

Children's Grief Centre
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2020

Children's Grief Centre

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Children's Grief Centre REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees and Board of Management

Derek Walsh (Appointed 28 July 2020)
Anne Comerford
Majella Foley-Friel (Resigned 2 June 2020)
Seamus O' Brien - Treasurer (Resigned 8 March 2021)
Marie Stuart (Resigned 20 January 2021)
Caroline Keane
Paula Gaire
Fr Michael Kelleher
Ann Marie Ryan
Elke Hayes
Sister Margaret Prendergast
Sister Patricia O' Meara
Sister Noirin Long
Therese Barry
Sister Brenda Dolphin

Chairperson

Philip Mortell

Secretary

Therese Barry (Resigned 19 January, 2021)
Derek Walsh (Appointed 19 January, 2021)

Charitable Tax Exemption Number

CHY20919

Charities Regulatory Authority Number

20083403

Principal Address

Westbourne
Ashbourne Avenue
South Circular Road
Limerick
V94A5NA

Auditors

Carey & Associates
Registered Auditors
Newgarden
Lisnagry
Co Limerick
Republic of Ireland

Bankers

Bank of Ireland
125 O' Connell Street
Limerick

Solicitors

Elizabeth Walsh
Solicitor
1 Killoran Terrace
Limerick

Children's Grief Centre TRUSTEES' REPORT

for the financial year ended 31 December 2020

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 December 2020.

The financial statements are prepared in accordance with the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Children's Grief Centre present a summary of its purpose, governance, activities, achievements and finances for the financial year 2020.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act 2009 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

The main object of the Children's Grief Centre is to provide support services for children between the ages of 4 and 18 who are affected by loss through death, separation, or divorce and to raise awareness and promote understanding of the needs of such children. The service is free at the point of delivery and primarily serves the mid-west region of Limerick, Tipperary and Clare.

Financial Review

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

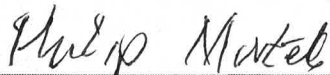
In accordance with the Constitution, the trustees are not required to retire by rotation.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Children's Grief Centre subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 8th June 2021 and signed on its behalf by:



Philip Mortell
Chairperson



Derek Walsh
Secretary

Children's Grief Centre
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 December 2020

The trustees are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

The law applicable to charities in the Republic of Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act, 2009.


In preparing these financial statements, the trustees are required to:


- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 8th June 2021 and signed on its behalf by:


Philip Mortell
Chairperson


Derek Walsh
Secretary

INDEPENDENT AUDITOR'S REPORT to the Members of Children's Grief Centre

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Children's Grief Centre for the financial year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2020 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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 charity's ability to continue as a going concern for a period of at least twelve months from the date 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.

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.

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 course of 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.

Opinions on other matters

In our opinion, based solely on the work undertaken in the course of the audit, we report that:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited. In our opinion the financial statements are in agreement with the books of account.

INDEPENDENT AUDITOR'S REPORT to the Members of Children's Grief Centre

Respective responsibilities

Responsibilities of trustees for the financial statements

As explained more fully in the notes, trustees are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and 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.

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

Auditor's responsibilities for the audit of the financial statements

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 (Ireland) 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 these financial statements.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



CAREY & ASSOCIATES

Chartered Certified Accountants
Registered Auditors • Corporate Finance

INDEPENDENT AUDITOR'S REPORT to the Members of Children's Grief Centre

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

Our report is made solely to the charity's members, as a body. Our audit work has been undertaken so that we might state to the charity'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 any responsibility to anyone other than the charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.

William Carey

For and on behalf of
CAREY & ASSOCIATES

Registered Auditors

Newgarden

Lisnagry

Co Limerick

Republic of Ireland

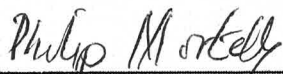
8th June, 2021

Children's Grief Centre
STATEMENT OF FINANCIAL ACTIVITIES
for the financial year ended 31 December 2020

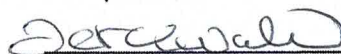
	Notes	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €	Unrestricted Funds 2019 €	Restricted Funds 2019 €	Total 2019 €
Income							
Donations and legacies	3.1	112,098	106,185	218,283	282,331	-	282,331
Charitable activities							
- Grants from governments	3.2	-	42,657	42,657	-	81,389	81,389
and other co-funders							
Other income	3.3	-	-	-	12,198	-	12,198
Total income		112,098	148,842	260,940	294,529	81,389	375,918
Expenditure							
Charitable activities	4.1	109,078	43,357	152,435	90,851	81,389	172,240
Net income		3,020	105,485	108,505	203,678	-	203,678
Transfers between funds		-	-	-	(301,309)	301,309	-
Net movement in funds for the financial year		3,020	105,485	108,505	(97,631)	301,309	203,678
Reconciliation of funds							
Balances brought forward at 1 January 2020	12	83,839	301,309	385,148	181,470	-	181,470
Balances carried forward at 31 December 2020		86,859	406,794	493,653	83,839	301,309	385,148

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Approved by the Board of Trustees on 8th JUNE 2021 and signed on its behalf by:



Philip Mortell
Chairperson

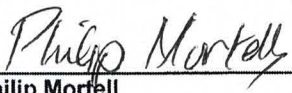


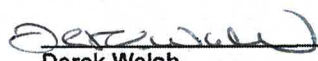
Derek Walsh
Secretary

Children's Grief Centre
BALANCE SHEET
as at 31 December 2020

	Notes	2020 €	2019 €
Fixed Assets			
Tangible assets	7	22,930	-
Current Assets			
Cash at bank and in hand		534,607	398,432
Creditors: Amounts falling due within one year	8	(63,884)	(13,284)
Net Current Assets		470,723	385,148
Total Assets less Current Liabilities		493,653	385,148
Funds			
Restricted funds		406,794	301,309
General funds (unrestricted)		86,859	83,839
Total funds	12	493,653	385,148

Approved by the Board of Trustees on 8th June 2021 and signed on its behalf by:


Philip Mortell
Chairperson


Derek Walsh
Secretary

Children's Grief Centre
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2020

	Notes	2020 €	2019 €
Cash flows from operating activities			
Net movement in funds		108,505	203,678
		<u>108,505</u>	<u>203,678</u>
Movements in working capital:			
Movement in debtors		-	925
Movement in creditors		50,600	(9,926)
		<u>159,105</u>	<u>194,677</u>
Cash flows from investing activities			
Payments for design costs for Building Project		(22,930)	-
		<u>136,175</u>	<u>194,677</u>
Net increase in cash and cash equivalents		136,175	194,677
Cash and cash equivalents at 1 January 2020		398,432	203,755
Cash and cash equivalents at 31 December 2020	13	<u>534,607</u>	<u>398,432</u>

Children's Grief Centre

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2020

1. GENERAL INFORMATION

Children's Grief Centre is a charity registered in the Republic of Ireland. The registered office of the charity is Westbourne, Ashbourne Avenue, South Circular Road, Limerick, V94A5NA which is also the principal place of business. The financial statements have been presented in Euro (€) which is also the functional currency of the entity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "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) (effective 1 January 2015)".

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland.

Statement of compliance

The financial statements of the charity for the year ended 31 December 2020 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "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) (effective 1 January 2015)".

Fund accounting

The following are the categorises of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Children's Grief Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2020

continued

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income generated from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Design costs for Building Project - Not depreciated

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months' notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3.	INCOME				
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2020	2019
		€	€	€	€
	Donations and legacies	112,098	106,185	218,283	282,331

Children's Grief Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2020

continued

3.2	CHARITABLE ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2020 €	2019 €	
	Grants from Government	-	42,657	42,657	81,389	
3.3	OTHER INCOME	Unrestricted Funds €	Restricted Funds €	2020 €	2019 €	
	Other income	-	-	-	12,198	
4.	EXPENDITURE					
4.1	CHARITABLE ACTIVITIES	Direct Costs €	Wage Costs €	Support Costs €	2020 €	2019 €
	Expenditure on charitable activities	16,134	107,271	29,030	152,435	172,240
5.	NET INCOME			2020 €	2019 €	
	Net Income is stated after charging/(crediting):					
	Auditor's remuneration:					
	- audit services			2,400	2,750	
6.	EMPLOYEES AND REMUNERATION					
	Number of employees					
	The average number of persons employed (including executive trustees) during the financial year was as follows:					
				2020 Number	2019 Number	
	Administration and Counselling – (Full Time Equivalent)			3.2	3.2	
	The staff costs comprise:					
				2020 €	2019 €	
	Wages and salaries			96,805	94,554	
	Social security costs			10,466	8,870	
				107,271	103,424	
7.	TANGIBLE FIXED ASSETS					
				Land and buildings freehold €	Total €	
	Cost					
	Design costs for Building Project			22,930	22,930	
	At 31 December 2020			22,930	22,930	
	Net book value					
	At 31 December 2020			22,930	22,930	

Children's Grief Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2020

continued

8. CREDITORS	2020	2019
Amounts falling due within one year	€	€
Taxation and social security costs (Note 9)	7,973	4,769
Accruals and deferred income	55,911	8,515
	<u>63,884</u>	<u>13,284</u>

9. TAXATION AND SOCIAL SECURITY	2020	2019
	€	€
Creditors:		
PAYE / PRSI liabilities	7,973	4,769
	<u>7,973</u>	<u>4,769</u>

10. State Funding

Agency	Pobal
Government Department	Tusla
Grant Programme	Community services
Grant Purpose	Funding to address current waiting list for the listening service
Term	1st January, 2020 to 31st December, 2020
Total grant details	€15,000
Expenditure details	Operational costs
Fund deferred or due at financial year end	Nil
Received in the financial year	€15,000
Grant type	Revenue Grant
Restriction on use	Funding for full time support worker
Agency	Pobal
Government Department	Health Service Executive
Grant Programme	Community services
Grant Purpose	Funding to address current waiting list of the listening service
Term	1st January, 2020 to 31st December, 2020
Total grant details	€15,000
Expenditure details	Operational costs
Fund deferred or due at financial year end	€Nil
Received in the financial year	€15,000
Grant type	Revenue grant
Restriction in use	Funding for full time support worker

Children's Grief Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2020

continued

Agency	Local Government
Government Department	Limerick County Council
Grant Purpose	Community Services
Term	1st January, 2020 to 31 December 2020
Total grant details	€17,000
Expenditure details	Operational costs of part time support worker
Fund deferred or due at financial year end	Nil
Received in financial year	€17,000
Deferred at year end	€8,443
Restriction in use	Funding for part time support worker
Agency	Pobal
Government Department	Tusla
Grant Programme	Counselling grant
Term	1st January, 2020 to 31st December, 2020
Total grant details	€4,100
Expenditure details	Operational costs
Fund deferred or due at financial year	Nil
Received in financial year end	€4,100
Grant type	Revenue Grant
Restriction in use	Funding for full time support worker

The charity also provides an undertaking that the State's investment is protected and will not be used as security for any other activity without prior consultation with the parent Department and sanction of DPER. State funding above is in compliance with DPE 022/05/13 Circular: 13/2014 'Management of and Accountability for Grants from Exchequer Funds'. The charity does not have any employee whose total employee benefits (excluding employer pension costs) for the reporting period exceeds €60,000 and the charity does not make employer pension contributions to any employee. Therefore, a table is not required to accompany the report as required under DPE 022/05/2013 Circular: 13/2014.

Children's Grief Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2020

continued

11. RESERVES

	2020 €	2019 €
At 1 January 2020	385,148	181,470
Surplus for the financial year	108,505	203,678
At 31 December 2020	<u>493,653</u>	<u>385,148</u>

12. FUNDS

12.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2019	181,470	-	181,470
Movement during the financial year	(97,631)	301,309	203,678
At 31 December 2019	83,839	301,309	385,148
Movement during the financial year	3,020	105,485	108,505
At 31 December 2020	<u>86,859</u>	<u>406,794</u>	<u>493,653</u>

12.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2020 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2020 €
Restricted funds					
Building Project ,wage cost and other costs	301,309	148,842	43,357	-	406,794
Unrestricted funds					
Unrestricted General	83,839	112,098	109,078	-	86,839
Total funds	<u>385,148</u>	<u>260,940</u>	<u>152,435</u>	<u>-</u>	<u>493,653</u>

12.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted Funds	22,930	383,864	-	406,794
General Funds	-	150,743	(63,884)	86,859
	<u>22,930</u>	<u>534,607</u>	<u>(63,884)</u>	<u>493,653</u>

13. CASH AND CASH EQUIVALENTS

	2020 €	2019 €
Cash and bank balances – General Funds	150,743	97,123
Cash equivalents – Restricted Funds	383,864	301,309
	<u>534,607</u>	<u>398,432</u>

14. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

15. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Trustees on .

CHILDREN'S GRIEF CENTRE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

NOT COVERED BY THE REPORT OF THE AUDITORS

Children's Grief Centre**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement

for the financial year ended 31 December 2020

	2020 €	2019 €
Income		
Donations	218,283	282,331
Restricted Grants	42,657	81,389
Workshops and training	-	12,198
	<u>260,940</u>	<u>375,918</u>
Expenses		
Wages and salaries	96,805	94,554
Social security costs	10,466	8,870
Staff training	1,202	1,853
Support volunteer fees	-	5,573
Conference costs	-	9,401
Cleaning	1,252	1,013
Repairs and maintenance	7,141	2,835
Printing, postage and stationery	5,309	6,201
Advertising	387	-
Telephone	1,303	1,375
Computer costs	3,798	3,621
Travel and entertainment expenses	692	2,175
Website development costs	1,764	3,149
Legal and professional	455	-
Fundraising costs	16,134	26,115
Auditor's remuneration	2,400	2,750
Bank charges	283	660
Canteen	231	48
Art room expenses	447	1,422
General expenses	2,366	625
	<u>152,435</u>	<u>172,240</u>
Net surplus	<u>108,505</u>	<u>203,678</u>