

Walsall Bereavement Support Service



**Trustees Annual Report and
Financial Statements**
for the period 1st April 2017 - 31st March 2018

C.I.O Registered Charity Number 1152724

Our Mission Statement

We aim to provide caring and sensitive support to bereaved children and adults from Walsall who need help in coping with the loss of a relative or friend

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Report of the Trustees

The Trustees of Walsall Bereavement Support Service ("the Charity") have pleasure in presenting their report and financial statements for the year ended 31 March 2018. The financial statements comply with the Charities Act, the Charity's Constitution and 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 (FRS102) (effective 1 January 2015).

Objectives and Activities of WBSS

To help relieve hardship, distress, and poor health amongst people who have suffered bereavement through the death of a close relative or friend, by providing services such as listening, befriending, advice, information, counselling, practical help on an individual or group basis; without distinction of age, race, gender, disability, sexual orientation or social class.

Advance the education of the public to understand the needs of bereaved people, including the sharing of information on good practice with other helping agencies.

Public Benefit

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have regard to the Charity Commission's general guidance on public benefit 'Charities and Public Benefit'. In the opinion of the trustees, the objectives of the charity as detailed above are for the public benefit.

The support offered by Walsall Bereavement Support Service is currently available free of charge to bereaved children, young people and their families who live within the Walsall borough and also to adults bereaved by suicide.

Support is offered irrespective of relationship to the deceased, how they died or the length of time that has elapsed since they died.

Counselling and Information

During this financial period the main areas of charitable activity were the provision of support for bereaved adults, utilising volunteer bereavement support workers and the provision of a specialist bereavement support project for children, young people and their families known as *THE SWING*.

In addition to telephone support and information giving, support was offered to bereaved adults by way of individual one to one support sessions and also through the facilitation of a monthly support group for those who have been bereaved by suicide.

Support was offered to bereaved children, young people and their families through individual one to one support sessions, family and group counselling, workshops and activities.

Volunteer Recruitment and Training

For the first time in 12 years and as a result of the impending closure of the Adult Bereavement Support Service due to the significant funding cuts to the charity, WBSS did not recruit any new volunteers during this period.

Achievements and Performance

Over the past 12 months we have worked extremely hard to secure replacement income to meet the financial shortfall resulting from the end of both grants from Walsall MBC and NHS Walsall CCG. We have revisited our fundraising strategy, increased our targets and introduced a new community fundraising programme.

Our increased community presence also resulted in WBSS being chosen as Charity of the Year for a local Co-operative store, plus a local Marks and Spencer and TSB store; however the income from Marks and Spencer will fall into our 2018/19 accounting period.

As a result of our fundraising efforts we were able to fully fund the costs of delivering our children and young people's bereavement project *THE SWING*. We were also successful in raising the funds to cover the costs of continuing to run our monthly support group for those bereaved as a result of a suicide, which is regularly attended by at least 14 bereaved people. However, we were unable to meet our expenditure to cover the costs of our adult service which is representative of the deficit this year.

We are very grateful to all of the grant makers that believed in our services, some of whom made very significant awards including the Henry Smith Charity, BBC Children in Need, the Eveson Charitable Trust, the Grantham Yorke Trust, and the Brian Murtagh Charitable Trust. We are especially delighted that the Henry Smith Charity and Children in Need have committed to making substantial grants towards the delivery of services provided by *THE SWING* until 2020. This will provide WBSS with a good level of financial security during this period enabling us to focus on building up our income from other sources.

We are also extremely grateful to those funders who were able to make smaller grants and to the people of Walsall who supported us with donations and participated in fundraising events.

For the 5th consecutive year, a local designer has donated his time and skills to produce Walsall Bereavement Support Services' Annual Review. This document is the main fundraising tool for the charity and summarises all of the services we provide and the impact of these services for the benefit of all of those we support.

Prior to the major cuts that we experienced over the past year, on average we received over 300 referrals to our adult bereavement support service annually and around 200 referrals to *THE SWING*. When the cuts were confirmed we were forced to contact all of our referral bodies to ask them not to refer clients to our adult service for the foreseeable future. We also placed a brief hold on referrals to *THE SWING* for 3 months whilst we awaited the outcomes of our major bids to Children in Need and the Henry Smith Charity. This was lifted as soon as we were notified that our grant applications had been successful. As a consequence of this action, *THE SWING* also received fewer referrals in this financial year.

WBSS Outcomes 2017/18

- WBSS supported **163** new referrals via its adult support service and **137** new referrals via *THE SWING* and delivered a total of **1872** hours of support.
- **23** volunteers donated **852** hours of their time to help the bereaved, the 'in kind' value of which was approximately **£3,8340**.
- Approximately **49%** of adult referrals and **67%** of children and young people referred to WBSS, lived in areas of Walsall classified as being located within the top **10%** most deprived areas of the UK.

- WBSS received **40** referrals for support from individuals bereaved as a result of a suicide. Since setting up this support group in 1999 we have now helped **581** people affected by this type of loss.
- **98%** of referrals to the adult service rated their support as Excellent or Very Good. Since WBSS began to record this feedback in 2008, this statistic has always remained **90%** or above.
- **91%** of adults who received support said that the issues that they were experiencing at the onset of counseling as a result of their grief had improved or were no longer an issue by the end of their support.
- **90%** of children/young people said that the support they had received had helped them to understand and manage their feelings and emotions and **82%** said that the support they had received had also helped them to manage their behavior.
- **100%** of parents described our service as Excellent or Very Good.
- **100%** of parents stated that they would recommend our service to others in need of bereavement support.
- **100%** of parents felt that the support that their child had received had helped them and that there were noticeable changes in their child since support had commenced.

Financial Review

As a result of the funding cuts by Walsall Council (WMBC) and NHS Walsall CCG, income to cover the costs of running our adult bereavement service and some funding towards our children and young people's service ended in June 2017. WBSS was not the only victim of these cuts and we know that many services borough-wide were forced to either close down or reduce their activities. The loss of these grants to WBSS equated to £74,722 in reduced income from these two sources compared to the previous year. This inevitably had an impact on our services and we had to reduce the level of support that we could offer to both bereaved adults and children and young people.

Throughout the year we worked hard to try to find alternative funding sources to ensure the future viability of our work with bereaved adults; however this has not been possible. Until further funding can be obtained WBSS will close its adult service in June 2018 and will only be able to offer support to bereaved adults who are parents or relatives of children/young people referred to *THE SWING*. We will continue to deliver our support group for adults bereaved due to suicide and we foresee this aspect of our support services continuing without disruption.

At the end of our financial year 2017/18 WBSS had a deficit £21,869. Over the past 10 years WBSS has only incurred one previous small deficit of £3,575 which was for the period April 2013 to March 2014. We feel this is a real achievement and demonstrates competent financial management. WBSS has always strived to build its reserves sufficiently to cushion against such a blow and as a result of this approach we continued to offer support to those who were still in our care or referred to our service throughout this financial year. WBSS was able to absorb the deficit this year, bringing WBSS's reserves down to £89,373, of which £42,222 is unrestricted based on the 2017/18 expenditure budget. Our new fundraising strategy is working well and we are confident that by the end of our next financial year we will be meeting our financial targets again.

Our new fundraising strategy resulted in financial growth in the following areas:

- An increase of £8,252 in donations, grants, fundraising events, and fundraising for *THE SWING* from £10,708 in 2016/17 to £18,960 in 2017/18
- An increase of £17,344 from Trusts and Foundations (which includes Children in Need) from £58,974 in 2016/17 to £76,318 in 2017/18

The majority of these grants were given towards the continuation of *THE SWING* which ensured that this project was fully funded during this financial year. We were delighted that our renewed multi-year bids to the Henry Smith Charity and Children in Need were successful. Their combined value equates to £64,790 per annum, which we will receive for 3 years (2017-2020). This achievement will ensure that *THE SWING* has a good level of financial stability during this period and will enable WBSS to focus on increasing its income to develop this service further, whilst seeking new support in order to re-establish its adult bereavement support service.

We also reduced our expenditure to help to manage our reduced income from £143,344 in 2016/17 to £128,761 this financial year. The only area in which we purposely increased costs was in fundraising from £8,975 in 2016/17 to £12,478. This was an investment made to generate further income for the Charity which to date has worked very well.

Around 75% of the bereaved children/young people and 50% of the bereaved adults that we supported over the past year lived in severely deprived areas of the Walsall borough. Many of those who seek our support would not be able to afford to pay for private bereavement counselling; therefore WBSS does not charge for its services, although we do encourage donations. To enable the charity to continue to offer its services for free there is a real need to develop our fundraising across a broad range of sources including Trusts and Foundations, Companies, and individual giving. WBSS is working very hard to develop a community fundraising programme to generate more income for the Charity and is doing so by utilising the support of its volunteers and past service users who want to raise funds to support the work of WBSS.

Principal Funding Sources

The principal sources of WBSS funding came from Trusts and Foundations accounting for 79% of our income and this included the grant from Children in Need.

The largest grant maker was Children in Need with 2 successful grants, one from their Main Grants Programme and one from their Small Grants Programme.

The next largest funder was the Henry Smith Charity. Both Trusts are repeat funders and are investing in the Charity for a 3 year period 2017-2020.

Investment Policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are spent in the short term; therefore there is little funding available for long term investment. Should funds become available for long term investment we would need to carry out a review of our investment policy.

Reserves Policy

The Management Committee continue to review the charity's requirements for reserves in light of the main risk to the organisation, that being unsuccessful refunding. The Committee has established a policy whereby, the reserves in total that are not invested in tangible fixed assets held by the charity, should be up to the equivalent to 12 months of the total anticipated expenditure of the charity.

The level of these reserves has been determined by the need to meet the working capital requirements of the charity. This period represents the necessary amount of time required to deliver counselling sessions to all of the clients who are on the waiting list for support and also for the charity to carry out all of its legal obligations.

At the end of March 2018, the total of the charity's reserves stood at £89,373 of which £42,222 was unrestricted and £45,151 restricted.

The unrestricted free reserves represent 33% of our total expenditure of £128,761 during 2017/18, which is equivalent to 3.9 months of the charity's running costs.

The financial strategy of WBSS continues to be that of building unrestricted reserves and this will be achieved through planned cost effective operational procedures and further fundraising. The Committee will continue to take all necessary actions with regard to the prevailing economic climate.

Neil Simpson – Treasurer

Plans for the Future

- Continue to offer free bereavement support to children, young people and their family members from across the borough of Walsall. This will include an Out of Hours Service, Family Counselling, and a Special Support Service for referrals with more complex bereavement issues.
- Seek new funding in order to be able to re-establish our adult bereavement support activities as soon as possible.
- Secure funding to employ a further part-time counsellor to support the increased demand for services delivered by *THE SWING*.
- Continue to deliver a support group for adults bereaved through suicide and if we are successful in securing additional funding, we hope to set up a further support group for those dealing with other types of traumatic bereavement.
- Train new volunteers to support the continued delivery of our bereavement support work with children/young people, and families, with the long term aim of creating a team of appropriately trained volunteers to run groups and Family Therapy Surgeries.
- Continue to work with schools across the borough with higher levels of Black, Asian and Minority Ethnic (BAME) students, to increase our understanding of any barriers to support and how we can improve access.
- Offer training to schools to increase their understanding of how to identify and support the needs of bereaved pupils.
- Broaden WBSS's fundraising income by building upon community support and goodwill and increasing our income generation from individual giving as well as from grants donated to us by charitable trusts and foundations. This process will help to improve the charity's financial security in the future which in turn will enable WBSS to develop its services further.

Structure, Governance and Management

Governing Document

Walsall Bereavement Support Service is a registered charity that aims to meet some of the needs of bereaved people within the Walsall Borough. The charity, originally formed as an unincorporated charity, became a Charitable Incorporated Organisation (CIO) on 4th July 2013 and is governed by a constitution approved by the Charity Commission of England and Wales.

Recruitment and Appointment of the Management Committee

The focus of the charity's is that of supporting bereaved adults, young people and children. The Management Committee seek to ensure that the needs of these groups are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees the charity has sought to identify members of the community who are willing to use their own experiences to assist the organisation.

The Management Committee is well represented by a wide range of individuals from various aspects of the community. Trustees have the power to appoint additional trustees to act jointly with them for all purposes. A trustee whose term of office has expired can be appointed for a further term of office.

Trustee Induction and Training

Whilst there is no formal induction process in place, all new trustees are invited and encouraged to visit the offices of WBSS in order to familiarise themselves with the organisation and the context within which it operates. The Head of Service will then discuss the following aspects of the organisation with the new trustee and answer any questions arising.

- The obligations of Management Committee members.
- The main documents which set out the operational framework for the charity.
- The current financial position as set out in the latest published accounts.
- Future plans and objectives of the organisation.

In addition to the above, a copy of the latest Annual Report is given to all new trustees along with a trustee role description, a copy of the constitution, the Charity Commission's Trustee Handbook, the organisation's main policy documents and the latest financial statements.

Risk Management

The Trustees are very aware of the need to assess and minimise risks to the operation of the charity. As such a comprehensive set of policies and procedures is maintained, reviewed and where necessary updated to comply with changes in legislation and the many requirements of funding bodies. Following the guidance of these policies covers the main risks to the operation of the charity.

The risk of not being able to adequately fund the project was faced in this financial year. The prompt and comprehensive responses of the management committee to the major changes in funding profile of WBSS led to the decision to close the adult bereavement support service until such time that alternative funding can be sourced for this service. This course of action has ensured that WBSS remains financially viable and that the Children/Young people's bereavement Service *THE SWING* can continue to operate with reserves in place to support its delivery.

The risk of not supporting clients and volunteers professionally is managed by having a supervision programme in place in line with the British Association of Counselling and Psychotherapy (BACP) procedures. It is WBSS policy that every new volunteer is supported by way of an obligatory training course followed by induction, prior to client contact time. Members of staff meet weekly and the management committee meet at least quarterly to review, amend and update working procedures and to eliminate risks. These meetings are held more frequently if required. Disclosure and Barring checks are made on all members of staff and potential new volunteers

General Data Protection Regulation is adhered to as well as Vulnerable Adults and Child Protection policies regarding all work with children and families.

Procedures are in place to ensure compliance with Health and Safety of all staff, volunteers, clients and visitors to the centre. These ensure a consistent quality of delivery for all operational aspects of the charity. In addition the regular meetings of the Trustees at Globe House, facilitates the constant review of the environment in which the charity exists.

Organisational Structure

WBSS has a Management Committee of at least 5 members who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Committee has 5 members from a variety of professional backgrounds relevant to the work of the charity. The Head of Service is also present at meetings but has no voting rights.

The Head of Service is responsible for

- The day-to-day operational management of the organisation in line with the constitution and quality procedures.
- Ensuring that the charity delivers the services specified to all its service users.
- Ensuring the team continues to develop skills and working practices in line with good practice.
- The supervision of the staff team.
- The recruitment, training and supervision of all volunteers.
- Ensuring the future of the project by pursuing funding opportunities.

Responsibilities of the Management Committee

The Trustees 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). The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity's SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charity (Accounts Reports) Regulations 2008. 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 Management Committee and signed on its behalf on 31st July 2018 by
Mr. J. Green (Chair)



Reference and Administrative Information

Charity Name: Walsall Bereavement Support Service
Charity Status: Charitable Incorporated Organisation
Charity registration number: 1152724

Registered Office and operational address:

Globe House
3 Bradford Place
Walsall
West Midlands
WS1 1PL

01922 724841 / 01922 645035

Management Committee

Chair: Dr Robert Crundwell (stepped down June 2018)
James Green (appointed June 2018)

Treasurer: Neil Simpson

Trustees: Conrad Roe (retired August 2017)
Rosemary Brown
Bev Simpson
James Green (until June 2018)
Dr Robert Crundwell (from June 2018)

Employees

Head of Service - Elaine Bullen
Dip.Couns. Registered Member BACP

Charity Administrator - Helen Fellows (until October 2017)

Finance Manager - Bev Richardson
MAAT

THE SWING Co-ordinator & Counsellor - Lindsay Murcott (until August 2017)
Dip.Couns. MSc. Registered Member BACP (Accred) Post Qual.Cert Couns. Children & Young People, UCKP, AFT

THE SWING Co-ordinator & Counsellor - Sally Robinson (from September 2017)
Dip.Couns. Registered Member BACP

THE SWING Counsellor - Bev Richardson
Dip.Couns. Registered Member BACP; Post Qual.Dip Couns. Children & Young People

Independent Examiner

Karen Hanlan
Karen Hanlan Independent Examiner Limited
Hollyoaks, 3 School Lane
Lea Marston
B76 0BW

Bank

Barclays Bank
1 Breadmarket Street
Lichfield
Staffordshire
WS13 6JY

Acknowledgements

Walsall Bereavement Support Service would like to publicly acknowledge and thank the following organisations and donors for their financial support during 2017/2018.

- Walsall MBC - Social Care and Inclusion
- BBC Children in Need
- The Henry Smith Charity
- The Eveson Charitable Trust
- The Eric W. Vincent Trust Fund
- The Steve Bull Foundation
- Baron Davenport's Charity
- The Edward and Dorothy Cadbury Trust
- The Albert Hunt Trust
- Grantham Yorke Trust
- William A. Cadbury Charitable Trust
- The Harry Payne Fund
- The Roger and Douglas Turner Trust
- Souter Charitable Trust
- The Grimmitt Trust
- The Bewley Charitable Trust
- The Saintbury Trust
- The W.E.D Charitable Trust
- Toy Trust
- Edgar E. Lawley Foundation
- CB and HH Taylor 1984 Trust
- Brian Murtagh Charitable Trust
- The George Henry Collins Charity
- Jarman Charitable Trust
- Rosie's Helping Hands
- One Stop (Tesco) Brownhills
- St Marks Parish Church, Shelfield
- St Martin's Church, Walsall
- Walsall Deanery, Synod
- Walsall Quakers
- Cooper & Jordan's Endowed School Federation
- St Francis of Assisi Catholic Technology College, Aldridge

We would also like to thank the following organisations for fundraising on behalf of Walsall Bereavement Support Service during 2017/2018

- Short Heath Federation Willenhall
- Marks and Spencer Walsall
- TSB Bank Walsall
- The Co-op Food Store Aldridge

And finally.....

Many thanks go to all of the volunteers for the skills, commitment and time that they have contributed throughout the year. Without their support we simply would not be able to provide this valuable service.

Independent Examiner's Report to the Trustees of Walsall Bereavement Support Service

I report to the trustees on my examination of the accounts of Walsall Bereavement Support Service ('the Charity') for the year ended 31 March 2018 which are set out on pages 11 to 20.

Responsibilities and basis of report

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

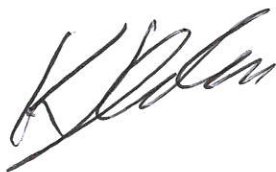
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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:

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Karen Hanlan, Institute of Chartered Accountants, England & Wales
Karen Hanlan Independent Examiner Limited
Lea Marston, B76 0BW

Date
31st July 2018

Walsall Bereavement Support Service
Financial Statements
for the year ended 31 March 2018

Statement of financial activities

Income from:	Note	Un-restricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Donations & legacies	1	8,109	58,782	66,891	55,650
Charitable activities	2	11,447	17,536	28,983	84,904
Trading activities	3	6,609	4,232	10,841	4,242
Investments – bank interest		177	-	177	351
Total income		26,342	80,550	106,892	145,147
Expenditure on:					
Raising funds		3,030	9,448	12,478	8,975
Charitable activities		60,302	55,981	116,283	134,369
Total expenditure	4	63,332	65,429	128,761	143,344
Net (expenditure)/ income and net movement in funds for year		(36,990)	15,121	(21,869)	1,803
Reconciliation of funds:					
Total funds brought forward		81,212	30,030	111,242	109,439
Total funds carried forward		44,222	45,151	89,373	111,242

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

All income and expenditure derive from continuing activities.

Walsall Bereavement Support Service
Financial Statements
for the year ended 31 March 2018

Balance sheet

	Note	2018 £	2017 £
Fixed Assets			
Tangible assets	7	-	-
Current Assets			
Debtors	8	2,534	2,948
Cash at bank and in hand		100,191	109,345
		<u>102,725</u>	<u>112,293</u>
Current Liabilities			
Creditors: amounts falling due within one year	9	(13,352)	(1,051)
Net current assets		89,373	111,242
Net assets		<u>89,373</u>	<u>111,242</u>
Funds of the Charity:			
Restricted Funds	11	45,151	30,030
Unrestricted Funds	11	44,222	81,212
Total Charity funds		<u>89,373</u>	<u>111,242</u>

The accompanying accounting policies and notes form part of these financial statements.

Approved by the Trustees and signed on their behalf by:



Mr J Green, Chair of Trustees

Date: 31st July 2018

Principal accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Walsall Bereavement Support Service meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Going Concern statement

The financial statements have been prepared on a going concern basis which assumes that the Charity will continue to operate. The validity of this assumption is dependent upon the continuance of support from the Charity's key funders and stakeholders and in response to the progress made by the Charity in pursuing a viable budget including the obtaining of further grants and donations. The Charity's business plan shows that the Charity will be able to operate in the foreseeable future. Based on this understanding the Trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

Funds

General accumulated funds are unrestricted funds available for general purposes and include funds designated for a particular purpose; the use of such funds remains at the discretion of the Trustees.

Restricted funds are funds subject to conditions imposed by the donor or by specific terms of the appeal under which the funds are raised. The restrictive conditions are binding upon the Charity.

Income

All income is recognised in the Statement of Financial Activities when the Charity is legally entitled, ultimate receipt is probable and the amount can be quantified with reasonable accuracy.

Income relating to future periods, as a result of donor imposed conditions specifying the time period, has been treated as deferred income.

Income dependent on certain conditions, amounting to more than mere administrative requirements, is recognised when the conditions have been fulfilled.

Principal accounting policies (continued)

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis. Expenditure is classified under the following activity headings: Costs of raising funds comprises the costs of fundraising activity and includes an allocation of staff costs relating to time spent on fundraising activity.

Expenditure on charitable expenditure includes the costs of project delivery to further the purposes of the Charity and their associated support and governance costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Interest receivable

Bank interest is shown on the basis of amounts received in the year.

Tangible fixed assets

Depreciation is provided at a rate calculated to write off the cost on a straight line basis over a period of less than the estimated useful life of the assets, which is estimated at 4 years.

Fixed assets are capitalised when their value exceeds £500.

Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable on or within a three month notice period.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised 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.

Pensions

The Charity contributes to employee's individual personal pension plans. The employer contributions to the scheme in 2018 were £3,290 (2017 £4,573) and are charged to the statement of financial activities as incurred.

Taxation

As a registered Charity no provision is considered necessary for taxation.

Walsall Bereavement Support Service
Financial Statements
for the year ended 31 March 2018

Notes to the financial statements

1. Donations & legacies

	2018 £	2017 £
Un-restricted:		
Donations	1,962	1,213
Grants	6,147	5,253
	<u>8,109</u>	<u>6,466</u>
Restricted:		
Grants		
The Henry Smith Charity	22,500	27,200
Other Charitable Trusts	36,282	21,984
	<u>58,782</u>	<u>49,184</u>
Total	<u>66,891</u>	<u>55,650</u>

2. Income from Charitable Activities

	2018 £	2017 £
Un-restricted:		
Walsall Metropolitan Borough Council	9,982	53,581
NHS Walsall CCG	-	10,000
Training & support	1,465	200
	<u>11,447</u>	<u>63,781</u>
Restricted:		
NHS Walsall CCG – The Swing	-	11,333
Children in Need	17,536	9,790
	<u>17,536</u>	<u>21,123</u>
Total	<u>28,983</u>	<u>84,904</u>

3. Trading activities

	2018 £	2017 £
Fundraising events	6,609	3,913
Fundraising - The Swing (restricted)	4,242	329
Total	<u>10,841</u>	<u>4,242</u>

Walsall Bereavement Support Service
Financial Statements
for the year ended 31 March 2018

Notes to the financial statements (continued)

4. Analysis of expenditure

	Raising funds £	Charitable Un-restricted £	Activity Restricted £	2018 Total £	2017 Total £
Staff costs	4,689	46,496	40,988	92,173	95,569
Fundraising costs	7,789	-	-	7,789	7,402
Rent	-	7,000	6,000	13,000	15,000
Room Hire	-	-	450	450	540
IT	-	591	521	1,112	1,133
Telephone	-	281	424	705	998
Stationary	-	11	170	181	77
Postage	-	242	186	428	746
Printing	-	388	570	958	904
Office Equipment	-	40	115	155	3,346
Refreshments	-	80	75	155	58
Materials	-	10	61	71	121
Resources	-	-	907	907	116
Travel/parking	-	53	809	862	1,217
Training	-	838	812	1,650	908
Supervision	-	2,350	1,230	3,580	5,832
Assessment	-	-	-	-	2,265
Client Support	-	-	525	525	2,580
Volunteers	-	310	234	544	744
Insurance	-	829	829	1,658	2,126
DBS fees	-	12	-	12	225
Annual fees	-	627	723	1,350	1,084
Sundries	-	144	352	496	353
Total	12,478	60,302	55,981	128,761	143,344

5. Net expenditure/income for year

Net income/(expenditure)is stated after charging:	2018 £	2017 £
Independent Examiners fee	890	980
Depreciation	-	1,554

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Notes to the financial statements (continued)

6. Staff costs, trustee remuneration and expenses

	2018 £	2017 £
Salaries	79,379	86,531
Redundancy pay	5,558	-
National Insurance	3,946	4,465
Pensions	3,290	4,573
Total	92,173	95,569

No employee has employee benefits in excess of £60,000 (2017: nil).

The equivalent of 3.07 full-time members of staff were employed during the year (2017: 3.5)

Key management personnel comprise the Head of Service and the Finance Manager whose employee benefits total £42,860 (2016 £41,963).

The charity does not operate its own pension scheme but contributes 7% of salary to employees' personal pension plans.

There were no trustees' remuneration or other benefits in the year (2017: None). No trustee expenses were reimbursed in the year (2017: None).

There are no further related party transactions that require disclosure in the accounts.

7. Tangible fixed assets

	Computer Equipment £	Fixtures & Fittings £	Total £
Cost			
At beginning of year	12,615	2,182	14,797
Additions	-	-	-
At end of year	12,615	2,182	14,797
Depreciation			
At beginning of year	12,615	2,182	14,797
Charge for the year	-	-	-
At end of year	12,615	2,182	14,797
Net Book Value			
At 31 March 2018	-	-	-
At 31 March 2017	-	-	-

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Notes to the financial statements (continued)

8. Debtors

	2018 £	2017 £
Prepayments	<u>2,534</u>	<u>2,948</u>

9. Creditors: amounts falling due within one year

	2018 £	2017 £
Accruals	2,212	1,051
Deferred income	<u>11,140</u>	<u>-</u>
	<u>13,352</u>	<u>1,051</u>

Movements in deferred income are as follows:

	£
At beginning of year	-
Released to income in year	-
Deferred in year	11,140
At end of year	<u>11,140</u>

Deferred income relates to funding received in advance of project activity.

10. Analysis of net assets between funds

Fund balances at 31 March 2018 are represented by:

	Un-restricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	-	-	-
Current assets	44,921	57,804	102,725
Liabilities	<u>(699)</u>	<u>(12,653)</u>	<u>(13,352)</u>
Total	<u>44,222</u>	<u>45,151</u>	<u>89,373</u>

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Notes to the financial statements (continued)

11. Movement in funds

	Balance at beginning of year £	Income £	Expenditure £	Balance at end of year £
Restricted funds				
The Swing	20,102	33,677	(18,989)	34,790
The Henry Smith Charity	7,850	22,500	(30,350)	-
BBC Children in Need – small grant	-	6,014	(4,806)	1,208
BBC Children in Need – main grant	-	11,522	(9,714)	1,808
Grantham Yorke	1,259	-	(661)	598
The Toy Trust	-	1,000	(345)	655
Cooper & Jordan Endowed School	-	4,767	-	4,767
Bereaved by Suicide support group	819	1,070	(564)	1,325
	30,030	80,550	(65,429)	45,151
Un-restricted funds				
General fund	81,212	26,342	(63,332)	44,222
Total funds	111,242	106,892	(128,761)	89,373

The Swing provides counselling support to children, young people and families. Funding is provided by various charitable giving organisations and grant providers.

The Henry Smith Charity is year 1 of a three year grant towards The Swing project.

BBC Children In Need small grant is year 1 of a three year grant towards salary costs of running the Swing project and the main grant is again year 1 of a three year grant towards both salary and other staffing costs of running The Swing project.

Grantham Yorke provided funding for sessional workers to support bereaved children and young people as and when required.

The Toy Trust awarded a grant of £1,000 towards materials and workbooks to use with bereaved children.

The Cooper & Jordan Endowed School Foundation awarded a grant of £4,767 towards materials and workbooks to use with bereaved children.

General funds consist of unrestricted reserves brought forward, general donations and fundraising; they are used for any charitable purpose as deemed by the trustees.

Walsall Bereavement Support Service
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Notes to the financial statements (continued)

12. Controlling Interest

The Charity is controlled by the Trustees.

13. Comparative Statement of Financial Activities - Restated

	Un-restricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £
Income from:			
Donations & legacies	6,466	49,184	55,650
Charitable activities	63,781	21,123	84,904
Trading activities	329	3,913	4,242
Investments – bank interest	351	-	351
Total income	70,927	74,220	145,147
Expenditure on:			
Raising funds	1,552	7,423	8,975
Charitable activities	70,374	63,995	134,369
Total expenditure	71,926	71,418	143,344
Net (expenditure)/income and net movement in funds for year	(999)	2,802	1,803
Reconciliation of funds:			
Total funds brought forward	82,211	27,228	109,439
Total funds carried forward	81,212	30,030	111,242