

Walsall Bereavement Support Service



Trustees Annual Report
incorporating
Financial Statements and Accounts
for the period 1st April 2015 - 31st March 2016

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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For the period 1st April 2015 - 31st March 2016

Part One

Trustees Report

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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.

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. We also aim to offer additional training whenever opportunities arise.

Achievements and Performance

Funding

Once again, WBSS has worked hard and risen to the challenge of securing the required funds to continue to deliver its children and young people's bereavement project *THE SWING*, a project which is mainly funded through grants and donations. In addition we were also able to raise funds to continue to run our monthly support group for those bereaved as a result of a suicide. We are very grateful to all of the grant makers that have believed in our services, some of whom made very significant grants such as. NHS Walsall CCG, the Henry Smith Charity, BBC Children in Need, the Eveson Charitable Trust, and the Sobell Foundation. However, we also have many regular supporters who make smaller but equally valued donations to the Charity and we are indebted to these trusts and foundations too. Every penny counts and helps to ensure the continuation of the very valuable support that we offer to the bereaved.

During this financial year, donations from trusts and foundations rose from £40,765 in 2014/15 to £65,993 in 2015/16. Our largest grant during this period was from the Henry Smith Charity, which was the year 2 contribution of their 3 year grant towards *THE SWING*. Having this stability enabled WBSS to reach its fundraising target to cover the core costs of the project quite quickly, which then enabled us to focus on raising funds to increase staffing resources through the use of sessional counsellors.

For the third 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.

WBSS Outcomes 2015/16

- WBSS supported 321 new referrals via its adult support service and 198 new referrals via *THE SWING* and delivered a total of 2,683 hours of support.
- 31 volunteers donated 1,511 hours of their time to help the bereaved, the 'in kind' value of which was approximately £60,000.
- Approximately 61% of the adult referred and 76% of children and young people that were referred to WBSS, lived in areas of Walsall classified as being located within the top 10% most deprived areas of the UK.
- WBSS received 43 individual requests for support from individuals bereaved as a result of a suicide. This is the third highest level since 2001, when we began to record this information.
- **93%** of referrals using the adult bereavement service rated the support they received as being 'Excellent' or 'Very Good'. Since WBSS began to record this feedback in 2008, this statistic has always remained above 90%.
- **95%** of children/young people said that the support they had received had helped them to understand and manage their feelings and emotions.
- **80%** of children/young people said that the support they had received had helped them to manage their behaviour.
- **75%** of children/young people told us that since their support had ended they felt that they had 'changed a lot/felt better', **25%** said that they had 'changed a bit or were starting to feel better'.
- **92%** of parents/carers 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.
- **92%** rated *THE SWING* as 'Excellent' and the remaining **8%** described it as 'Very Good' or 'Good'.
- **97%** of parents stated that they would recommend our service to others in need of support for their children.

Financial Review

During this accounting period WBSS increased its income by £24,751 compared to the previous year, resulting in a total reported income of £154,098. Expenditure increased very slightly by £2,445 from £141,160 in 2014/15, to £143,605 in 2015/16, demonstrating the continued efficiency of the charity to manage its expenditure.

Grants from Trusts and Foundations rose substantially from £40,756 in 2014/15 to £65,993 in 2015/16. The majority of these grants were given towards the continued delivery of the children and young people's bereavement project - *THE SWING* and ensured that this project was fully funded during this period. This income included the second of a three year grant from the Henry Smith Charity of £26,800, to fund the salary costs of the *THE SWING* Co-ordinator. In addition, *THE SWING* also received a grant of £17,000 from NHS Walsall CCG and several donations from other generous funders which ranged from £50 through to a grant for £7,046 from BBC Children in Need. As always we are extremely grateful to everyone who contributed to the ongoing work of *THE SWING*, for without them, WBSS would not be able to offer this valuable and much needed support to bereaved children and young people from Walsall.

Historically, the service for bereaved adults offered by WBSS has been funded by Walsall Council (WMBC). However in 2015 and for the first time, the provision of bereavement support within the borough was put out to tender by WMBC. We are delighted to report that we were successful in securing this contract, albeit the value of the contract had been cut slightly. NHS Walsall CCG continued to fund the adult service with a grant of £15,000, this being in addition to the £17,000 it contributed to the running of *THE SWING* project. Again we are very appreciative of the financial support the CCG has provided towards our service for the past 8 years.

WBSS has always recognised the need for and value of sustainability and continues to offer bereavement and loss training to professionals to help generate its own income. During this period the Charity generated £1,174 through training, an increase of 60% on the previous year's income from this source.

Around 75% of those who access bereavement support from WBSS live in deprived areas of Walsall. Many would not be able to afford to pay for private bereavement support, therefore WBSS does not charge for its services. To enable the charity to continue to offer its services for free there is a real need for continued fundraising from a broad range of sources including Trusts and Foundations, Companies, and individual giving. WBSS continues to develop these relationships and this is demonstrated in the increased income from these sources during this period.

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. Therefore we will continue to work very hard in identifying and then trying to secure new opportunities for income.

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 CCG and Social Care and Inclusion - Walsall Council. As a result of increasing constraints on local authority expenditure, we realise that we must 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, 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 2016, the total of the charity's reserves stood at £109,439, of which £82,211 was unrestricted and £27,228 restricted. The unrestricted free reserves represent 57% of our total expenditure of £143,605 during 2015/16. Based on predicted expenditure for 2016/17 financial year, this would be equivalent to 6 months running costs.

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.

Neil Simpson - Treasurer

Plans for the Future

- WBSS will continue to offer free support to ensure that any person in need of support to cope with their bereavement will not be restricted due to financial reasons. We will also continue to offer an open-door policy, enabling any bereaved person, irrespective of their gender or age, the type of death they have experienced or length of time since that death to receive support.
- To develop new and appropriate bereavement support activities to meet the different needs of the bereaved, e.g. support groups for parents due to the death of a child and a support group for those who are widowed at a young age.
- To offer a local bereavement support point to help the bereaved locate and access both practical and emotional support.
- Continue to develop Family Therapy Support and work towards creating a team of appropriately trained volunteers to run groups and Family Therapy Surgeries.
- Listen and respond to feedback from service users to improve the delivery and quality of our work. Involve service users in decision making processes, when and where appropriate.
- We understand that the percentage of referrals to our service from the Black, Asian and Minority Ethnic (BAME) community is not representative of the local demographic and so understand the need to look at any barriers to support and how we can improve access.
- Broaden WBSS's fundraising income, to reduce risk and increase security in the future and enable WBSS to develop its services further.
- Develop a Marketing and PR strategy to raise the profile of WBSS within the general public, local companies/trusts, contracting bodies and other funders.

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 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.

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
22 August 2016 by **Dr. R. Crundwell (Chair)**

Reference and Administrative Information

The Management Committee presents its report and the Independent Examiners report re financial statements for the period 1st April 2015 - 31st March 2016

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 MSc. Registered MBACP (Accred) UKCP, AFT
01922 724841 / 01922 645035

Management Committee

Chair: Dr Bob Crundwell

Treasurer: Alan Blackman (Retired 16th May 2016)

Treasurer: Neil Simpson (Appointed 16th May 2016)

Trustees:
Conrad Roe
Anne Chilton (Retired 16th May 2016)
Rosemary Brown
James Green
Bev Simpson (Appointed 16th May 2016)

Employees

Head of Service - Elaine Bullen

Dip.Couns. Registered Member MBACP

Charity Administrator - Helen Fellows

THE SWING Co-ordinator & Counsellor - Lindsay Murcott

Dip.Couns. MSc. Registered Member MBACP (Accred) Post Qual.Cert Couns. Children & Young People, UCKP, AFT

THE SWING Counsellor - Bev Richardson

Dip.Couns. Registered Member MBACP Post Qual.Dip Couns. Children & Young People

Finance Manager - Bev Richardson

MAAT

Independent Examiner

Margaret Ann Cairns
Cairns Bailey Ltd
Wallace House
20 Birmingham Road
Walsall
WS1 2LT

Bank

Barclays Bank
1 Breadmarket Street
Lichfield
Staffordshire
WS13 6JY

Acknowledgments

Walsall Bereavement Support Service would like to publicly acknowledge and thank the following organisations and donors for their financial support during 2015/2016.

- Walsall MBC - Social Care and Inclusion
- NHS Walsall CCG
- The Henry Smith Charity
- BBC Children in Need
- The Eveson Charitable Trust
- Sobell Foundation
- The Roger & Douglas Turner Charitable Trust
- The Grimmit Trust
- Rosie's Helping Hands
- The Edgar E Lawley Foundation
- Baron Davenport's Charity
- Souter Charitable Trust
- The Saintbury Trust
- The George Henry Collins Charity
- Trusthouse Charitable Foundation
- Michael Marsh Charitable Trust
- W E Dunn Trust
- Edward and Dorothy Cadbury Charitable Trust
- Grantham Yorke Trust
- Eric W Vincent Trust Fund
- Jarman Charitable Trust
- Willenhall Rotary Club
- Tulip Foods Bilston
- Harry Payne Fund
- The Parish Church of St Mark, Shelfield & High Heath
- Walsall Quakers

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 period 1st April 2015 - 31st March 2016

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WALSALL BEREAVEMENT SUPPORT SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016

The trustees present their report with the financial statements of the charity for the year ended 31 March 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (FRSSE SORP) 'Accounting and Reporting by Charities' effective January 2015.

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 (resigned 16th May 2016)
Mr C L Roe
Mrs A Chilton (resigned 16th May 2016)
Mrs R Brown
Mr J Green
Mr N Simpson (appointed 16th May 2016)
Mrs B Simpson (appointed 16th May 2016)

Independent examiner

Margaret Ann Cairns FCA
Cairns Bailey Ltd
Wallace House
20 Birmingham Road
Walsall
West Midlands
WS1 2LT

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: 22-08-2016

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

I report on the accounts for the year ended 31 March 2016 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.

MA Cairns

Margaret Ann Cairns FCA

Cairns Bailey Ltd
Wallace House
20 Birmingham Road
Walsall
West Midlands
WS1 2LT

Date: *22nd August 2016*

WALSALL BEREAVEMENT SUPPORT SERVICE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2016**

	Notes	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
INCOMING and ENDOWMENTS FROM:					
Donations and Legacies	2	678		678	969
Charitable Activities	5				
WBSS		68,582		68,582	71,582
The Swing			82,243	82,243	55,915
Bereaved by Suicide support group			750	750	1,850
Other Trading Activities	3	1,480		1,480	669
Investment	4	365		365	206
Other Income		-	-	-	108,915
Total Income		71,105	82,993	154,098	240,106
EXPENDITURE ON:					
Raising Funds		607	9,041	9,648	8,346
Charitable Activities					
WBSS		72,456		72,456	71,616
The Swing			60,601	60,601	60,217
Bereaved by Suicide support group			900	900	981
Total Expenditure		73,063	70,542	143,605	141,160
NET INCOME/EXPENDITURE		(1,958)	12,451	10,493	98,946
OTHER RECOGNISED GAINS/LOSSES		-	-	-	-
NET MOVEMENT IN FUNDS					
Reconciliation of Funds		(1,958)	12,451	10,493	98,946
Total Funds Brought Forward		84,169	14,777	98,946	-
TOTAL FUNDS CARRIED FORWARD		82,211	27,228	109,439	98,946


The notes form part of these financial statements


WALSALL BEREAVEMENT SUPPORT SERVICE

**BALANCE SHEET
AT 31 MARCH 2016**

	Notes	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
FIXED ASSETS					
Tangible assets	10	-	1,554	1,554	3,619
CURRENT ASSETS					
Debtors	11	1,790	1,539	3,329	3,319
Cash at bank		<u>81,896</u>	<u>26,463</u>	<u>108,359</u>	<u>108,396</u>
		83,686	28,002	111,688	111,715
CREDITORS					
Amounts falling due within one year	12	<u>(1,475)</u>	<u>(2,328)</u>	<u>(3,803)</u>	<u>(16,388)</u>
NET CURRENT ASSETS		<u>82,211</u>	<u>25,674</u>	<u>107,885</u>	<u>95,327</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		82,211	27,228	109,439	98,946
NET ASSETS		<u>82,211</u>	<u>27,228</u>	<u>109,439</u>	<u>98,946</u>
FUNDS	13				
Unrestricted funds				82,211	84,169
Restricted funds				<u>27,228</u>	<u>14,777</u>
TOTAL FUNDS				<u>109,439</u>	<u>98,946</u>

The financial statements were approved by the Board of Trustees on 22-08-16 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 2016

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 2015) 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 2016**

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. DONATIONS AND LEGACIES

	2016	2015
	£	£
Donations	<u>678</u>	<u>969</u>

3. OTHER TRADING ACTIVITIES

	2016	2015
	£	£
Training	1,174	475
Other income	<u>306</u>	<u>194</u>
	<u>1,480</u>	<u>669</u>

4. INVESTMENT

	2016	2015
	£	£
Interest received:-		
Community account & Saver account	<u>365</u>	<u>969</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2016	2015
	£	£
Contracts Walsall Metropolitan Borough Council	53,582	56,582
Contracts NHS Walsall CCG	32,000	32,000
Grants	<u>65,993</u>	<u>40,765</u>
	<u>151,575</u>	<u>129,347</u>

WALSALL BEREAVEMENT SUPPORT SERVICE

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2016**

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES – continued

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

	2016	2015
	£	£
The Eveson Charitable Trust	5,000	5,000
The Henry Smith Charity	26,800	26,300
The Saintbury Trust	2,000	1,000
Baron Davenport's Charity	1,000	1,000
The Grimmit Trust	1,000	1,000
Rosie's Helping Hands	500	1,000
The Edgar E Lawley Foundation	1,500	1,500
Michael Marsh Charitable Trust	1,500	-
BBC Children In Need	7,046	-
Willenhall Rotary Club	1,000	-
Grantham Yorke Trust	2,000	-
The Roger & Douglas Turner Charitable Trust	2,000	-
Sobell Foundation	5,000	-
Tulip Foods Bilston	1,033	-
Souter Charitable Trust	2,000	-
Trusthouse Charitable Foundation	3,000	-
Other Grants (less than £1,000)	2,864	2,115
Bereavement by Suicide support group		
Zurich Community Trust	-	1,000
Other Grants (less than £1,000)	750	850
	<u>65,993</u>	<u>40,765</u>

6. TOTAL EXPENDITURE

	2016	2015
	£	£
Fundraising costs	9,648	8,346
Direct costs	95,359	94,040
Support costs	33,860	33,203
Governance costs	4,738	5,571
	<u>143,605</u>	<u>141,160</u>

7. NET INCOMING RESOURCES FOR THE YEAR

	2016	2015
	£	£
These are stated after charging:		
Independent examiner	570	570
Depreciation	2,067	2,065

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2016 nor for the year ended 31 March 2015

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2016 nor for the year ended 31 March 2015. 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 2016**

9. STAFF COSTS

	2016	2015
	£	£
Wages and Salaries	84,531	87,156
Social Security	7,465	5,632
Pensions	<u>4,573</u>	<u>4,528</u>
	<u>96,569</u>	<u>97,316</u>

The average weekly number of employees during the year was 4 (2015 - 4).

The number of employees earning over £60,000 per annum was Nil (2015 - 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 (2015 - £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 (2015 - £Nil)

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings	Computer and office equipment	Totals
	£	£	£
COST			
At 1 April 2015	2,182	12,615	14,797
Additions	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2016	<u>2,182</u>	<u>12,615</u>	<u>14,797</u>
DEPRECIATION			
At 1 April 2015	2,182	8,996	11,178
Charge for year	<u>-</u>	<u>2,065</u>	<u>2,065</u>
At 31 March 2016	<u>2,182</u>	<u>11,061</u>	<u>13,243</u>
NET BOOK VALUE			
At 31 March 2017	<u><u>-</u></u>	<u><u>1,554</u></u>	<u><u>1,554</u></u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015	2014
	£	£
Prepayments	<u><u>3,329</u></u>	<u><u>3,319</u></u>

WALSALL BEREAVEMENT SUPPORT SERVICE

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2016**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Deferred income	-	13,396
Accruals	3,803	2,992
	<u>3,803</u>	<u>16,388</u>

13. MOVEMENT IN FUNDS

	At 1.4.15	Net movement in funds	Transfers between funds	At 31.3.16
	£	£	£	£
Unrestricted funds				
General fund	<u>84,169</u>	<u>(1,958)</u>	<u>-</u>	<u>82,211</u>
 Restricted funds				
The Swing	7,612	13,641	(1,742)	19,511
The Henry Smith Charity	6,296	702		6,998
Children in Need	-	(1,742)	1,742	-
Bereaved by Suicide support group	<u>869</u>	<u>(150)</u>	<u>-</u>	<u>719</u>
	<u>14,777</u>	<u>12,451</u>	<u>-</u>	<u>27,228</u>
 TOTAL FUNDS	<u><u>98,946</u></u>	<u><u>10,493</u></u>	<u><u>-</u></u>	<u><u>109,439</u></u>

WALSALL BEREAVEMENT SUPPORT SERVICE
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2016

14. STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2015

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

WALSALL BEREAVEMENT SUPPORT SERVICE
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2016

15. BALANCE SHEET AT 31 MARCH 2015

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