

# ***Walsall Bereavement Support Service***



## **Trustees Annual Report** incorporating **Financial Statements and Accounts** For the year ended 31<sup>st</sup> March 2015

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*

## **Contents**

### Part One

#### **Trustees Report**

### Part Two

#### **Financial Statements and Accounts for the year ended 31<sup>st</sup> March 2015**

## Part One

### **Trustees Report**

<b>Contents</b>	<b>Page</b>
Legal and Administrative Information	1
Financial Review	2-3
Structure, Governance and Management	4-5
Objectives and Activities	6
Achievements and Performance	7
Responsibilities of the Management Committee	8
Acknowledgements	9

## Legal and Administrative Information

The Management Committee presents its report and the Independent Examiners report re financial statements for the year ended 31<sup>st</sup> March 2015

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 Bob Crundwell

Treasurer: Mr Alan Blackman

Trustees: Mr Conrad Roe  
Mrs Anne Chilton  
Mrs Rosemary Brown  
Mr James Green

### Employees

#### *Head of Service*

Elaine Bullen, Dip.Couns. Registered Member MBACP

#### *Charity Administrator*

Helen Fellows

#### *Children and Young People's Service Co-ordinator & Counsellor - THE SWING*

Lindsay Murcott, Dip.Couns. Registered Member MBACP (Accred): Post Qual.Cert. Couns. Children & Young People: MSc Systemic Psychotherapy

#### *Counsellor - THE SWING*

Bev Richardson, Dip.Couns. Member MBACP: Post Qual.Dip Couns. Children & Young People

#### *Finance Manager*

Bev Richardson, MAAT

### Independent Examiner

Margaret Ann Cairns  
Cairns Bailey & Co  
5 Beacon Court  
Birmingham Road  
Great Barr  
B43 6NN

### Bank

Barclays Bank  
1 Breadmarket Street  
Lichfield  
Staffordshire  
WS13 6JY



## Financial Review

At the Annual General Meeting held on 19<sup>th</sup> November 2013, a resolution was passed authorising the trustees of Walsall Bereavement Support Service an Unincorporated Charity registration number 1092770 to dissolve and close the existing charity on March 31<sup>st</sup> 2014 and transfer all of its assets to Walsall Bereavement Support Service a Charitable Incorporated Organisation registration number 1152724 on 1<sup>st</sup> April 2014.

The amount of this funds transfer was £108,915, of which £24,819 was restricted income. This transfer is shown in 'Incoming Resources' under 'Other Income', which has had the result of inflating income for this period to £240,106. If this transfer of funds is excluded, it is evident that income decreased from £138,290 in 2013-14 to £129,347 in 2014-15. Whilst spending in this accounting period was managed very efficiently resulting in a £2,171 reduction in expenditure, there was still a shortfall of £9,969 against income. However, this was managed through the transfer of unrestricted funds from the organisation's reserves, resulting in no deficit for the financial year.

Grants from Trusts and Foundations raised £40,765, which was slightly down on the £49,708 raised during 2013-14. The majority of these grants were given towards the continued delivery of our children and young people's service *THE SWING*. This income included the first payment of a 3 year grant from the Henry Smith Charity of £26,300, awarded to fund the salary costs of WBSS's Children's Service Co-ordinator. We also received many smaller grants from several other Trusts and Foundations, including £5,000 from the Eveson Charitable Trust and a further £9,465 in smaller donations. We are extremely grateful to everyone who has shown belief in the value of our work and chosen to contribute to the continued delivery of our service.

WBSS is also very appreciative of the support from Walsall Council, a long term funder of the Charity's adult bereavement service. During this period they continued to fund the adult service with a grant of £56,582. In addition we also received £32,000 from NHS Walsall CCG. This comprised £15,000 towards the adult service and £17,000 towards *THE SWING*. Again we are very appreciative of the financial support they have provided to our service for the past 7 years.

WBSS continues to offer bereavement and loss training to professionals to help generate its own income. However, this income has dropped from £715 in 2013/14 to £475 during this financial period. The reason income from training has remained low is due to restricted capacity as a result of the large level of referrals being received to both WBSS adult service and *THE SWING*.

The nature of working with such a large number of people who are already in poverty means that we cannot charge for our service. To do so would mean that those most in need of support simply would not access the help they require. To ensure that we can continue to provide bereavement support to all those who seek our help, we work very hard to monitor and maintain the information that funders require, in order that they have confidence to know that their grants are being well spent and are making a real difference to people's lives. Although we have built excellent relationships with some of our funders, several of whom have offered repeat grants, we do understand that we cannot guarantee that this will continue. Consequently, WBSS continues to work very hard to try to secure new opportunities for income.

WBSS is very conscious of the need for sustainability particularly during difficult economic times and so over the past 9 years it has built its unrestricted reserves to the equivalent of just over 7 months expenditure. The level of reserves now stands at £84,169 which is in line with Charity Commission guidance and enables the Charity to deliver its services with confidence. The Trustees of WBSS feel that it is critical to hold this level of reserves, as in the event of a fall in income, the reserves would be required to support running costs.

### **Principal Funding Sources**

The principal sources of funding for WBSS are currently by way of grants and income from a joint commissioning contract from NHS Walsall and Walsall Council Social Care and Inclusion. As a result of increasing constraints on local authority expenditure, we realise we must also continue to seek funding from other sources.

### **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 and 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 2015, the total of the charity's reserves stood at £98,946, of which £84,169 was unrestricted and £14,777 restricted. The unrestricted free reserves represent 59% of our total expenditure of £141,160 during 2014/15 which equates to just over 7 months expenditure.

The financial strategy of WBSS continues to be that of building the 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.

**Alan Blackman - Treasurer**



# **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 was originally formed as an Unincorporated Charity on 2<sup>nd</sup> December 2002. It became a Charitable Incorporated Organisation (CIO) on 4<sup>th</sup> July 2013 and is governed by a constitution approved by the Charity Commission of England and Wales.

## **Recruitment and Appointment of Management Committee**

The focus of the charity 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. The AGM gives prospective trustees the opportunity to apply to join the management committee. Under the constitution, the members of the Management Committee and The Chair are elected annually at the AGM.

## **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 Management Committee has not formally conducted its own review of the major risks to which the charity is exposed but systems have been established to mitigate any identified risks.

The risk of not being able to adequately fund the project would mean increased dependency on volunteer support and a reduction in the numbers of clients being supported.

The risk of not supporting clients and volunteers professionally has been reduced by having a supervision programme in place in line with the British Association of Counselling and Psychotherapy (BACP) procedures. New volunteers are supported by way of an obligatory training course followed by induction, prior to client contact time. Members of staff meet weekly and committee meet quarterly to review, amend and update working procedures and to eliminate risks. These meetings are held more frequently if required.

The Data Protection Act 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. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity. Disclosure and Barring checks are made on all members of staff and potential new volunteers.

### **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 6 members from a variety of professional backgrounds relevant to the work of the charity. The Head of Service and minute taker are also present at meetings but have 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.



## **Objectives and Activities of WBSS**

To help relieve hardship, distress, 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.

To 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 all bereaved residents living within the Metropolitan Borough of Walsall regardless of their age, gender, ethnicity or disability.

### **Counselling and Information**

The main areas of charitable activity are the provision of support for bereaved adults by volunteer bereavement support workers and support for bereaved children and young people and their families through *THE SWING* project.

In addition to telephone support and information giving, support is 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 is 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**

We actively continue to seek to recruit new volunteers annually who must complete the WBSS 'Bereavement and Loss' training programme and we also aim to offer additional training whenever opportunities arise.

# Achievements and Performance

## Funding

Once again we are grateful to the Walsall MBC and NHS Walsall CCG for their continued financial support for our adult bereavement service, which has enabled us to deliver quality counselling and support to people struggling with bereavement from across the borough of Walsall.

Raising funds to deliver our children and young people's bereavement support service *THE SWING*, remains an annual challenge. Throughout the year we work very hard to secure the funding to continue running this valuable project and we are indebted to those regular supporters who help to ensure that this can happen. NHS Walsall CCG is one of those funders, along with many others who regularly donate amounts from £75 to over £10,000. Every penny counts as they all add up to ensure the continuation of the very valuable support we offer to bereaved people.

During this financial year donations from Trusts and Foundations were down compared to the previous year by £8,943; however the previous year's income from this source included a one-off donation of £6683 from Awards for All to purchase new equipment. The most notable grant made during this period was from the Henry Smith Charity who agreed a 3 year grant to the total value of £82,269 to support the costs of continuing to employ the Children Service Co-ordinator for *THE SWING*. This is a major achievement for WBSS, providing a level of financial stability for the Children's Service until May 2017.

For the second year, a local designer has donated his time to produce the Annual Review for WBSS. 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 our clients.

## WBSS outcomes 2014/15

- In 2014/15, WBSS supported 318 individuals through its adult support service and 184 individuals through *THE SWING*, delivering a total of 2602 hours of support.
- 33 volunteer counsellors donated 1548 hours of their time and expertise to help the bereaved, the 'in kind' value of which was approximately £68,000.
- **78%** of adults and **79%** of children and young people supported by WBSS lived in areas of Walsall classified as deprived.
- **74%** of referrals using the adult bereavement service rated their support as Excellent with the remaining 26% rating their support as Very Good or Good.
- At the start of their counselling
  - **66%** of adult clients reported feeling very anxious and nervous since their bereavement but by the end of their support this figure had dropped to **23%**.
  - **47%** of adult clients said they felt physically unwell but by the end of support this figure had dropped to **21%**.
  - **62%** of adult clients were feeling depressed/low mood but by the end of support this figure had dropped to **27%**.
- **98%** of children/young people said that the support they had received had helped them to understand and manage their feelings and emotions.
- **90%** of children/young people said that the support they had received had helped them to manage their behaviour.
- **72%** of children/young people said that since their support had ended they felt that they had changed a lot/felt better, **26%** said that they had changed a bit or were starting to feel better, and **2%** said that they felt the same.
- **89%** of parents felt that the support their child/children had received had helped.
- **90%** of parents' rated *THE SWING* service as Very Good or Excellent.
- **86%** of parents stated that they would recommend our service to others in need of support children.



## 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 Charities 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  
22<sup>nd</sup> June 2015 by **Dr. R. Crundwell (Chair)**

## Acknowledgments

*Walsall Bereavement Support Service would like to publicly acknowledge and thank the following organisations and donors for their financial support during 2014/2015.*

- Walsall MBC - Social Care and Inclusion
- NHS Walsall CCG
- The Henry Smith Charity
- The Eveson Charitable Trust
- Zurich Community Trust (UK Limited)
- The Saintbury Trust
- Baron Davenport's Charity
- The Grimmit Trust
- Rosie's Helping Hands
- Edgar E Lawley Foundation
- The George Henry Collins Charity
- The W. E. D. Charitable Trust
- The Edward and Dorothy Cadbury Trust
- William A Cadbury Charitable Trust
- The Harry Payne Trust
- The Bewley Charitable Trust

### ***Many thanks also to.....***

All of the clients and individuals who have given donations to support our work during this period

### ***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.

## Part Two

### **Financial Statements and Accounts for the year ended 31<sup>st</sup> March 2015**

<b>Contents</b>	<b>Page</b>
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 - 9
Detailed Summary of Financial Activity	10 - 11

# WALSALL BEREAVEMENT SUPPORT SERVICE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2015

The trustees present their report with the financial statements of the charity for the year ended 31 March 2015. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

A full report of the charity's activities and achievements for the year are set out in greater detail in the separate annual report which will be presented at the AGM.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

1152724

#### Principal address

Globe House  
3 Bradford Street  
Walsall  
West Midlands  
WS1 1PL

#### Trustees

Dr B Crundwell  
Mr A Blackman  
Mr C L Roe  
Mrs A Chilton  
Mrs R Brown  
Mr J Green

#### Independent examiner

Margaret Ann Cairns FCA  
Cairns Bailey & Co  
5 Beacon Court  
Birmingham Road  
Great Barr  
Birmingham  
West Midlands  
B43 6NN

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a constitution, and constitutes a charitable incorporated organisation.

#### Risk management

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.

#### ON BEHALF OF THE BOARD:



.....  
Trustee

Date: *22nd June 2015*  
.....

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WALSALL BEREAVEMENT SUPPORT SERVICE**

I report on the accounts for the year ended 31 March 2015 set out on pages three to nine.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Margaret Ann Cairns FCA

Cairns Bailey & Co  
5 Beacon Court  
Birmingham Road  
Great Barr  
Birmingham  
West Midlands  
B43 6NN

Date: 22nd June 2015



**WALSALL BEREAVEMENT SUPPORT SERVICE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2015**

	Notes	Unrestricted funds £	Restricted funds £	2015 Total funds £	2014 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	969		969	-
Activities for generating funds	3	669		669	-
Interest received	4	206		206	-
<b>Incoming resources from charitable activities</b>					
Grants and Contracts	5	71,582	57,765	129,347	-
Other Income	6	<u>84,096</u>	<u>24,819</u>	<u>108,915</u>	<u>-</u>
		157,522	82,584	240,106	-
<b>Total incoming resources</b>					
 <b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
<b>Fundraising Costs</b>					
Fundraising and publicity costs		1,737	6,609	8,346	-
<b>Charitable Activities</b>					
Grants and contracts		68,263	58,980	127,243	-
<b>Governance Costs</b>		<u>3,353</u>	<u>2,218</u>	<u>5,571</u>	<u>-</u>
<b>Total resources expended</b>	7	<u>73,353</u>	<u>67,807</u>	<u>141,160</u>	<u>-</u>
 <b>NET INCOMING/(OUTGOING) RESOURCES</b>					
		84,169	14,777	98,946	-
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>84,169</u>	<u>14,777</u>	<u>98,946</u>	<u>-</u>

The notes form part of these financial statements



# WALSALL BEREAVEMENT SUPPORT SERVICE

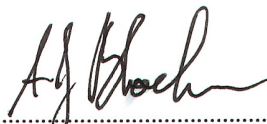
## BALANCE SHEET AT 31 MARCH 2015

	Notes	Unrestricted funds £	Restricted funds £	2015 Total funds £	2014 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	511	3,108	3,619	-
<b>CURRENT ASSETS</b>					
Debtors	12	1,785	1,534	3,319	-
Cash at bank		<u>96,896</u>	<u>11,500</u>	<u>108,396</u>	<u>-</u>
		98,681	13,034	111,715	-
<b>CREDITORS</b>					
Amounts falling due within one year	13	<u>(15,023)</u>	<u>(1,365)</u>	<u>(16,388)</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<u>83,658</u>	<u>11,669</u>	<u>95,327</u>	<u>-</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		84,169	14,777	98,946	-
<b>NET ASSETS</b>		<u>84,169</u>	<u>14,777</u>	<u>98,946</u>	<u>-</u>
<b>FUNDS</b>	14				
Unrestricted funds				84,169	-
Restricted funds				<u>14,777</u>	<u>-</u>
<b>TOTAL FUNDS</b>				<u>98,946</u>	<u>-</u>

The financial statements were approved by the Board of Trustees on 27th June 2015 and were signed on its behalf by:



Trustee



Trustee

The notes form part of these financial statements

## WALSALL BEREAVEMENT SUPPORT SERVICE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2015

#### 1. ACCOUNTING POLICIES

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice (SORP 2005) Accounting and Reporting by Charities.

##### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grant, donation and gifts and is included in full in the SoFA when receivable.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from grants which are related to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance.

Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Grants received in advance for future accounting periods are credited to deferred income.

##### **Resources expended**

Expenditure (including irrecoverable VAT) is accounted for on an accruals basis as a liability is incurred and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Costs of generating funds comprises the costs associated with attracting voluntary income, including an apportionment of staff time if material.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fee and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of resources. Costs relating to a particular activity are allocated directly, others are allocated on a basis consistent with the use of the resources e.g. in proportion to staff costs relating to that activity.

##### **Tangible fixed assets**

Fixed Assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing less than £500 are not capitalised. Depreciation is provided on a straight line basis at a rate designed to write off the cost of each asset over its expected useful life, which in all cases is estimated at four years.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

**WALSALL BEREAVEMENT SUPPORT SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2015**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity does not operate its own pension scheme. Contributions are made directly to employees' personal pension plans.

**2. VOLUNTARY INCOME**

	<b>2015</b>	2014
	<b>£</b>	£
Donations	<u>969</u>	<u>-</u>

**3. ACTIVITIES FOR GENERATING FUNDS**

	<b>2015</b>	2014
	<b>£</b>	£
Training	475	-
Other income	<u>194</u>	<u>-</u>
	<u>669</u>	<u>-</u>

**4. INTEREST RECEIVED**

	<b>2015</b>	2014
	<b>£</b>	£
Community account & Saver account	<u>206</u>	<u>-</u>

**5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	<b>2015</b>	2014
	<b>£</b>	£
Contracts Walsall Metropolitan Borough Council	56,582	-
Contracts NHS Walsall	32,000	-
Grants	<u>40,765</u>	<u>-</u>
	129,347	-

**WALSALL BEREAVEMENT SUPPORT SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2015**

**5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES - continued**

Grants received, included in the above, are as follows:

	<b>2015</b>	2014
	<b>£</b>	<b>£</b>
<b>The Swing</b>		
The Eveson Charitable Trust	5,000	-
The Henry Smith Charity	26,300	-
The Saintbuty Trust	1,000	-
Baron Davenport Charity	1,000	-
The Grimmit Trust	1,000	-
Rosie's Helping Hands	1,000	-
Edgar E Lawley	1,500	-
Other Grants (less than £1,000)	2,115	-
 <b>Survivors of Bereavement by Suicide</b>		
Zurich Community Trust	1,000	-
Other Grants (less than £1,000)	850	-
	<u>40,765</u>	<u>-</u>

**6. TRANSFER OF FUNDS**

	<b>2015</b>	2014
	<b>£</b>	<b>£</b>
Transfer of funds from closure of Unincorporated Charity	108,915	-

**7. RESOURCES EXPENDED**

	<b>2015</b>	2014
	<b>£</b>	<b>£</b>
Fundraising costs	8,346	-
Direct costs	94,040	-
Support costs	33,203	-
Governance costs	5,571	-
	<u>141,160</u>	<u>-</u>

**8. NET INCOMING RESOURCES FOR THE YEAR**

	<b>2015</b>	2014
	<b>£</b>	<b>£</b>
These are stated after charging:		
Independent examiner	570	-
Depreciation	2,067	-

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2015 nor for the year ended 31 March 2014.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2015 nor for the year ended 31 March 2014.  
J. Green was paid for work done for electrical services.



**WALSALL BEREAVEMENT SUPPORT SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2015**

**10. STAFF COSTS**

	<b>2015</b>	2014
	<b>£</b>	<b>£</b>
Wages and Salaries	87,156	-
Social Security	5,632	-
Pensions	<u>4,528</u>	<u>-</u>
	<u><b>97,316</b></u>	<u><b>-</b></u>

The average weekly number of employees during the year was 4 (2014 - Nil).

The number of employees earning over £60,000 per annum was Nil (2014 - Nil).

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

Neither the management committee nor anyone connected with them receive any remuneration in respect of their services as members of the management committee nor were they reimbursed any expenses (2014 - £Nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2014 - £Nil)

**11. TANGIBLE FIXED ASSETS**

Transferred from closure of Unincorporated Charity

	<b>Fixtures and fittings £</b>	<b>Computer and office equipment £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 April 2014	2,182	12,615	14,797
Additions	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2015	<u><b>2,182</b></u>	<u><b>12,615</b></u>	<u><b>14,797</b></u>
<b>DEPRECIATION</b>			
At 1 April 2014	2,182	6,929	9,111
Charge for year	<u>-</u>	<u>2,067</u>	<u>2,067</u>
At 31 March 2015	<u><b>2,182</b></u>	<u><b>8,996</b></u>	<u><b>11,178</b></u>
<b>NET BOOK VALUE</b>			
At 31 March 2015	<u><b>-</b></u>	<u><b>3,619</b></u>	<u><b>3,619</b></u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2015</b>	2014
	<b>£</b>	<b>£</b>
Prepayments	<u><b>3,319</b></u>	<u><b>-</b></u>

**WALSALL BEREAVEMENT SUPPORT SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2015**

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2015</b>	2014
	<b>£</b>	<b>£</b>
Deferred income	13,396	-
Accruals	2,992	-
	<u>16,388</u>	<u>-</u>

**14. MOVEMENT IN FUNDS**

	<b>At 1.4.14</b>	<b>Net movement in funds</b>	<b>Transfers between funds</b>	<b>At 31.3.15</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General fund	-	84,169	-	84,169
<b>Restricted funds</b>				
The Swing	-	12,136	(258)	11,878
Lloyds TSB Foundation for England & Wales	-	(4,318)	219	(4,099)
The Henry Smith Charity	-	6,296		6,296
Co-Operative	-	(206)	39	(167)
Survivors of Bereavement by Suicide	-	869		896
	<u>-</u>	<u>14,777</u>	<u>-</u>	<u>14,777</u>
<b>TOTAL FUNDS</b>	<u>-</u>	<u>98,946</u>	<u>-</u>	<u>98,946</u>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	157,522	(73,353)	84,169
<b>Restricted funds</b>			
The Swing	54,434	(42,298)	12,136
Lloyds TSB Foundation for England & Wales		(4,318)	(4,318)
The Henry Smith Charity	26,300	(20,004)	6,296
Co-Operative	0	(206)	(206)
Survivors of Bereavement by Suicide	1,850	(981)	869
	<u>82,584</u>	<u>(67,807)</u>	<u>14,777</u>
<b>TOTAL FUNDS</b>	<u>240,106</u>	<u>(141,160)</u>	<u>98,946</u>



**WALSALL BEREAVEMENT SUPPORT SERVICE**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2015**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	969	-
<b>Activities for generating funds</b>		
Training	475	-
Other income	194	-
	<u>669</u>	<u>-</u>
<b>Investment Income</b>		
Community Account	15	-
Saver Account	191	-
	<u>206</u>	<u>-</u>
<b>Incoming resources from charitable activities</b>		
Contracts		
Walsall Metropolitan Borough Council	56,582	-
NHS Walsall	32,000	-
	<u>88,582</u>	<u>-</u>
<b>Incoming resources from charitable activities</b>		
Grants - The Swing		
The Eveson Charitable Trust	5,000	-
The Henry Smith Charity	26,300	-
The Saintbuty Trust	1,000	-
Baron Davenport Charity	1,000	-
The Grimmit Trust	1,000	-
Rosie's Helping Hands	1,000	-
Edgar E Lawley	1,500	-
Other Grants (less than £1,000)	2,115	-
	<u>38,915</u>	<u>-</u>
<b>Incoming resources from charitable activities</b>		
Grants - Survivors of Bereavement by Suicide		
Zurich Community Trust	1,000	-
Other Grants (less than £1,000)	850	-
	<u>1,850</u>	<u>-</u>
<b>Transfer of funds from closure of Unincorporated Charity</b>	108,915	-
<b>Total incoming resources</b>	240,106	-

This page does not form part of the statutory financial statements

**WALSALL BEREAVEMENT SUPPORT SERVICE**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2015**

<b>RESOURCES EXPENDED</b>					<b>2015</b>	<b>2014</b>
	<b>Fundraising</b>	<b>Direct</b>	<b>Support</b>	<b>Governance</b>	<b>£</b>	<b>£</b>
<b>Fundraising costs</b>						
Fundraising	5,943	0	0	0	5,943	-
Publicity	727	0	0	0	727	-
Wages & Salaries	1,380	0	0	0	1,380	-
Social Security	99	0	0	0	99	-
Pensions	97	0	0	0	97	-
Sundries	100	0	0	0	100	-
	<u>8,346</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,346</u>	<u>-</u>
<b>Charitable activities</b>						
Wages & Salaries	0	58,969	22,466	0	81,435	-
Social Security	0	4,154	1,124	0	5,278	-
Pensions	0	3,288	917	0	4,205	-
Rent	0	13,250	1,500	0	14,750	-
Room Hire	0	621	190	0	811	-
IT	0	0	606	0	606	-
Telephone	0	523	41	0	564	-
Stationery	0	143	121	0	264	-
Postage	0	613	67	0	680	-
Printing	0	230	211	0	441	-
Office Equipment	0	0	477	0	477	-
Refreshments	0	0	153	0	153	-
Materials	0	185	0	0	185	-
Resources	0	1,733	0	0	1,733	-
Travel	0	1,145	0	0	1,145	-
Training	0	449	764	0	1,213	-
Supervision	0	5,814	0	0	5,814	-
Assessments	0	2,190	0	0	2,190	-
Client Support	0	360	0	0	360	-
Volunteer Expenses	0	373	0	0	373	-
Insurance	0	0	2,030	0	2,030	-
DBS Checks	0	0	60	0	60	-
Annual Fees	0	0	347	0	347	-
Bank Charges	0	0	0	0	0	-
Sundries	0	0	62	0	62	-
Depreciation	0	0	2,067	0	2,067	-
	<u>0</u>	<u>94,040</u>	<u>33,203</u>	<u>0</u>	<u>127,243</u>	<u>-</u>
<b>Governance costs</b>						
Accountancy	0	0	0	570	570	-
AGM expenses	0	0	0	0	0	-
Wages & Salaries	0	0	0	4,341	4,341	-
Social Security	0	0	0	255	255	-
Pensions	0	0	0	226	226	-
Stationery	0	0	0	13	13	-
Printing	0	0	0	27	27	-
Annual Fees	0	0	0	96	96	-
Sundries	0	0	0	43	43	-
	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,571</u>	<u>5,571</u>	<u>-</u>
	<u><b>8,346</b></u>	<u><b>94,040</b></u>	<u><b>33,203</b></u>	<u><b>5,571</b></u>	<u><b>141,160</b></u>	<u><b>-</b></u>

This page does not form part of the statutory financial statements