

**BALLOONS (DEVON)**  
**(A company limited by guarantee)**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**



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**BALLOONS (DEVON)**  
**(A company limited by guarantee)**

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**CONTENTS**

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	Page
<b>Reference and administrative details of the Company, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 10
<b>Independent examiner's report</b>	11 - 12
<b>Statement of financial activities</b>	13
<b>Balance sheet</b>	14 - 15
<b>Notes to the financial statements</b>	16 - 29

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

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<b>Trustees</b>	S Bright, Chairman R Bending, Treasurer M Betts J Bradley S Bulmer C Holme C Selley A Tyler H Roberts (appointed 11 June 2020) J Bearman (appointed 11 June 2020) D Johnstone (resigned 11 June 2020) P Lewis (resigned 18 August 2020)
<b>Company registered number</b>	07849857
<b>Charity registered number</b>	1158666
<b>Registered office</b>	Basepoint Business Centre Yeoford Way Marsh Barton Trading Estate Exeter Devon EX2 8LB
<b>Chief executive officer</b>	S Bennett
<b>Accountants</b>	Griffin Chartered Accountants 165 High Street Honiton EX14 1LQ
<b>Bankers</b>	Lloyds Bank PLC 234 High Street Exeter Devon EX4 3NL

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**BALLOONS (DEVON)**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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The Trustees present their annual report together with the financial statements of the Balloons (Devon) for the year 1 December 2019 to 30 November 2020. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### **Objectives and activities**

#### **a. Policies and objectives**

The charitable objectives of Balloons (Devon) are:

- To preserve and protect health, primarily in Devon, by providing advice, support and counselling in respect of pre and post bereavement suffered by children, young people and young adults (up to 25 years of age) and their families/carers.
- To advance education and training in pre and post bereavement support for the public benefit in particular for professionals and volunteers working with children, young people and young adults.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

### **Achievements and performance**

#### **a. Main achievements of the Company**

Balloons was absolutely thrilled to be awarded the Queen's Award for Voluntary Service in June 2020, the MBE for the voluntary sector! We couldn't be prouder. What an amazing achievement in such a challenging year, and a fitting testimony to the hard work and dedication of our volunteering team.

*"Congratulations on being awarded the Queen's Award for Voluntary Service in June 2020. What an amazing achievement. We hope you are very proud. We chose you because the dedication of the trustees, the staff and the volunteers was so evident and the way you build relationships and respond to your clients' needs was very impressive" - Queen's Award for Voluntary Service representative.*

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**Achievements and performance (continued)**

**b. Review of activities**

Who we are:

Balloons provides pre and post-bereavement support to children and young people (aged 5-25) and their caregivers in Exeter, Mid and East Devon. We also provide advice and training to professionals working across a range of disciplines.

Research clearly indicates that the death of a significant loved one is a critical, traumatic moment for children and young people (C&YP). Unsupported C&YP have poorer health and educational outcomes, are more likely to enter the criminal justice system, have higher teenage pregnancy rates, are more prone to a range of psychological disturbances. Balloons support mitigates against these negative health, educational and social outcomes.

Our Vision:

That bereaved C&YP have somewhere to turn when someone significant in their lives dies.

Our Mission:

To support bereaved C&YP in our area when someone significant in their life dies. To work alongside their families and the professionals who provide care to them to further enhance the support they receive.

Our overall social objectives:

- That death is talked about more openly and the taboo around death is lessened
- That grieving is seen as a natural process which is part of the human condition
- That the grief experienced by C&YP is honoured and respected and families and communities are better able to support bereaved C&YP
- That bereaved C&YP are more resilient and have enhanced coping strategies

Our Values:

1. Open, reflective and responsive: delivering a service which centrally positions the needs and concerns of bereaved C&YP and creates a safe space for them to process grief, remaining dynamic and responsive and building a bespoke and creative support package
2. Compassionate: ensuring that bereaved C&YP are treated with dignity and respect and listened to without judgement
3. Supportive: supporting the professional and family communities within which C&YP live so that they in turn can provide support to bereaved C&YP
4. Innovative: willing to engage with new developments in the field of childhood grief and ensure that our practice is relevant and forward thinking
5. Trustworthy: building relationships that are open, honest, collaborative and C&YP centred

Our Services:

**1:1 support** - we work with C&YP when someone significant in their lives has died (post bereavement) or is going to die (pre-bereavement). Over 60% of our work is when a parent or primary carer dies. Our 1:1 support work is bespoke, responding to the individual needs of the C&YP and resulting in a range of positive outcomes - the ability to maintain emotional and social health and to stay positively engaged in family and school life.

**Activity Days pre-pandemic** – after 1:1 support many C&YP attend our Activity Days, participating in activities to enhance wellbeing in a safe environment with others who have had similar bereavement experiences, thus reducing feelings of isolation.

**Family Events pre-pandemic** – these events give families facing a very different future to the one they thought they had the chance to have fun in a supportive community and to undertake activities that might now be unaffordable due to financial changes in their circumstances.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**Achievements and performance (continued)**

**Telephone helpline** – our helpline provides comfort, advice, information and coping ideas for the pre-bereavement and post-bereavement phase.

**Training for partners and local agencies** - we provide childhood grief training for schools, GP surgeries, police, youth offending teams, hospices etc., equipping those agencies with the skills and knowledge to better support grieving C&YP and their families. This means that our work doesn't just impact on individuals and families, but also enables changes in the communities that C&YP live in.

2020:

Whilst 2020 started with business as usual, it didn't stay that way for long. The COVID-19 pandemic broke in March 2020. We were suddenly catapulted into a new state of being and needed to quickly adjust to restrictions and closures whilst still trying to provide a different but nonetheless meaningful service.

Along with many others, we immediately faced several huge challenges:

- A fundraising crisis, as all our fundraising applications were paused, our fundraising events cancelled and our corporate donors unable to support us in the usual way
- Service suspension, as schools and colleges where we provide most of our support were closed
- The need to quickly and carefully develop new ways of delivering services, which would still enable vital support to reach bereaved C&YP and their families
- The need to set up new ways of working and of managing and supporting staff and volunteers

Our work is in bereavement care, and C&YP and their families across the country were enveloped in a public discussion about death, dying and bereavement that is unprecedented in our post-war society. As the death toll rose and continues to rise, services like ours became vital sources of support and guidance, and this work continues as the impact of the pandemic is more widely felt. This, of course, is a necessary but very painful process as we come to terms with the huge loss of life. Behind each number is an important individual story of grief that will have a profound impact on the bereaved and those around them for many years to come. These are the stories we hear every day, and it is a privilege to do so and to be able to offer our support at such a difficult time.

I am incredibly grateful to the staff team, my fellow Trustees and the Balloons volunteers, who pulled together quickly and with a spirit of generosity and empathy, to continue to provide support to grieving C&YP.

We took a phased approach to the adaptation of our services and aimed to be fast and flexible with this, so that grieving C&YP were not lost, whilst also ensuring we were making wise, ethical and sustainable decisions about service adaptation.

As we adapted our services, we consulted with several stakeholder groups:

- Families accessing our services
- Professionals – schools, police, social services, healthcare services
- Other charities – hospices, child bereavement charities, cancer support charities

Phase 1 (end of March to May) – the development of our mentoring service for caregivers and our coaching service for professionals so that they can in turn support grieving C&YP. This took us through the first lockdown when we were unable to go into schools to meet face to face with grieving C&YP.

Phase 2 (May to September) – the continuation of our mentoring service for caregivers and our coaching service for professionals; addition of our Schools Support Programme – formal training and support for schools to deliver intensive grief support.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**Achievements and performance (continued)**

Phase 3 (September onwards) – the continuation of our mentoring service for caregivers and our coaching service for professionals; continuation of our Schools Support Programme; addition of 1:1 face to face work with C&YP back in schools and colleges where permissible.

*'We loved receiving support from you through the coaching service. It empowered our TA to support the siblings in the family where Dad took his life after losing his job in the pandemic. Lots of what she has learned is now being used with other pupils as well. It's been great, but we can't wait to get you back on site as well!' Partner Primary School Headteacher*

Throughout our service adaptation process, we kept our core values and ways of working forefronted. This is crucial so that we continue to deliver a service that genuinely meets need, that considers clinical safety and best practice, and which always has an eye on safeguarding. We were particularly aware that when we were working with families during the first lockdown, the children were not being seen by school staff on a regular basis as normal, and safeguarding issues could easily go unnoticed. We therefore repeated safeguarding training for all staff and volunteers (via Zoom) and adapted that training where needed to consider our current service model and the current situation for C&YP.

At all times we have kept abreast of research findings to build our understanding of how the pandemic might impact our client group. Our core business is bereavement, and of course we were in a time of unprecedented bereavement.

We noted that whilst in the grip of the pandemic, grieving C&YP were often experiencing the following:

- A re-triggering of grief – C&YP bereaved of parent, sibling, friend, grandparent etc. will have grief memories re-triggered and may experience a new bereavement – that their loved one isn't with them at this unprecedented time.
- A different level of trauma attached to the bereavement - may not be able to say goodbye, robbed of mourning rituals and routines – school, visiting grandparents, sense of - 'why us?', 'why now?'. Under normal circumstances we turn to others for support. We gather with friends and family to cry, share happy memories, offer care and support to one another. The pandemic has wreaked havoc on these rituals.
- A heightened fear of losing those they love - along with the viral pandemic comes a pandemic of fear. New rituals – 'don't touch', 'stay away' – replace 'let me give you a hug'. This leaves bereaved children vulnerable and afraid.
- A witnessing of the deterioration of good mental health in their caregivers, who are also bereaved and grieving, and not coping as well due to the pandemic.
- Increased feelings of isolation - one of the greatest challenges of grieving in the age of COVID-19 is isolation. Grief is an isolating experience under normal circumstances, but social distancing and quarantine have made the process lonelier still.

*'In my grief support we looked at ways to manage my anxiety better and not let it be so difficult for me, like sleeping better and things like that. Even now I still use my sleep routine before bed as it helps me to get better sleep. I do it without thinking now' Balloons Service User*

The world around us has undoubtedly changed dramatically but we have responded with adapted services and an unwavering spirit to do the best we can. We have changed too and when the time is right, we will be able to pause and reflect on all we have achieved and decide which new ways of working we will take forward and which were just temporary to adapt to extraordinary times.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**Achievements and performance (continued)**

2020 Service Statistics:

- We responded to 490 enquiries regarding post-bereavement support
- We responded to 53 enquiries regarding pre-bereavement support
- We delivered 331 hours of telephone support
- We supported 59 C&YP in 1:1 support
- We coached 17 professionals to in turn support grieving pupils
- We mentored 21 caregivers to in turn support grieving children
- We sent out 134 care packages

Grief Support Worker Volunteers:

*'Volunteering for Balloons has always been really important to me, but now it feels more important than ever. Children who are bereaved in the pandemic face a more complex range of issues and grief responses. It is more important than ever that I do my bit, volunteering for this wonderful charity, so that grieving children have the best possible chance to thrive' GSW Volunteer*

Throughout the 'life cycle' of volunteering for Balloons, time and care is given to ensuring that the volunteers feel valued and held in their volunteering experience. We know that if we can build the best possible volunteering experience, then individual volunteers will enjoy their volunteering and stay with us for longer – so a win win!

Our dedicated team of Grief Support Worker volunteers were of course hugely impacted by the pandemic as everyone was and continues to be. At the outset of the year, we had a team of 52. We had built up this team over many years and were very proud of our high levels of volunteer engagement and satisfaction in the volunteering experience. In many ways this is what stood out to the Queen's Award representatives when they carried out their assessment and ultimately presented us with our award for volunteering. Of course, at the start of the pandemic and in the first lockdown, many of our volunteers took time to adjust to the changes in their personal life and their family life.

Our annual volunteer survey showed high levels of satisfaction despite some volunteers having to step back to take on caring responsibilities in the pandemic. We are incredibly proud of the volunteer team and feel extremely lucky to have such high calibre volunteers wanting to go the extra mile. Indeed, it is hard to put into words how very grateful I am to each and every volunteer, for wanting to continue to do all they can to support grieving C&YP.

Balloons Trustees:

It was a year of fond farewells and eager welcomes.

We said goodbye to Drummond Johnstone, who had been a Trustee almost from the outset of Balloons. We miss his warmth and wisdom, and his love of cake! We thank him for his service and wish him well for his retirement and for pastures new. We also said goodbye to Paul Lewis, our Treasurer for five years. Paul ensured that our financial reporting stayed on track throughout his tenure and we thank him for his commitment and his spreadsheet knowledge!

We then welcomed two new Trustees at our June Annual General Meeting. John Bearman joined us and brings with him over 30 years' experience within the asset and financial management sectors. In 2016 John took the bold move of following a long held ambition to own and run a business of his own, and now runs a successful campsite. Hannah Roberts also joined us and brought with her ten years' experience of the charity sector and of fundraising specifically. Hannah also has years of experience of volunteering for different charities. We welcome the fresh perspectives and the expertise that John and Hannah bring to the Board.

I know how lucky I am to work alongside such a dedicated and experienced team of Trustees.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**Achievements and performance (continued)**

Balloons Staff:

From March 2020, everything changed as the pandemic took hold and the first lockdown was announced. We repositioned staff to working from home and set up appropriate communication and supervision structures to manage remote working. I want to pay a debt of gratitude to our small staff team, to Sara Bennett, our CEO and to Liz Cook and Donna James, our Clinical Managers, who continued to diligently work in the best interests of our client group despite the challenges.

We were very excited to welcome our new Office Manager Clare Hammond in July 2020. What a time for Clare to start a new job, but luckily Clare had been volunteering for Balloons for six years previously, so knew us well. Clare has already shown what an asset she is to Balloons and has risen to all the challenges of managing the administrative functioning of the charity in such remarkable times.

Balloons Funding:

As always, we are extremely grateful to everyone who supported us this year, and full details can of course be found in our accounts. We pride ourselves on managing to deliver big services on modest amounts, and this has been true this year more than ever.

Most importantly, we came to the end of our three year grant cycle with the National Lottery in August 2020, and we thank them for their support and their belief in what we do.

At the time of writing, our CEO is working hard to identify a main grant giver going forwards, and we are doing all we can in the meantime to draw in smaller but significant amounts of funding from a variety of sources.

A huge thank you to those corporates who were still able to work alongside us despite the difficulties they faced in the pandemic.

Reflections:

We are incredibly proud about so much during such a turbulent year, and draw your attention to:

**Keeping going** – this has surely got to be our biggest achievement in 2020, that despite everything, despite all the challenges and all the setbacks and despite being exposed to the very raw pain of the pandemic through our work – we just kept going, and never once closed our doors even for a day.

**Queen's Award for Voluntary Service** – the MBE for the voluntary sector, it forms a lasting tribute to the dedication and excellence of our volunteering team. It's just a pity that we won it in a year when we couldn't attend the usual celebratory events, but we did host a fabulous Zoom party!

**GSW Volunteers** – we have had so many challenges in 2020, when our volunteer's lives were turned upside down and the volunteering opportunities we would normally offer were no longer possible in the same way. One of our key successes this year has been in the engagement strategy we have rolled out so that our volunteers continue to feel they are of value to us and they want to maintain their commitment to volunteering for Balloons, even if they can't do that right now.

**Trustee Board** – inducting our new Trustees at a time when we couldn't meet up and it was challenging for them to feel engaged with us as a charity – but we made it work.

**Staff Team** – our focus in 2020 was on supporting staff to adjust to huge changes – home based working, different service delivery adaptations, receiving managerial supervision and support remotely etc. There have been moments when this has been hugely challenging. No one could have guessed that we would be working in the field of bereavement support during the time of a global pandemic. A big achievement has been to keep the team motivated, supported, and able to function, and attention has been given to staff wellbeing and emotional support.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**Achievements and performance (continued)**

**Safeguarding** – effective safeguarding practice sits at the heart of Balloons, as we work with vulnerable C&YP. Keeping the focus on safeguarding whilst we adapted our clinical models of service delivery was at times very complex. We are proud that this has continued to be a high priority for us.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

Our Reserves Policy is carefully considered and reviewed on a regular basis, and the Board of Trustees considers it appropriate to maintain reserves at levels equivalent of up to 12 months expenditure (£180,000) in line with Charity Commission guidance on best practice. The impact of Covid on our financial position means that we have fallen below this level with total reserves at the year end of £134,994 (2019 - £184,548). The Trustees immediate priority after the delivery of our services to an appropriate standard remains ensuring that the financial position of the charity is sufficient for us to continue as a going concern. The majority of our remaining reserves continue to be classified as unrestricted, which allows the charity to control how and when this is spent in accordance with its charitable objectives. Those funds received and classified as restricted funds continue to be spent in accordance with the terms agreed with the funder.

Our 2020/21 budget indicates that we have a funding gap of over £126,000. Our Chief Executive has worked hard to address this gap and we have already had success through significant grants from BBC Children in Need and Global's Make Some Noise. We are undertaking scenario planning and seeking to understand the financial options available to us in the event that our income and reserves look like they are unable to cover unavoidable expenditure in the next 12 months. Whilst we are taking a prudent approach, we remain positive that Balloons will successfully navigate the financial challenges thanks to the generous support of all our funders and the great work of the staff team.

**c. Principal risks and uncertainties**

The Trustees regularly review the major risks to which the charity is exposed and systems have been established to mitigate those risks. The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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**BALLOONS (DEVON)**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**d. Review of 2020**

The Statement of Financial Activities shows total income received for the year to 30 November 2020 of £110,951 (2019 - £173,327) with total expenditure for the year of £160,505 (2019 - £195,300), to generate a deficit of £49,554 (2019 - £21,973). The charity began the year with reserves of £184,548 and ended the year with reserves of £134,994 of which £Nil (2019 - £54,037) was restricted and £134,994 (2019 - £130,511) was unrestricted.

The impact of Covid significantly impacted our income streams. A large part of Balloons funds come from the financial generosity we receive from companies and individuals. A great many of those companies have themselves struggled this year and they have been unable to support us financially. Additionally, our financial support from companies and individuals is often generated by fundraising activities; the lockdown has curtailed many of the activities that would otherwise have occurred. We remain grateful for all the income we have received during this year, and for the National Lottery grant, which in this year represented the final year of our three year funding agreement.

We have survived the year thanks in part to our prudent reserves policy, which allowed us to build up sufficient cash reserves in prior years to help us weather financial storms, although we did not foresee this particular storm coming. We also cut our costs significantly this year. The £160,505 we spent this year contrasts with the £195,300 we spent in the prior year. Part of the reduction in spend was a natural consequence of our inability to perform some of the activities that we would undertake in a normal year, however we also reduced our spend where we could. In particular we had to make some difficult decisions around two members of staff who were appointed just prior to the pandemic in order to safeguard the future of the organisation.

Most of the charity's expenditure is accounted for by the salaries of our small team required to support and oversee our team of volunteer grief support workers. Other overhead costs remain relatively low, with office rental and service costs being the next largest category of expenditure.

Our Finance sub-committee continues to meet regularly to review the finances and ensure the charity is operating both efficiently and within an appropriate environment of financial controls. The impact of Covid on our financial position caused us to increase our meetings frequency at times, in order to continue to monitor and take action where required.

**Structure, governance and management**

**a. Constitution**

Balloons (Devon) is registered as a charitable company limited by guarantee and was set up by a Trust deed.

**b. Methods of appointment or election of Trustees**

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

**c. Pay policy for key management personnel**

The Trustees are responsible for recruiting and appointing staff with the relevant skills and experience to deliver executive roles as required. Key management personnel receive regular appraisals.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**Plans for future periods**

We expect the ripple effect of the pandemic to be huge. Death and dying is now part of our daily conversation and we run the risk of C&YP who are bereaved being overwhelmed.

Researchers are starting to explore the 'pandemic' of current unmet need that we will need to face once the Covid pandemic is 'under control'. Specialist support for C&YP to process, unpack and understand their grief will be hugely important as part of our collective recovery.

What we have always held on to throughout this terrible global public health emergency is that it is an absolute privilege to support those impacted by bereavement in such unprecedented times.

**Statement of Trustees' responsibilities**

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

Company law requires the Trustees to prepare financial statements for each financial year. 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 Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**S Bright**  
(Chair of Trustees)

Date: 24 JUNE 2021

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**BALLOONS (DEVON)**  
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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**Independent examiner's report to the Trustees of Balloons (Devon) ('the Company')**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 30 November 2020.

**Responsibilities and basis of report**

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 accounts to be reached.

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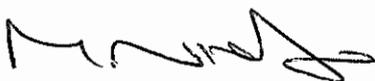
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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:



Dated: 30/04/2021

Misty Nickells FCA

Griffin  
Chartered Accountants  
165 High Street  
Honiton  
Devon  
EX14 1LQ

**BALLOONS (DEVON)**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

	Note	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>					
Donations and legacies	3	61,671	48,827	110,498	171,386
Other trading activities	4	-	-	-	1,250
Investments	5	-	453	453	691
<b>Total income</b>		<u>61,671</u>	<u>49,280</u>	<u>110,951</u>	<u>173,327</u>
<b>Expenditure on:</b>					
Raising funds		-	-	-	454
Charitable activities		115,708	44,797	160,505	194,846
<b>Total expenditure</b>		<u>115,708</u>	<u>44,797</u>	<u>160,505</u>	<u>195,300</u>
<b>Net movement in funds</b>		<u>(54,037)</u>	<u>4,483</u>	<u>(49,554)</u>	<u>(21,973)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		54,037	130,511	184,548	206,521
Net movement in funds		(54,037)	4,483	(49,554)	(21,973)
<b>Total funds carried forward</b>		<u>-</u>	<u>134,994</u>	<u>134,994</u>	<u>184,548</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 16 to 29 form part of these financial statements.

**BALLOONS (DEVON)**  
(A company limited by guarantee)

**BALANCE SHEET**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	10	3,680	4,053
		<u>3,680</u>	<u>4,053</u>
<b>Current assets</b>			
Cash at bank and in hand		135,020	181,728
		<u>135,020</u>	<u>181,728</u>
Creditors: amounts falling due within one year	11	(3,706)	(1,233)
		<u>131,314</u>	<u>180,495</u>
<b>Net current assets</b>		<u>131,314</u>	<u>180,495</u>
<b>Total assets less current liabilities</b>		<u>134,994</u>	<u>184,548</u>
<b>Net assets excluding pension asset</b>		<u>134,994</u>	<u>184,548</u>
<b>Total net assets</b>		<u><u>134,994</u></u>	<u><u>184,548</u></u>
<b>Charity funds</b>			
Restricted funds	12	-	54,037
Unrestricted funds	12	134,994	130,511
		<u>134,994</u>	<u>130,511</u>
<b>Total funds</b>		<u><u>134,994</u></u>	<u><u>184,548</u></u>

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**BALLOONS (DEVON)**  
**(A company limited by guarantee)**

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**BALANCE SHEET (CONTINUED)**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

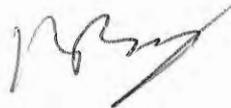
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**S Bright**  
(Chair of Trustees)  
Date: 24<sup>th</sup> June 2021



**R Bending**  
(Treasurer)

The notes on pages 16 to 29 form part of these financial statements.

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**BALLOONS (DEVON)**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**1. General information**

Balloons (Devon) is a charity, limited by guarantee, incorporated in England and Wales. It does not have share capital and each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation. The registered office address is Basepoint Business Centre, Yeoford Way, Marsh Barton, Exeter, Devon, EX2 8LB.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Balloons (Devon) 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.

**2.2 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

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**BALLOONS (DEVON)**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**2. Accounting policies (continued)**

**2.3 Expenditure (continued)**

All expenditure is inclusive of irrecoverable VAT.

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Office equipment	-	15% reducing balance
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**2.6 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.7 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

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**BALLOONS (DEVON)**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**2. Accounting policies (continued)**

**2.8 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.9 Pensions**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

**2.10 Fund accounting**

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

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**BALLOONS (DEVON)**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

**3. Income from donations and legacies**

	<b>Restricted funds 2020 £</b>	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Donations	-	35,827	<b>35,827</b>
Grants	61,671	13,000	<b>74,671</b>
	<b>61,671</b>	<b>48,827</b>	<b>110,498</b>
	<i>Restricted funds 2019 £</i>	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Donations	-	68,331	68,331
Grants	93,055	10,000	103,055
	<b>93,055</b>	<b>78,331</b>	<b>171,386</b>

**4. Income from other trading activities**

**Income from fundraising events**

		<b>Total funds 2020 £</b>
Sales of goods and services		-
	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Sales of goods and services	<b>1,250</b>	<b>1,250</b>

**BALLOONS (DEVON)**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

**5. Investment income**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Interest receivable on bank deposits	453	453

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Interest receivable on bank deposits	691	691

**6. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2020 £</b>	<b>Support costs 2020 £</b>	<b>Total funds 2020 £</b>
Bereavement support	119,062	41,443	160,505

	<i>Activities undertaken directly 2019 £</i>	<i>Support costs 2019 £</i>	<i>Total funds 2019 £</i>
Bereavement support	154,150	40,696	194,846

**BALLOONS (DEVON)**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

**6. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Bereavement support 2020 £</b>	<b>Total funds 2020 £</b>
Staff costs	112,095	<b>112,095</b>
Direct delivery costs	1,081	<b>1,081</b>
Supervision and other staff costs	2,128	<b>2,128</b>
Travel	226	<b>226</b>
Volunteer expenses	3,532	<b>3,532</b>
	<hr/> <b>119,062</b> <hr/>	<hr/> <b>119,062</b> <hr/>
	<i>Bereavement support 2019 £</i>	<i>Total funds 2019 £</i>
Staff costs	135,425	135,425
Direct delivery costs	4,511	4,511
Supervision and other staff costs	4,631	4,631
Travel	822	822
Volunteer expenses	8,761	8,761
	<hr/> <b>154,150</b> <hr/>	<hr/> <b>154,150</b> <hr/>

**BALLOONS (DEVON)**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

**6. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Bereavement support 2020 £</b>	<b>Total funds 2020 £</b>
Depreciation	649	<b>649</b>
Rent	27,783	<b>27,783</b>
Light, heat and power	1,428	<b>1,428</b>
Insurance	1,000	<b>1,000</b>
Administration	6,933	<b>6,933</b>
Subscriptions	677	<b>677</b>
Legal and professional Governance	1,533	<b>1,533</b>
	1,440	<b>1,440</b>
	<u>41,443</u>	<u><b>41,443</b></u>
	<i>Bereavement support 2019 £</i>	<i>Total funds 2019 £</i>
Depreciation	715	715
Rent	26,807	26,807
Light, heat and power	1,728	1,728
Insurance	983	983
Repairs and maintenance	972	972
Administration	7,277	7,277
Subscriptions	968	968
Governance	1,246	1,246
	<u>40,696</u>	<u>40,696</u>

**BALLOONS (DEVON)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

**7. Independent examiner's remuneration**

	2020 £	2019 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	<u>1,440</u>	<u>1,230</u>

**8. Staff costs**

	2020 £	2019 £
Wages and salaries	102,399	121,472
Social security costs	4,901	7,881
Contribution to defined contribution pension schemes	4,795	6,072
	<u>112,095</u>	<u>135,425</u>

The average number of persons employed by the Company during the year was as follows:

	2020 No.	2019 No.
Employees	<u>4</u>	<u>5</u>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprises the Trustees and the Chief Executive Officer. The total employee benefits of the key management personnel is £43,593 (2019 - £37,234).

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 30 November 2020, no Trustee expenses have been incurred (2019 - £NIL).

**BALLOONS (DEVON)**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

**10. Tangible fixed assets**

	<b>Office equipment £</b>
<b>Cost or valuation</b>	
At 1 December 2019	7,013
Additions	276
	7,289
At 30 November 2020	7,289
<b>Depreciation</b>	
At 1 December 2019	2,960
Charge for the year	649
	3,609
At 30 November 2020	3,609
<b>Net book value</b>	
At 30 November 2020	3,680
At 30 November 2019	4,053

**11. Creditors: Amounts falling due within one year**

	<b>2020 £</b>	<b>2019 £</b>
Trade creditors	2,266	-
Accruals and deferred income	1,440	1,233
	3,706	1,233

**BALLOONS (DEVON)**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

**12. Statement of funds**

**Statement of funds - current year**

	Balance at 1 December 2019 £	Income £	Expenditure £	Balance at 30 November 2020 £
<b>Unrestricted funds</b>				
General funds	130,511	49,280	(44,797)	134,994
<b>Restricted funds</b>				
The Norman Family Trust	1,000	2,000	(3,000)	-
The Foxglove Trust	-	1,500	(1,500)	-
The Big Lottery	38,037	44,171	(82,208)	-
DPCC - Victim Care Network	-	10,000	(10,000)	-
Devon Community Foundation	-	2,500	(2,500)	-
Comic Relief	-	1,500	(1,500)	-
The Act Foundation	10,000	-	(10,000)	-
True Colours	5,000	-	(5,000)	-
	<u>54,037</u>	<u>61,671</u>	<u>(115,708)</u>	<u>-</u>
<b>Total of funds</b>	<u><u>184,548</u></u>	<u><u>110,951</u></u>	<u><u>(160,505)</u></u>	<u><u>134,994</u></u>

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**BALLOONS (DEVON)**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**12. Statement of funds (continued)**

The specific purposes for which the funds are to be applied are as follows:

The Norman Family Charitable Trust - the £1,000 brought forward was restricted towards bereavement support work. A further £2,000 was received in the year which was towards the charity's Covid-19 service adaptation.

The Foxglove Trust - £7,000 was received in the year of which £1,000 was restricted towards a Grief Support Worker Annual Conference and £500 towards a Christmas party. The remaining £5,500 received from The Foxglove Trust was unrestricted towards general running costs.

The Big Lottery - income received as part of a three year grant programme for the 'bereavement and loss looking onwards' project which will partly fund three existing part time staff posts, training, travel, office equipment and overheads.

DPCC Victim Care Network - income received from Devon and Cornwall Police to provide training to strengthen the communities around grieving children and young people.

Devon Community Foundation - income received from the Devon Coronavirus Response and Recovery Fund to support the vulnerable during the coronavirus outbreak.

Comic Relief - income received from the Comic Relief Community Funds to go towards Grief Support Worker pre-bereavement training and CPD programme.

The Act Foundation - income received to go towards pre-bereavement support partly covering two staff member's salaries.

True Colours - income received to go towards pre-bereavement support partly covering two staff member's salaries.

**BALLOONS (DEVON)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

**12. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 December 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 November 2019 £</i>
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Global's Make Some Noise	11,020	-	(11,020)	-
<b>General funds</b>				
General funds	157,867	80,272	(107,628)	130,511
<b>Total Unrestricted funds</b>	<b>168,887</b>	<b>80,272</b>	<b>(118,648)</b>	<b>130,511</b>
<b>Restricted funds</b>				
The Norman Family Trust	-	1,000	-	1,000
The Big Lottery	17,436	87,055	(66,454)	38,037
Devon Community Foundation	598	-	(598)	-
The Elmgrant Trust	2,000	-	(2,000)	-
The Foxglove Trust	5,600	-	(5,600)	-
The Act Foundation	10,000	-	-	10,000
Yorkshire Building Society	2,000	-	(2,000)	-
True Colours	-	5,000	-	5,000
	37,634	93,055	(76,652)	54,037
<b>Total of funds</b>	<b>206,521</b>	<b>173,327</b>	<b>(195,300)</b>	<b>184,548</b>

**BALLOONS (DEVON)**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

**13. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 December 2019 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 30 November 2020 £</b>
General funds	130,511	49,280	(44,797)	134,994
Restricted funds	54,037	61,671	(115,708)	-
	<u>184,548</u>	<u>110,951</u>	<u>(160,505)</u>	<u>134,994</u>

**Summary of funds - prior year**

	<i>Balance at 1 December 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 November 2019 £</i>
Designated funds	11,020	-	(11,020)	-
General funds	157,867	80,272	(107,628)	130,511
Restricted funds	37,634	93,055	(76,652)	54,037
	<u>206,521</u>	<u>173,327</u>	<u>(195,300)</u>	<u>184,548</u>

**BALLOONS (DEVON)**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

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

**Analysis of net assets between funds - current period**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Tangible fixed assets	3,680	<b>3,680</b>
Current assets	135,020	<b>135,020</b>
Creditors due within one year	(3,706)	<b>(3,706)</b>
<b>Total</b>	<b>134,994</b>	<b>134,994</b>

**Analysis of net assets between funds - prior period**

	<i>Endowment funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	-	-	4,053	4,053
Current assets	130,725	51,003	-	181,728
Creditors due within one year	-	-	(1,233)	(1,233)
<b>Total</b>	<b>130,725</b>	<b>51,003</b>	<b>2,820</b>	<b>184,548</b>

**15. Pension commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £4,795 (2019 - £6,072). £Nil (2019 - £Nil) is payable to the fund at the balance sheet date and is included within creditors.

**16. Related party transactions**

No related party transactions took place in the period.