

Walsall Bereavement Support Service



Trustees Annual Report and Financial Statements for the period 1st April 2016 - 31st March 2017

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

<u>Contents</u>	<u>Page</u>
Report of the Trustees	1-7
Acknowledgments	8
Report of the independent examiner	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12-18

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 2017. 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, 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

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 grant awards including NHS Walsall CCG, Walsall Metropolitan Borough Council, the Henry Smith Charity, BBC Children in Need, and the Eveson Charitable Trust.

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 and grants decreased slightly from £59,625 in 2015/16 to £55,650 in 2016/17. Our largest grant during this period was from the Henry Smith Charity, which was the year 3 contribution of their 3 year grant towards the costs of employing the Children's Service Co-ordinator for *THE SWING*. Having this stability enabled WBSS to reach its fundraising target to cover the core costs of the project quite quickly, which in turn allowed us to focus on raising funds for the next financial year 2017/18 before the year began.

For the 4th 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 2016/17

- WBSS supported **347** new referrals via its adult support service and **240** new referrals via *THE SWING* and delivered a total of **3215** hours of support.
- **26** volunteers donated **1696** hours of their time to help the bereaved, the 'in kind' value of which was approximately **£67,000**.
- Approximately **65%** of adult referrals and **79%** 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 **42** referrals for support from individuals bereaved as a result of a suicide. Since setting up this support group in 1999 we have now helped **541** people affected by this type of loss.
- **96%** 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.
- **87%** of children/young people said that the support they had received had helped them to understand and manage their feelings and emotions and **84%** said that the support they had received had also helped them to manage their behavior
- **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.
- **100%** of parents stated that they would recommend our service to others.

Financial Review

During this accounting period WBSS income decreased by £8,951 compared to the previous year, resulting in a total reported income of £145,147. This was as a result of NHS Walsall CCG ending its SLA with the Charity before the end of the financial year. For 8.5 years we received this grant to support the work of both the adult service and *THE SWING*, however due to funding cuts within the CCG the SLA was brought to a premature end. We were assured that this decision was not a reflection on either the quality or need for our service.

Expenditure during this period remained consistent with the previous year at £143,344, demonstrating the continued efficiency of the charity to manage its expenditure. Grants from Trusts and Foundations dropped slightly from £65,993 in 2015/16 to £64,227. 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 third of a three year grant from the Henry Smith Charity of £27,200, to fund the salary costs of the *THE SWING* Co-ordinator. In addition, *THE SWING* also received a grant of £11,333 from NHS Walsall CCG and several donations from other generous funders which ranged from £50 through to a grant for £9,790 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 late 2016, we were notified that due to severe financial cuts which the Council had to make across Walsall, they would not be renewing the contract for the continuation of WBSS adult bereavement counselling from June 2017. WBSS was not the only victim of these cuts and services borough wide have been forced to close down. Fortunately, WBSS had the foresight to build its reserves to cushion against such a blow and we have been working hard to find ways to continue to deliver a reduced/alternative adult bereavement support service in the next financial year. Funding for our work with adults bereaved as a result of suicide is secure and we will continue to deliver this service.

On a more positive note, at the point of producing these accounts we can confirm that the Henry Smith Charity have once again agreed to three year funding for *THE SWING* and have increased their grant to £30,000 for three years. Since *THE SWING* was set up in 2003, we have worked very hard to build up a solid base of regular repeat funders to support this project and we are now confident that this service will continue for a further 3 years with the help of the Henry Smith Charity.

Over 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 works very hard to develop these relationships and this is demonstrated in the repeat income from these sources during this period.

Principal Funding Sources

The principal sources of funding for WBSS during this financial year came from NHS Walsall CCG and Walsall Council - Social Care and Inclusion. Although we have built excellent relationships with some of our funders, we do understand that we cannot guarantee that this will continue and therefore we have developed a new fundraising strategy to increase opportunities to generate new income in order to increase our sustainability.

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 2017, the total of the charity's reserves stood at £111,242 of which £81,212 was unrestricted and £30,030 restricted. The unrestricted free reserves represent 57% of our total expenditure of £143,344 during 2016/17, which is equivalent to just under 7 months of the charity's 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 bereavement support to children and young people from across the borough of Walsall. This will include an Out of Hours Service, Family Counselling, and Special Support Service for referrals with more complex bereavement issues.
- WBSS will seek new funding in order to be able to continue to offer free adult bereavement support activities during 2017/18. This will include the continued delivery of a support group for adults bereaved through suicide, and hopefully 3 further services to help support parents bereaved of a child, young widows, and those dealing with traumatic bereavement.
- We hope to develop local bereavement support points across the borough to help the bereaved locate and access both practical and emotional support.
- Train new volunteers to support the continued delivery of our Family Counselling Service and work towards creating a team of appropriately trained volunteers to run groups and Family Therapy Surgeries.
- Continue to work with schools within 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.
- 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.
- 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 22nd August 2017 by **Dr. R. Crundwell (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

Treasurer: Neil Simpson

Trustees: Conrad Roe
Rosemary Brown
James Green
Bev Simpson

Employees

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

Charity Administrator - Helen Fellows

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

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

Finance Manager - Bev Richardson
MAAT

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 2016/2017.

- Walsall MBC - Social Care and Inclusion
- NHS Walsall CCG
- BBC Children in Need
- The Henry Smith Charity
- The Eveson Charitable Trust
- The W.E.D. Charitable Trust
- Zurich Community Trust
- Edward And Dorothy Cadbury Trust
- The Hedley Foundation
- Baron Davenport's Charity
- The Aylesford Family Charitable Trust
- The Roger and Douglas Turner Trust
- Grantham Yorke Trust
- George Henry Collins
- Woodland Trust
- The Grimmitt Trust
- W O Foundation
- The Bewley Charitable Trust
- Jarman Charitable Trust
- Masonic Charitable Foundation
- St Marks Church Shelfield Walsall
- Furzebank Worship Centre Willenhall
- The New Testament Church of God Walsall
- Methodist Church Walsall
- ShareGift

We would also like to thank the following organisations for fundraising on behalf of Walsall Bereavement Support Service during 2016/2017.

- Short Heath Federation Willenhall
- McDonalds - Crescent Road Willenhall
- Sutton Coldfield Football Club
- BHS Walsall

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 on the financial statements of Walsall Bereavement Support Service for the year ended 31 March 2017 which are set out on pages 10 to 18.

Respective responsibilities of Trustees and examiner

The Trustees are responsible for the preparation of the financial statements. 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 needed.

It is my responsibility:

- to examine the financial statements 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 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 statement 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 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.

Karen Hanlan, ACA, ACIE
Karen Hanlan Independent Examiner Limited
Hollyoaks
Lea Marston
North Warwickshire
B76 0BW

Date: 22nd August 2017



Walsall Bereavement Support Service
Financial Statements
for the year ended 31 March 2017

Statement of financial activities

Income from:	Note	Un-restricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds Restated 2016 £
Donations & legacies	1	6,466	49,184	55,650	59,625
Charitable activities	2	63,781	21,123	84,904	94,108
Trading activities	3	329	3,913	4,242	-
Investments – bank interest		351	-	351	365
Total income		70,927	74,220	145,147	154,098
Expenditure on:					
Raising funds		1,552	7,423	8,975	9,648
Charitable activities		70,374	63,995	134,369	133,957
Total expenditure	4	71,926	71,418	143,344	143,605
Net (expenditure)/ income and net movement in funds for year		(999)	2,802	1,803	10,493
Reconciliation of funds:					
Total funds brought forward		82,211	27,228	109,439	98,946
Total funds carried forward		81,212	30,030	111,242	109,439

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 2017

Balance sheet

	Note	2017 £	2016 £
Fixed Assets			
Tangible assets	7	-	1,554
Current Assets			
Debtors	8	2,948	3,329
Cash at bank and in hand		109,345	108,359
		<u>112,293</u>	<u>111,688</u>
Current Liabilities			
Creditors: amounts falling due within one year	9	(1,051)	(3,803)
Net current assets		<u>111,242</u>	<u>107,885</u>
Net assets		<u>111,242</u>	<u>109,439</u>
Funds of the Charity:			
Restricted Funds	10	30,030	27,228
Unrestricted Funds	10	81,212	82,211
Total Charity funds		<u>111,242</u>	<u>109,439</u>

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

Approved by the Trustees and signed on their behalf by:



Dr R Crundwell, Chair of Trustees

Date: 22nd August 2017

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).

No adjustments were required to be made to the financial statements when applying FRS102 for the first time this year, however comparative figures have been restated to classify income in accordance with SORP 2015.

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 2017 were £4,573 (2016 £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 2017

Notes to the financial statements

1. Donations & legacies

	2017 £	2016 £
Un-restricted:		
Donations	1,213	678
Grants	5,253	15,000
	<u>6,466</u>	<u>15,678</u>
Restricted:		
Grants		
The Henry Smith Charity	27,200	26,300
Other Charitable Trusts	21,984	17,647
	<u>49,184</u>	<u>43,947</u>
Total	<u>55,650</u>	<u>59,625</u>

2. Income from Charitable Activities

	2017 £	2016 £
Un-restricted:		
Walsall Metropolitan Borough Council	53,581	53,582
NHS Walsall CCG	10,000	-
Training	200	1,480
	<u>63,781</u>	<u>55,062</u>
Restricted:		
NHS Walsall CCG – The Swing	11,333	32,000
Children in Need	9,790	7,046
	<u>21,123</u>	<u>39,046</u>
Total	<u>84,904</u>	<u>94,108</u>

3. Trading activities

	2017 £	2016 £
Fundraising events		
Fundraising - The Swing (restricted)	3,913	-
Other	329	-
	<u>4,242</u>	<u>-</u>
Total	<u>4,242</u>	<u>-</u>

Walsall Bereavement Support Service
Financial Statements
for the year ended 31 March 2017

Notes to the financial statements (continued)

4. Analysis of expenditure

	Raising funds £	Charitable Un-restricted £	Activity Restricted £	2017 Total £	2016 Total £
Staff costs	1,573	49,728	44,268	95,569	96,569
Fundraising costs	7,402	-	-	7,402	7,383
Rent	-	9,000	6,000	15,000	15,000
Room Hire	-	-	540	540	965
IT	-	567	566	1,133	811
Telephone	-	359	639	998	891
Stationary	-	33	44	77	809
Postage	-	430	316	746	1,051
Printing	-	390	514	904	567
Office Equipment	-	261	3,085	3,346	2,420
Refreshments	-	49	9	58	258
Materials	-	19	102	121	175
Resources	-	116	-	116	1,030
Travel/parking	-	68	1,149	1,217	1,181
Training	-	98	810	908	1,421
Supervision	-	4,382	1,450	5,832	5,922
Assessment	-	2,265	-	2,265	1,560
Client Support	-	-	2,580	2,580	765
Volunteers	-	568	176	744	294
Insurance	-	1,063	1,063	2,126	2,079
DBS fees	-	154	71	225	262
Annual fees	-	522	562	1,084	970
Bank charges	-	-	-	-	-
Sundries	-	302	51	353	1,222
Total	8,975	70,374	63,995	143,344	143,605

5. Net income/(expenditure) for year

Net income/(expenditure) is stated after charging:	2017 £	2016 £
Independent Examiners fee	980	570
Depreciation	1,554	2,067

Walsall Bereavement Support Service
Financial Statements
for the year ended 31 March 2017

Notes to the financial statements (continued)

6. Staff costs, trustee remuneration and expenses

	2017 £	2016 £
Salaries	86,531	87,531
National Insurance	4,465	4,465
Pensions	4,573	4,573
Total	<u>95,569</u>	<u>96,569</u>

No employee has employee benefits in excess of £60,000 (2016: nil).

The equivalent of 3.5 full-time members of staff were employed during the year (2016: 4)

Key management personnel comprise the Head of Service and the Finance Manager whose employee benefits total £43,033 (2016 £43,033).

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 (2016: None). No trustee expenses were reimbursed in the year (2016: 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	<u>12,615</u>	<u>2,182</u>	<u>14,797</u>
Depreciation			
At beginning of year	11,061	2,182	13,243
Charge for the year	1,554	-	1,554
At end of year	<u>12,615</u>	<u>2,182</u>	<u>14,797</u>
Net Book Value			
At 31 March 2017	-	-	-
At 31 March 2016	<u>1,554</u>	<u>-</u>	<u>1,554</u>

Walsall Bereavement Support Service
Financial Statements
for the year ended 31 March 2017

Notes to the financial statements (continued)

8. Debtors

	2017 £	2016 £
Prepayments	<u>2,948</u>	<u>3,329</u>

9. Creditors: amounts falling due within one year

	2017 £	2016 £
Accruals	<u>1,051</u>	<u>3,803</u>

10. Movement in funds

	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
Restricted funds					
The Swing	19,511	33,730	(32,401)	(739)	20,102
The Henry Smith Charity	6,998	27,200	(26,348)	-	7,850
BBC Children in Need	-	9,790	(10,529)	739	-
Grantham Yorke	-	2,500	(1,241)	-	1,259
Bereaved by Suicide support group	719	1,000	(900)	-	819
	<u>27,228</u>	<u>74,220</u>	<u>(71,418)</u>	<u>-</u>	<u>30,030</u>
Un-restricted funds					
General fund	82,211	70,927	(71,926)	-	81,212
	<u>109,439</u>	<u>145,147</u>	<u>(143,344)</u>	<u>-</u>	<u>111,242</u>

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 was for salary costs of The Swing service coordinator.

BBC Children In Need was the main funder for the 'Special Support' service and 'Out of Hours service' provided by The Swing. This enabled the charity to support children who would otherwise not have been able to access counselling.

Grantham Yorke provided funding for materials and workbooks to use with bereaved children.

A donation from Zurich Community Care funds the continuation of a monthly 'Bereaved by Suicide support group'.

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
Financial Statements
for the year ended 31 March 2017

Notes to the financial statements (continued)

11. Analysis of net assets between funds

Fund balances at 31 March 2017 are represented by:

	Un-restricted Funds	Restricted Funds	Total Funds
	£	£	£
Fixed Assets	-	-	-
Current assets	81,728	30,565	112,293
Liabilities	(516)	(535)	(1,051)
Total	81,212	30,030	111,242

12. Controlling Interest

The Charity is controlled by the Trustees.

13. Comparative Statement of Financial Activities - Restated

	Un-restricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £
Income from:			
Donations & legacies	15,678	43,947	59,625
Charitable activities	55,062	39,046	94,108
Trading activities	-	-	-
Investments – bank interest	365	-	365
Total income	71,105	82,993	154,098
Expenditure on:			
Raising funds	607	9,041	9,648
Charitable activities	72,456	61,501	133,957
Total expenditure	73,063	70,542	143,605
Net (expenditure)/income and net movement in funds for year	(1,958)	12,451	10,493
Reconciliation of funds:			
Total funds brought forward	84,169	14,777	98,946
Total funds carried forward	82,211	27,228	109,439