £	2017 £
Amounts owed to Lincolnshire Co-operative Limited	26,481	41,253
Accruals	<u>1,890</u>	<u>3,121</u>
	<u>28,371</u>	<u>44,374</u>

9. Analysis of net assets between funds

	General Funds £	Restricted Funds £	Total Funds 2018 £
Current assets	40,612	14,462	55,075
Current liabilities	<u>(28,371)</u>	<u>--</u>	<u>(28,371)</u>
	<u>12,241</u>	<u>14,462</u>	<u>26,704</u>

Lincolnshire Centre for Grief and Loss
Notes to the Financial Statements (cont'd)

9. Analysis of net assets between funds (cont'd)

Analysis of net assets between funds – previous year

	General Funds	Restricted Funds	Total Funds 2017
	£	£	£
Current assets	49,691	18,709	68,400
Current liabilities	<u>(44,374)</u>	<u>--</u>	<u>(44,374)</u>
	<u>5,317</u>	<u>18,709</u>	<u>24,026</u>

10. Movement in funds

	As at 31.08.17 £	Incoming Resources £	Outgoing Resources £	As at 31.08.18 £
Restricted funds				
Children's Services	18,709	40,690	44,937	14,462
Lincolnshire				
Volunteers – Adult Work	<u>--</u>	<u>11,000</u>	<u>11,000</u>	<u>--</u>
Total Restricted funds	18,709	51,690	55,937	14,462
Unrestricted funds				
General funds	<u>5,317</u>	<u>59,138</u>	<u>52,213</u>	<u>12,242</u>
Total funds	<u>24,026</u>	<u>110,828</u>	<u>108,150</u>	<u>26,704</u>

Movement in funds – previous year

	As at 31.08.16 £	Incoming Resources £	Outgoing Resources £	As at 31.08.17 £
Restricted funds				
Children's Services	20,815	40,690	42,796	18,709
Lincolnshire				
Volunteers – Adult Work	<u>--</u>	<u>12,000</u>	<u>12,000</u>	<u>--</u>
Total Restricted funds	20,815	52,690	54,796	18,709
Unrestricted funds				
General funds	<u>(3,172)</u>	<u>59,278</u>	<u>50,789</u>	<u>5,317</u>
Total funds	<u>17,643</u>	<u>111,968</u>	<u>105,585</u>	<u>24,026</u>

Lincolnshire Centre for Grief and Loss

Notes to the Financial Statements (cont'd)

10. Movement in funds (cont'd)

Purpose of restricted funds:

Children's Services for Lincolnshire provides Lincolnshire Centre for Grief and Loss with funding for the provision of one-to-one counselling to 8-16 year olds within the remit of the 'Grief, Loss and Children's Project', additionally to provide training in 'Understanding and Responding to the Grief and Loss Process' key to personnel in schools identified by the Children's Fund to be in areas vulnerable to social exclusion.

The volunteers fund is the donation of time from volunteer counsellors who freely give of their own time to work for the service without payment. Approximately 550 (2017: 600) sessions relating to adults where undertaken by these counsellors, which would have required additional funding of approximately £11,000 (2017: £12,000).

11. Related Party Transactions

As noted in the Trustees report starting on page 1, the Charity is reliant on the continued support of Lincolnshire Co-operative Limited. The Charity has two Trustees who are Directors for Lincolnshire Co-operative Limited, and leases property from a company controlled by Lincolnshire Co-operative Limited, the rent being £20,400 per annum.

During the year, the Charity received £59,000 (2017: £57,500) in grants from Lincolnshire Co-operative Limited (including the refunded audit fee of £4,000 (2017: £2,500), together with administrative and other support.

Amounts owed to Lincolnshire Co-operative Limited are included in creditors and detailed in Note 8 of these accounts.

12. Guarantees and other financial commitments

There were no capital commitments at the year end.