



# Trustees' Report and Unaudited Accounts

Year ending 31 December 2024

Wiltshire Treehouse

George & Anne Tweed Rooms, Westlea Primary School, Langstone Way, Swindon, SN5 7BT

Phone: 01793 987105

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Website: [www.wiltshiretreehouse.org.uk](http://www.wiltshiretreehouse.org.uk)

Members of:



## Trustees Report 2024...



The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Wiltshire Treehouse, a vibrant, inviting, and supportive charity! What a year we have had, **supporting 391 Children and young people**: our direct beneficiaries. Plus **764 parents, carers and siblings**. In addition, through our work **with 509 professionals** we have challenged the taboo around death and dying and built bereavement stronger communities, **therefore improving the potential bereavement experience for an amazing 94,179 children** across Swindon and Wiltshire! This significant achievement has been made possible with just three full-time equivalent staff, and we are immensely grateful to our dedicated volunteers for their invaluable contributions.

Our year started with a high as we were honoured to receive the Wiltshire Life Awards: Charity of the Year! This prestigious recognition is an amazing achievement for our small charity and serves as a testament to the hard work and dedication of our team, volunteers, and supporters. Winning this award highlights the significant impact we have made in the community in supporting children, young people, and families through bereavement. It also reinforces our commitment to continuing our vital work and inspires us to further our mission of providing quality support to those in need throughout Swindon and Wiltshire.

We also embarked on the celebration of our 10th anniversary with the launch of our inaugural Community Bereavement Awards. This event marks a significant milestone in our journey and serves as a platform to recognise and honour the outstanding contributions of individuals, organisations, and volunteers who have made a meaningful impact in the field of bereavement support within our community. The Community Bereavement Awards not only celebrate our decade of service but also highlight the collaborative efforts that have helped us provide support to those experiencing loss. As we reflect on the past ten years, we are filled with gratitude for the partnerships and community that we have built.

Our participation in World Suicide Prevention Day holds significant importance for our charity, as we have received 108 referrals related to bereavement from deaths by suicide. This involvement underscores our commitment to raising awareness about suicide prevention and supporting those affected by such losses. By engaging in this global initiative, we aim to foster a greater understanding of the impact of suicide on families and communities, while also advocating for mental health support and resources. Our efforts are dedicated to providing compassionate care and guidance to those navigating the complex emotions associated with bereavement by suicide.

However, none of our work would be possible without the support of our community. Wiltshire Treehouse are incredibly grateful for the remarkable support we have received from numerous local businesses, including Zurich, Openworks, Nationwide, Mann Truck, Slimming World, and many others. Their generous contributions have been instrumental in advancing our work. These partnerships have not only provided financial assistance and voluntary hours but have also fostered a collaborative spirit that enhances our ability to deliver impactful programs and services. The involvement of these businesses underscores the importance of community engagement and collective efforts in addressing the challenges of bereavement, and we are thankful for their commitment to making a positive difference alongside us.

Amanda McConaghy, Chair of the Board of Trustees.

A handwritten signature in blue ink, appearing to read 'Amanda McConaghy'.

## Our Mission...

At Wiltshire Treehouse, we believe every child and young person should have access to support during their grieving process. We enable those in our local communities to improve the coping strategies, skills and confidence needed to better manage daily life.

## History...

In 2001 Swindon hospital were providing support for siblings of children being cared for at the Children's unit. By 2003 there was an increased demand, and the Rainbow Club was launched. With further increase in need our founders, guided by Child Bereavement UK (CBUK), started exploring ways of providing group support. Wiltshire Treehouse was born in 2014, assisting bereaved children, young people, and families within Swindon.

## The Need for Wiltshire Treehouse...

**In the UK alone, there are an estimated 46,300 children (aged 0-17)**

**bereaved of a parent each year.**

**127 children are bereaved of a parent every day.**

**1 in 29 children will have experienced the death of a parent or sibling before age 16,**

**that's one per school class.**

**92% of children will lose someone important to them.**

**Statistics provided by Childhood Bereavement Network 2022**

In line with these statistics, Wiltshire Treehouse continues to see a demand for services, with an average of 32 children referred to us monthly. With an even spread of referrals from across Swindon and Wiltshire.

For the children and young people supported by Wiltshire Treehouse, all are subject to increased life challenges because of their bereavement. Research highlights that bereaved children can experience significantly worse mental health concerns compared to their peers, a high proportion experience poor health, reduced educational attainment and social outcomes if not provided with appropriate and timely support. A quote from a parent sums up the struggle bereavement can bring, but also the hope that support from Wiltshire Treehouse offers.

**"She experiences times of feeling sick and not wanting to go to school, she is unable to say why she feels sick or if she is upset to say why. For her to know this is normal and to gain tools on how to manage this going forward, will help with her anxiety". NEST parent.**

## Statement of Public Benefit...

When planning the activities for the period the Trustees have considered the Charity Commission's guidance on public benefit and other matters. The charity operates in and around Swindon but as funds become available the charity will extend this to the wider community. The Charity provides bereavement support for children and young people.

## Our Children & Young People Said:

"I learned my feelings are valid & I'm not alone, other kids are also going through this".

"I liked how everyone was so supportive and understanding, it's all so relatable."

"I'm taking away lots of coping skills and I now know my triggers, which is really good to help me".

"You made us all feel welcome and it's helped me cope with my feelings better."

"I feel more confident, able to talk to my family about Dad now, I don't worry about things anymore".

"I found a lot more ways to express myself & feelings".

"Everyone was so nice & really listened to me, meeting others really helps"

## Parents/Carers Said:

"Fantastic to be able to celebrate the memory in a fun & safe environment. The energy & care in the room is so beautifully infectious. Thank you"

"She has really benefited from talking about Mum in a safe environment. She no longer thinks Mum is in hell & has a positive connection with Mum's memory."

"Their confidence & ability to speak in a group has grown & they find it easier to talk about Dad."

"I learnt there were gaps in my Children's knowledge about their special person. The groups helped us to start conversations, which my children couldn't do before".

## Our Aims:

**Improved Emotional Literacy:**  
Understanding grief & the feelings, thoughts & behaviours that result.

**Lasting Connection:**  
The ability to openly talk about the loss & those who died.

**Increased Resilience:**  
Learning coping strategies helping manage a life with grief, throughout the transition to adulthood & beyond.

We've Supported

**391**

Children & Young People

**764**

Parents/Carers & Siblings

**509**

Professionals

Helping our message reach

**94,179**

children & young people.

WILTSHIRE  
**TREE**  
HOUSE  
**2024**

We did it all with **1,150**

volunteer hours & 3 full time equivalent staff.



Our seasonal events provide children with the opportunity to remember their people who have died, as well as the chance to feel connected with other grieving children.



"We like to attend the seasonal events that Wiltshire Treehouse has to offer, and the children have made some beautiful memorial pieces for their Daddy and baby sister that they keep in their bedrooms. The volunteers always take the time to make sure every child is spoken to and supported at these events, and I know my children always come away with such positive memories of the day."

- quote from mum of 2 children



Can you find all the hidden spooky clues and claim your prize?

**Wiltshire Treehouse HALLOWEEN HUNT**

SATURDAY 26TH OCTOBER 2024  
2PM - 4PM

£3.50 per child Online

Town Gardens, Quarry Road, Swindon, SN1 4EN

To avoid disappointment, book your ticket in advance at [www.wiltshiretreehouse.org.uk/halloween](http://www.wiltshiretreehouse.org.uk/halloween)  
Grief support for children & young people in Swindon & Wiltshire  
Registered charity No: 1229718  
[www.wiltshiretreehouse.org.uk](http://www.wiltshiretreehouse.org.uk)

Our community fundraising events helped increase awareness and vital funds to support our work.

**Easter Egg Trail 2024**

Free Easter Egg for every child

Choose alternative prizes available also

Saturday 30th March  
10am-2pm

Online tickets: £3.50  
Tickets purchased on the day: £4.00

Town Gardens, Swindon  
<https://www.eastertrail2024.eventbrite.co.uk>

01293 862100 | [admin@wiltshiretreehouse.org.uk](mailto:admin@wiltshiretreehouse.org.uk)  
[www.wiltshiretreehouse.org.uk](http://www.wiltshiretreehouse.org.uk)  
Registered Charity Number: 1149718

Grief support for children & young people in Swindon & Wiltshire

Charity of the Year 2024!

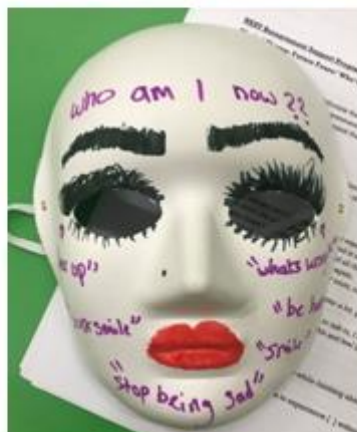


We even held our own awards ceremony, launching our 10th Anniversary





This year we delivered our first ever Wiltshire based NEST. The programme provides much needed support in the Wiltshire area.



Rachel and the team delivered 3 NESTs and supported 18 vulnerable young people.



We worked with local author Kate Claxton, assisting to write her new community story book, 'The Winter Wish Tree'.



**THANK YOU**  
To everyone who donated!

Our new Coffee morning campaign launch helped to raise £1055!

Thank you to all our amazing hosts, bakers and donors! We couldn't do it without you.



Our very own Sica, climbed 3 peaks! Raising over £1500.

## Our Services...

Wiltshire Treehouse staff and volunteers are committed to providing robust high-quality programmes and services to best support the vulnerable children, young people, and families we serve. Using a holistic group work approach, we aim for 3 key outcomes for all beneficiaries:

- I. Improved Emotional Literacy: Understanding grief and the feelings, thoughts and the behaviours that result.
- II. The ability to openly talk about the loss and those who died: Increasing the ability to maintain a healthy 'enduring connection' and engage in meaningful interactions relating to the deceased – including every day and therapeutic conversation.
- III. Improved resilience: Learning coping strategies to help manage a life with grief, now and throughout the transition to adulthood.

To ensure the best possible outcomes for the children and young people we support, the charity works on a self-referral system. Once a referral is received, we make contact to gain further insights to the needs of the child(ren) and family. Sometimes this is all families need to feel empowered to support themselves, but if more assistance is

required, we will complete an assessment. Here we meet with the family in person (or online) to further understand the needs of the child, introduce a key member of staff to the child/young person and ensure we are the right service to continue their journey of support. The following programs of bereavement support are offered:

**You guys are amazing and do an incredible job helping children at the worst time for them, so you guys make a big difference to their grief process.**  
**Parent from Family Group**

**Family Group:** Our children and family programmes benefit those 6 to 11 years of age, focusing on our key outcomes for all. We help children and their families to manage the challenges following bereavement. Developed by Child Bereavement UK, this quality assured service has successfully improved lives of children and their families for 25 years.

**NEST:** Co-created with local young people with lived experience of childhood bereavement, these groups support young people aged 11+ coping with the death of a loved one. Run by skilled and experienced staff and volunteers, groups focus on helping to remember the person(s) who has died, identifying complex feelings, and exploring a range of techniques and strategies to help manage these feelings and situations that may cause difficulties.

**A Day to remember:** A condensed program, designed by Child Bereavement UK, that covers the key elements of our Family Group program. We support families in an intensive day of self-development and learning, focusing on the key outcomes for beneficiaries.

**The activities and being with other children his age really helped. The staff were all so supportive and understanding.**  
**Thank you!**  
**Parent from Day to Remember**

**94% of parents felt better able to start conversations with their child about the person who had died.**

**100% of young people who completed the NEST programme said it helped them to express their feelings and to cope better.**

**Since coming to NEST I know I am not alone, there are others like me & I have the skills to cope. I can talk about Dad without getting upset, although it's okay when I do.**

**Young Person, 14**



**100% of attendees found training was very or extremely relevant to their role.**

Providing training, we aim to improve the understanding of childhood bereavement, enabling better support throughout the child's existing network assisting them throughout their grief. At any one time over 70% of schools in the UK are supporting a bereaved child, we believe that all professionals working with children and young people would benefit from an improved understanding of childhood bereavement.



A word cloud of positive outcomes from the study. The words are arranged in a circular pattern, with 'more confident' and 'talk more' being the largest and most central. Other prominent words include 'coping skills', 'happier', 'worry less', 'dealing better', 'better@home', 'better@school', 'feel better', 'share my story', 'understanding feelings', 'excited', 'made friends', 'more positive', 'less alone', 'less worry', 'opened up', 'achieved', 'know my feelings', 'less upset', 'others like me', 'meeting others', 'talk to mum', 'coping better', 'not alone', 'talk about dad', and 'expressing myself'.

expressing myself talk about dad  
meeting others talk to mum coping better not alone  
others like me less upset know my feelings achieved  
coping skills worry less happier opened up  
dealing better more confident  
excited made friends more positive  
understanding feelings less alone less worry  
better@home share my story talk more  
feel better better@school

Each year the team at Wiltshire Treehouse take time to reflect on our achievements, to acknowledge challenges and to review our vision for the future. In 2024 we welcomed additional volunteers, trustees and a member of the business team. This added capacity means that going forward we can increase the spaces available on our programmes and run additional workshops. We acknowledge that the fundraising climate continues to provide a challenging time, with many grants reducing their offer or closing their applications windows early due to over subscription. Therefore, we will continue to build our local fund-raising partnerships whilst maintaining applications to relevant grants. To best utilise these funds, we will assess how we can expand our services even further using volunteers. Aiming to drive our efficiency further yet maintaining our level of quality and commitment to those children, young people and families that we serve. 2025 marks our 10<sup>th</sup> year in operation and we hope that the charity can continue for many years to come. We would like to take this opportunity to thank our supporters, beneficiaries, volunteers and all the amazing people who have helped us to achieve so much.

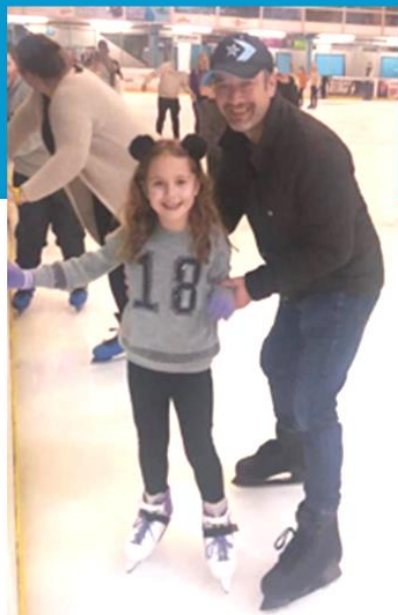
8



# Gracie & Alison's Story ...

We sadly lost Eliot, Gracie's dad, suddenly to his 2nd heart attack at the age of 51... **My grief was devastating to deal with as an adult, but it was I think, the hardest thing as a parent telling Gracie** only 8 years old that the doctors could not save her daddy! I remember us both crying for hours hugging each other.

**I wanted to offer the best support to Gracie and was lucky to have found Wiltshire Treehouse** & get placed on the Family Programme when Gracie was about 9 years old.



*Gracie says: "I had a close & happy Father-Daughter relationship. But now I'm always with Mum, Dad's not around to speak to or go on days out with.*

*Before coming to Wiltshire Treehouse I didn't have any coping skills & I didn't recognise the different feelings I was having.*

***My message to others like me is to trust the people at Wiltshire Treehouse!"***

One day Gracie asked me **"Did Dad know that I loved him?"** At that point I felt we needed the help & reassurance of Wiltshire Treehouse again, so I reached out, as Gracie had become very quiet. This time Gracie joined their NEST group, as she was now 13 years old. **Each time the course was age-appropriate, allowing Gracie to know that she's not on her own** - so many people lose people they love! Since her most recent course with them **Gracie has seemed more open & is laughing again!**

For me I want to say thankyou to all the staff & volunteers that work at Wiltshire Treehouse offering this service. The work that you all do has helped to reiterate to Gracie that she is a strong, resilient young lady who has the skills & strength to carry on with life!



Images courtesy of family. Top: Gracie & Dad skating. Left: Theatre with Mum & Dad. Bottom: Mum, Dad & Baby Gracie

**Registered Charity: 1159719**

**[www.wiltshiretreehouse.org.uk](http://www.wiltshiretreehouse.org.uk)**

## Reference & Administrative details:

Charity Number: 1159719

Principle Office: George & Ann Tweed Rooms, Westlea Primary School, Langstone Way, Westlea Swindon, SN5 7BT

## The following Trustees served within the year ending 31.12.2024:

F. Auty

A. Day (Resigned 22<sup>nd</sup> February 2024)

A McConaghy (Elected chair November 2023)

H. Pepler

R. Harris

L. Gleed (Appointed 10<sup>th</sup> September 2024)

## Accountants:

Case Accounting Ltd. 20 Goodwood Way, Cepen Park South, Chippenham, Wilts, SN14 0SY

## Achievement and Performance...

### Financial Review:

In 2024, total income was £97,026 (2023: £141,964). Expenditure increased to £113,931 (2023: £90,839). As expected, our most significant expenses were staff (£98,932) service delivery (£4,140) resources and equipment (£314), and general expenses including insurance (£10,545).

The unrestricted deficit of £18,610 has decreased the General Fund to £89,820 (2023: £108,430), which is a sufficient level to provide financial stability for the charity.

### Reserves policy:

Wiltshire Treehouse holds reserves to ensure a continuing service to clients. Our aim is to retain a minimum reserve of four month's operational costs; allowing the Charity to close should it be necessary, without adversely affecting the service to families in receipt of support and meet liabilities to creditors, staff notice and redundancy costs. Our reserves policy is reviewed annually to take account of any change in circumstances.

### Fundraising Report:

Donors to Wiltshire Treehouse can be assured that we comply with the regulatory standards for fundraising. Whilst not registered with the Fundraising Regulator; due to our small size and income, we are committed to the Fundraising Promise and adhere to the Code of Fundraising Practice. This report covers the requirements charities must follow as set out in the Charities Act 2016.

During 2024 our charitable bereavement services received £97,026; made up of 33% from Grants and Foundations, 35% donated by corporate partners, 11% from fundraising efforts running events and household waste recycling schemes, 14% independent/private donations and gifts, 3% from investments and 4% from trade of childhood bereavement training. We received less than 1% (£263.50) from the Swindon Community Lottery.

**For every £1 spent on fundraising we raised £3.87. With a 37% success rate on applications to Trusts & Foundations.**

Where businesses or individuals fundraise on our behalf, we work to ensure that the correct safeguards are in place. To do this we require confirmation of compliance with the Code of Fundraising Practice. To further aid this process, we have also developed a fundraising brochure to help all groups and individuals wishing to fundraise on our behalf. As per best practice, our complaints policy is available upon request or can be located on our website. Wiltshire Treehouse operates a "complaints friendly"



environment and greatly regrets if we do not meet the expectations or needs of beneficiaries and supporters, we always welcome and respect feedback.

## Structure, Governance and Management...

### Governing document:

The charity is controlled by its governing document, a deed of trust and constitutes a Charity Incorporated Organisation, registered in December 2014.

### Statement of trustees' responsibilities in relation to the financial statements:

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Approved by order of the board of Trustees on 08/05/2025 and signed on its behalf by:



A. McConaghy - Chair of Trustees.

## Independent Examiner's Report to the trustees of Wiltshire Treehouse

I report to the trustees on my examination of the financial statements of Wiltshire Treehouse for the year ended 31 December 2024.

### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

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

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

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

T R Case ICAEW  
Case Accounting Ltd.  
20 Goodwood Way  
Cepen Park South  
Chippenham  
Wiltshire  
SN14 0SY



Wiltshire Treehouse Statement of Financial Activities for the year ended 31st December 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Notes					
<b>Income and endowments from:</b>					
Donations and legacies	3	26,551	63,012	89,563	136,915
Other trading activities	4	6,179	-	6,179	5,049
Investments	5	1,284	-	1,284	-
<b>Total</b>		<b>34,014</b>	<b>63,012</b>	<b>97,026</b>	<b>141,964</b>
<b>Expenditure on:</b>					
Raising funds	6	25,043	-	25,043	17,093
Charitable activities	7	18,104	61,307	79,411	64,276
Other	8	9,477	-	9,477	9,470
<b>Total</b>		<b>52,624</b>	<b>61,307</b>	<b>113,931</b>	<b>90,839</b>
Net gains on investments		-	-	-	-
<b>Net (expenditure)/income</b>	9	<b>(18,610)</b>	<b>1,705</b>	<b>(16,905)</b>	<b>51,125</b>
Transfers between funds		-	-	-	-
<b>Net (expenditure)/income before other gains/(losses)</b>		<b>(18,610)</b>	<b>1,705</b>	<b>(16,905)</b>	<b>51,125</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>(18,610)</b>	<b>1,705</b>	<b>(16,905)</b>	<b>51,125</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		108,430	20,561	128,991	77,866
<b>Total funds carried forward</b>		<b>89,820</b>	<b>22,266</b>	<b>112,086</b>	<b>128,991</b>

at 31 December 2024

Charity No. 1159719		2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	11	500	1,452
		<u>500</u>	<u>1,452</u>
<b>Current assets</b>			
Cash at bank and in hand		112,252	128,169
		<u>112,252</u>	<u>128,169</u>
<b>Creditors:</b> Amount falling due within one year	12	(666)	(630)
<b>Net current assets</b>		<u>111,586</u>	<u>127,539</u>
<b>Total assets less current liabilities</b>		<u>112,086</u>	<u>128,991</u>
<b>Net assets excluding pension asset or liability</b>		<u>112,086</u>	<u>128,991</u>
<b>Total net assets</b>		<u>112,086</u>	<u>128,991</u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	13		
Restricted income funds		22,266	20,561
		<u>22,266</u>	<u>20,561</u>
<b>Unrestricted funds</b>	13		
General funds		78,290	96,430
Designated funds		11,530	12,000
		<u>89,820</u>	<u>108,430</u>
<b>Total funds</b>		<u>112,086</u>	<u>128,991</u>

Approved by the trustees on 14th May 2025

And signed on their behalf by:

  
A. McConaghy.  
Chair of Trustees.

Date: 14<sup>th</sup> May 2025



## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

## Taxation

The charity is exempt from tax on its charitable activities.

## Tangible fixed assets and depreciation

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

Fixtures & equipment	25% Straight line
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## Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

## Trade and other creditors

Short-term creditors are measured at the transaction price. Other creditors and provisions are recognised as where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

## 2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
<b>Income and endowments from:</b>			
Donations and legacies	30,867	106,048	136,915
Other trading activities	5,049	-	5,049
<b>Total</b>	<b>35,916</b>	<b>106,048</b>	<b>141,964</b>
<b>Expenditure on:</b>			
Raising funds	-	17,093	17,093
Charitable activities	-	64,276	64,276
Other	352	9,118	9,470
<b>Total</b>	<b>352</b>	<b>90,487</b>	<b>90,839</b>
<b>Net income</b>	<b>35,564</b>	<b>15,561</b>	<b>51,125</b>
<b>Net income before other gains/(losses)</b>	<b>35,564</b>	<b>15,561</b>	<b>51,125</b>
<b>Other gains and losses:</b>			
	35,564	15,561	51,125
<b>Net movement in funds</b>			
<b>Reconciliation of funds:</b>			
Total funds brought forward	72,866	5,000	77,866
	108,430	20,561	128,991
Total funds carried forward			

## 3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Donations & gift aid	5,594	-	5,594	1,277
Grants	6,194	63,012	69,206	130,965
Partner income	14,763	-	14,763	4,673
	26,551	63,012	89,563	136,915

## 4 Income from other trading activities

	Unrestricted £	Total 2024 £	Total 2023 £
Fundraising events	4,615	4,615	2,406
Professional training	1,564	1,564	2,643
	6,179	6,179	5,049



## 5 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Interest receivable	1,284	1,284	-
	<u>1,284</u>	<u>1,284</u>	<u>-</u>

## 6 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Costs of generating voluntary income</i>			
Fundraising costs	25,043	25,043	17,093
	<u>25,043</u>	<u>25,043</u>	<u>17,093</u>

## 7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Bereavement support	17,438	61,307	78,745	63,646
<i>Governance costs</i>				
Independent examination	666	-	666	630
	<u>18,104</u>	<u>61,307</u>	<u>79,411</u>	<u>64,276</u>

## 8 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Depreciation of fixed assets	952	952	952
General administrative costs	7,895	7,895	8,074
Legal and professional costs	630	630	444
	<u>9,477</u>	<u>9,477</u>	<u>9,470</u>

## 9 Net (expenditure)/income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	952	952

## 10 Staff costs

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

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

	2024	2023
	Number	Number
Bereavement	4	4
Fundraising	2	1

## 11 Tangible fixed assets

	Fixtures & equipment	Total
	£	£
Cost at 1 January 2024	3,807	3,807
Cost at 31 December 2024	<u>3,807</u>	<u>3,807</u>
Depreciation at 1 January 2024	2,355	2,355
Depreciation charge	952	952
Deprecation at 31 December 2024	<u>3,307</u>	<u>3,307</u>
At 31 December 2024	<u>500</u>	<u>500</u>
At 31 December 2023	<u>1,452</u>	<u>1,452</u>

## 12 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Accruals	666	630
	<u>666</u>	<u>630</u>

## 13 Movement in funds

	At 1 January 2024	Income	Resources expended	Gross transfers	At 31 December 2024
		£	£	£	£
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
Wiltshire Community Foundation	1,000	5,000	(6,000)	-	-
Openwork Foundation	3,423	-	(3,423)	-	-
Nick Jones Foundation	16,138	-	-	-	16,138
Groundwork	-	375	(375)	-	-
National Lottery	-	5,000	(5,000)	-	-
Wiltshire Moon & Stars	-	5,478	-	-	5,478
NFU Mutual	-	6,509	(6,509)	-	-
Henry Smith Foundation	-	40,000	(40,000)	-	-
Stratton St Margaret PC	-	650	-	-	650
<b>Total</b>	<b>20,561</b>	<b>63,012</b>	<b>(61,307)</b>	<b>-</b>	<b>22,266</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	<b>96,430</b>	<b>34,014</b>	<b>(52,624)</b>	<b>470</b>	<b>78,290</b>
<b>Designated funds:</b>					
Operational provision	12,000	-	-	(470)	11,530
<b>Total</b>	<b>12,000</b>	<b>-</b>	<b>-</b>	<b>(470)</b>	<b>11,530</b>
<b>Total funds</b>	<b>128,991</b>	<b>97,026</b>	<b>(113,931)</b>	<b>-</b>	<b>112,086</b>

### Purposes and restrictions in relation to the funds:

#### Restricted funds:

Wiltshire Community Foundation To help fund new bereavement support groups in Wiltshire over the next two years.

Openwork Foundation To cover rent and a project worker

Nick Jones Foundation To use for delivery of bereavement support to children and young people

Groundwork To use for delivery of bereavement support to children and young people

National Lottery To cover core operational costs

Wiltshire Moon & Stars Bereavement support to families within Swindon & Wiltshire

NFU Mutual Bereavement delivery

Henry Smith Foundation To cover core operational costs

Stratton St Margaret PC Training delivery

#### Designated funds:

Operational provision An operational cost provision for premises rent, project workers and wellbeing of employees and volunteers