

THE BEREAVEMENT COUNSELLING SERVICES

England & Wales · Charity number 1047908

Details

Other names	WEST LANCS BEREAVEMENT COUNSELLING SERVICES, Acacia Counselling
Status	Registered
Legal form	Other
Registered	1995-07-12
Register	View on the Charity Commission register

Contact

Address	The Bereavement Counselling Service Malthouse Business Centre 48 Southport Road Ormskirk L39 1QR
Phone	01695570729
Email	thebcs101@btconnect.com
Website	www.thebcsonline.co.uk

Activities

Objects: THE RELIEF OF ANY PERSON IN CONDITION OF POVERTY OR SICKNESS ARISING DIRECTLY FROM BEREAVEMENT BY THE PROVISION OF AN ADVICE AND COUNSELLING SERVICE

Activities: The provision of a one to one bereavement counselling service. Age range 18 years upwards. Who are resident in West Lancashire or have their doctor in that area.

Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£43,663	£49,405	-	-
2024-03-31	£47,040	£47,870	-	-
2023-03-31	£52,420	£40,704	-	-
2022-03-31	£46,992	£42,005	-	-
2021-03-31	£40,269	£37,562	-	-

Trustees

Name	Role	Appointed
Audrey Jones BEM		2017-03-19
CHRISTINA MITCHELL-BROWN		
Faye Freeman		2026-02-23
LINDA DALEY		2017-01-23
MR BOB OWEN		
Maria Riding		2026-02-23

THE BEREAVEMENT COUNSELLING SERVICES

England & Wales - Charity number 1047908

Accounts

THE BEREAVEMENT COUNSELLING SERVICES

REPORT AND UNAUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

Registered Charity Number: - 1047908

THE BEREAVEMENT COUNSELLING SERVICES

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THE BEREAVEMENT COUNSELLING SERVICES

Legal and administrative information

Executive Committee Members Mr R H Owen – Chairperson
Mrs A M Jones – Chief Officer
Mrs C Mitchell-Brown – Treasurer
Mrs L M Daley
Mrs J S Taylor (Resigned 01/04/2024)

**Office Manager and Referral
Secretary** Mrs S Skarrats

Working Name Acacia Counselling

Registered Charity Number 1047908

Charity Office The Malthouse Business Centre
48 Southport Road
Ormskirk
Lancashire
L39 1QR

Independent Examiner Mr C Sawyer FCCA
Sawyer Quine & Co
Chartered Certified Accountants
202 Merlin Park
Ringtail Road
Burscough
Ormskirk
Lancashire
L40 8JY

Bankers HSBC
5 Moor Street
Ormskirk
Lancashire
L39 2AB

The Bereavement Counselling Services

Executive Committee Members Report for the year ended 31 March 2025

The Executive Committee Members are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2025.

Legal and administrative information set out on page one forms part of this report. The financial statements comply with current statutory requirements, the constitution of the charity and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Structure, government and management

Governing document

The Bereavement Counselling Services is a registered charity, number 1047908, and is governed by a Constitution dated 27 June 1995 as amended 12 November 1998 and 26 February 2008.

Appointment of Executive Committee Members

In the event of any vacancies new Executive Committee Members are elected from the membership of the charity at each Annual Meeting. Before standing for election anybody wishing to become an Executive Committee Member is interviewed by the Chairperson to ensure their suitability. Upon appointment all new Executive Committee Members must provide appropriate identification and must declare any conflicts of interest and are subject to criminal record checks.

Executive Committee Members induction and training

The Executive Committee Members work within the guidelines of the Constitution, but there is not a formal training or induction process in place.

Board functioning

The Executive Committee Members meet approximately once every other month or as needed throughout the financial year to review and to update the position of the charity.

Membership

Membership criteria have been set by the Board in keeping with the spirit of the charity's work. Any interested party can become a member; membership of the charity is free. All members have voting rights at Annual and other general membership meetings.

Risk management

The Executive Committee Members have examined the major strategic, business and operational risks which the charity may face and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Organisational structure

Overall responsibility for policy and the direction of the charity rests with the Executive Committee Members who administer the charity on a voluntary basis.

The Executive Committee Members have employed a full time Office Manager and Referral Secretary.

THE BEREAVEMENT COUNSELLING SERVICES

Executive Committee Members Report for the year ended 31 March 2025

Objectives and activities

The key objectives and activities of the charity are: -

“The relief of any person in condition of poverty or sickness arising directly from bereavement by the provision of an advice and counselling service.”

Public benefit

The Executive Committee Members have considered the Charity Commission guidance regarding public benefit and are content that the charity has met the requirements as a result of the objectives and activities described above.

Volunteers

The Bereavement Counselling Services depends considerably on volunteers in helping the charity meet its objectives and to carry out its activities. Volunteers are supported by staff, with training, meetings and discussions held locally. Our thanks as always are given to all our volunteers who so freely give their time to enhance the work of The Bereavement Counselling Services.

Achievements and performance

This has been a steady year for the organisation, we continue to receive referrals from Talking Therapies for counselling on bereavement issues. We also receive clients who are end of life for our Acacia Counselling Service, this has been extended to work with loved ones of the terminally ill.

Throughout the year we recruit selected placement students from local Colleges and Universities whom we mentor and train, many continue with us after qualifying.

Our Training programme is for all who work for us to include qualified Counsellors and Supervisors. All placements attend an Induction Session before being assigned a client and are continually monitored and mentored throughout their time with us. In March 2025 we trained on suicide, this was headed by Anthony O’Farrell qualified Counsellor and Fieldwork Supervisor and was very well attended. We also require those who work for us to take on-line Safeguarding and to take the Integrated Care Board Orange Button Suicide Prevention Training.

It is mandatory that all who work for us are required to attend monthly Supervision Sessions with our ‘In House’ Supervisors. This is also available outside the monthly session should an issue need immediate attention. Supervision is also available on a monthly basis for those who work with Acacia clients or whenever is required. We very much appreciate the expertise of our two Supervisors John Marsden and Maureen Hinchcliffe who help us to work to keep this organisation safe and work to best practice.

We are most grateful to the NHS Integrated Care Board for the financial support provided. During this financial year we exceeded our contracted hours and were asked by the Integrated Care Board to take on more referrals (in addition to our contractual agreement) to help with the number of clients needing therapy. We willingly agreed to do this.

THE BEREAVEMENT COUNSELLING SERVICES

Executive Committee Members Report for the year ended 31 March 2025

Achievements and performance (continued)

We are most fortunate to retain the services of Susan Skarratts Counsellor/Supervisor who manages our organisation on a daily basis working tirelessly in maintaining a professional organisation. We wish to record our thanks to her for her dedication and commitment. Also, Andrew Blain who works on legislation and policy making, which is a valuable contribution to our work.

We also acknowledge and thank the work of our Trustees and volunteers who give their time and skills so willingly and without whom we are unable to function.

Investment powers

Under the constitution, the charity has the power to make any investment, using the unrestricted general funds, which the Executive Committee Members see fit.

Financial review

The principal funding source for the charity is currently by way of grant and contract income from NHS Integrated Care Board.

The Executive Committee Members would like to express their thanks to this body for their support during the financial year. However, as a result of increasing constraints on local authority expenditure the Executive Committee Members realise that for the charity to continue in operation it cannot be solely dependent on funding from the local authorities; the Executive Committee Members continue to pursue funding from other bodies.

The expenditure in the year supported the key charitable objectives by enabling the charity to continue to provide bereavement counselling services.

The results for the year are shown in the Statement of Financial Activities on page eight; expenditure during the year has been slightly above budget resulting in a small deficit being incurred.

The charity's Balance Sheet as detailed on page nine shows a satisfactory position with net assets amounting to £73,683. This consists of designated funds of £2,375 for specific future purposes as set aside by the Executive Committee Members out of unrestricted general funds and unrestricted general funds of £71,308 for the general running of the charity.

Reserves policy

The Executive Committee Members consider it prudent to attempt to maintain, as a minimum, unrestricted general funds (that is those funds not tied up as designated) at a level that equates to approximately six months expenditure. At this level the Executive Committee Members feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding, and that this would provide them with sufficient funds to cover management and administration costs to respond to emergency applications for grants.

THE BEREAVEMENT COUNSELLING SERVICES

Executive Committee Members Report for the year ended 31 March 2025

Reserves policy (continued)

At present, unrestricted general funds, which amount to £71,308 as at 31 March 2025, reach this target level.

It is the policy of the Executive Committee Members to continue to seek further funding to maintain our reserves at this level.

The Trustees have designated £2,375, this fund identifies those funds that are not free funds as they represent the net book value of tangible fixed assets.

Plans for future developments

Our future plans are to continue to work to the highest standards and be of value to the community, to look for further funding opportunities to expand the service to areas where there is an unmet need and to continue to counsel and train on our specialism of bereavement.

Statement of Executive Committees' Members Responsibilities

Charity law requires the Executive Committee Members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements the Executive Committee Members are required to: -

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Executive Committee Members 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 Charities Act 2011. 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.

Independent Examiner

Mr C Sawyer FCCA of Sawyer Quine & Co, Chartered Certified Accountants, has offered himself for re-appointment as Independent Examiner to the charity.

THE BEREAVEMENT COUNSELLING SERVICES

Executive Committee Members Report for the year ended 31 March 2025

Approval

This report was approved by the Executive Committee Members on 26 January 2026 and signed on their behalf.

Mrs A M Jones
Chief Officer

THE BEREAVEMENT COUNSELLING SERVICES

Independent Examiners Report to the Executive Committee Members of The Bereavement Counselling Services

I report on the accounts of The Bereavement Counselling Services for the year ended 31 March 2025, which are set out on pages eight to sixteen.

Responsibilities and basis of report

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

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

Independent Examiners statement

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

- (1) accounting records were not kept as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr C Sawyer FCCA
Sawyer Quine & Co
Chartered Certified Accountants
202 Merlin Park
Ringtail Road
Burscough
Ormskirk
Lancashire
L40 8JY

Date: - 26 January 2026

THE BEREAVEMENT COUNSELLING SERVICES

Statement of Financial Activities for the year ended 31 March 2025

	Note	Un - restricted funds £	Total funds 2025 £	Total funds 2024 £
Income				
Donations	2	740	740	2,475
Income from charitable activities: -				
- Grants and contracts for the provision of bereavement counselling services, support and information	3	42,002	42,002	44,060
Income from investments: -				
- Interest receivable on bank deposits		<u>921</u>	<u>921</u>	<u>505</u>
Total income		<u>43,663</u>	<u>43,663</u>	<u>47,040</u>
Expenditure				
Expenditure on charitable activities	4	<u>49,405</u>	<u>49,405</u>	<u>47,870</u>
Total expenditure		<u>49,405</u>	<u>49,405</u>	<u>47,870</u>
Net (expenditure) and net movement in funds for the year	5	(5,742)	(5,742)	(830)
Reconciliation of funds				
Total funds at 1 April 2024	12	<u>79,425</u>	<u>79,425</u>	<u>80,255</u>
Total funds at 31 March 2025	12	<u>73,683</u>	<u>73,683</u>	<u>79,425</u>

The Statement of Financial Activities contains all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

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

THE BEREAVEMENT COUNSELLING SERVICES

Balance Sheet as at 31 March 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Tangible fixed assets	9		2,375		3,834
Current assets					
Debtors	10	290		290	
Cash at bank		<u>76,082</u>		<u>79,615</u>	
		<u>76,372</u>		<u>79,905</u>	
Creditors: -					
amounts falling due within one year	11	<u>(5,064)</u>		<u>(4,314)</u>	
Net current assets			<u>71,308</u>		<u>75,591</u>
Net assets	13		<u>73,683</u>		<u>79,425</u>
Funds					
Unrestricted funds					
Designated funds	12	2,375		3,834	
General funds	12	<u>71,308</u>		<u>75,591</u>	
			<u>73,683</u>		<u>79,425</u>
Total funds	12		<u>73,683</u>		<u>79,425</u>

Approved by the Executive Committee Members on 26 January 2026 and signed on their behalf.

Mrs C Mitchell-Brown
Treasurer

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2025

1.0 Accounting policies

1.1 Basis of preparation of accounts

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these financial statements. The financial statements have been prepared in accordance with the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Effective 1 January 2015).

The charity constitutes a public benefit entity as defined by FRS 102.

The presentation currency of the financial statements is the Pound Sterling (£).

The Executive Committee Members consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is 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 donations and is included in full in the Statement of Financial Activities when receivable;
- grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable; and
- investment income, comprising of interest on bank deposits, is accounted for on a receivable basis.

1.3 Expenditure recognition

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis. These estimates are based on staff time.

1.4 Tangible fixed assets and depreciation

Individual fixed assets costing £250 or more are capitalised at cost, including any incidental expenses of acquisition.

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2025

1.0 **Accounting policies (continued)**

1.4 **Tangible fixed assets and depreciation (continued)**

Tangible fixed assets are depreciated over their estimated useful lives as follows: -

Office equipment, fixtures and fittings - 20% on cost

1.5 **Fund accounting**

Funds held by the charity are either: -

- *Designated funds* – these are funds set aside by the Executive Committee Members out of unrestricted general funds for specific future purposes or projects; and
- *Unrestricted general funds* – these are funds which can be used in accordance with the charitable objects at the discretion of the Executive Committee Members.

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

2.0 **Income from donations**

	Un - restricted funds £	Total funds 2025 £	Total funds 2024 £
Donations			
- Individuals and organisations	<u>740</u>	<u>740</u>	<u>2,475</u>
	<u>740</u>	<u>740</u>	<u>2,475</u>

3.0 **Income from charitable activities**

	Un - restricted funds £	Total funds 2025 £	Total funds 2024 £
Grants and contracts for the provision of bereavement counselling services, support and information: -			
NHS Integrated Care Board	<u>42,002</u>	<u>42,002</u>	<u>44,060</u>
	<u>42,002</u>	<u>42,002</u>	<u>44,060</u>

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2025

4.0 Expenditure on charitable activities

	Un - restricted funds £	Total funds 2025 £	Total funds 2024 £
Provision of bereavement counselling services, support and information: -			
Staff salaries and costs	19,250	19,250	16,606
Group supervision costs	4,000	4,000	4,550
Supervisors supervision costs	770	770	700
Office rent and costs	11,736	11,736	11,664
Insurance	1,438	1,438	1,350
Telephone and internet charges	1,416	1,416	1,995
Postage and stationery costs	501	501	467
Computer and office costs	694	694	836
Volunteer costs	1,865	1,865	1,062
Sundry expenses	247	247	403
Subscriptions	81	81	111
Health and safety costs	36	36	179
Training costs	350	350	-
Depreciation	<u>1,459</u>	<u>1,459</u>	<u>2,306</u>
	<u>43,843</u>	<u>43,843</u>	<u>42,229</u>
Managing and administering the charity: -			
Staff salaries and costs	2,139	2,139	1,845
Accountancy	720	720	720
Professional fees	2,629	2,629	2,995
Bank charges	74	74	81
	<u>5,562</u>	<u>5,562</u>	<u>5,641</u>
Total expenditure on charitable activities	<u>49,405</u>	<u>49,405</u>	<u>47,870</u>

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2025

5.0 Net movement in funds for the year

The net movement in funds for the year is sated after charging: -

	2025	2024
	£	£
Staff salaries (Note 6.0)	21,389	18,451
Accountancy fees		
Independent examination of the financial statements	720	720
Other services	432	432
Depreciation		
Owned assets (Note 9.0)	1,459	2,306

6.0 Staff costs and numbers

Staff costs were as follows: -

	2025	2024
	£	£
Staff salaries	21,389	18,451
Social security costs	=	=
	<u>21,389</u>	<u>18,451</u>

No employee earned more than £60,000, including benefits, in either period.

The average number of full-time equivalent employees (including casual and part-time staff) during the year was made up as follows: -

	2025	2024
Office Manager and Referral Secretary	1	1

In addition, we utilise the services of a self-employed individual, working as and when required.

7.0 Related party transactions and Trustees' remuneration and expenses

The Executive Committee Members all give freely their time and expertise and did not receive any form of remuneration or other benefit in cash or kind, nor reimbursed expenses in either period.

No Executive Committee Member or other persons related to the charity had any personal interest in any contract or transaction that the charity entered into in either period.

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2025

8.0 Taxation

The Bereavement Counselling Services has charitable status, registered number 1047908, and is not subject to taxation by HM Revenue and Customs.

9.0 Tangible fixed assets

	Office equipment, fixtures and fittings £	Total £
Cost		
As at 1 April 2024 and as at 31 March 2025	<u>11,846</u>	<u>11,846</u>
Depreciation		
As at 1 April 2024	8,012	8,012
Charge for year	<u>1,459</u>	<u>1,459</u>
As at 31 March 2025	<u>9,471</u>	<u>9,471</u>
Net book value		
As at 31 March 2025	<u>2,375</u>	<u>2,375</u>
As at 31 March 2024	<u>3,834</u>	<u>3,834</u>

The charity had capital commitments at 31 March 2025 amounting to £Nil (2024: - £Nil).

10.0 Debtors

	2025 £	2024 £
Other debtors	<u>290</u>	<u>290</u>
	<u>290</u>	<u>290</u>

11.0 Creditors: - amounts falling due within one year

	2025 £	2024 £
Other taxes and PAYE	744	714
Accrued expenses	<u>4,320</u>	<u>3,600</u>
	<u>5,064</u>	<u>4,314</u>

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2025

12.0 Statement of funds

Analysis of movements in funds – current year

	At 1 April 2024 £	Incoming £	Outgoing £	Transfers £	At 31 March 2025 £
Designated funds					
<i>Fixed assets fund</i>	3,834	-	(1,459)		2,375
General funds	<u>75,591</u>	<u>43,663</u>	<u>(47,946)</u>	=	<u>71,308</u>
Total unrestricted funds	<u>79,425</u>	<u>43,663</u>	<u>(49,405)</u>	=	<u>73,683</u>
Total funds	<u>79,425</u>	<u>43,663</u>	<u>(49,405)</u>	=	<u>73,683</u>

Analysis of movements in funds – previous year

	At 1 April 2023 £	Incoming £	Outgoing £	Transfers £	At 31 March 2024 £
Designated funds					
<i>Fixed assets fund</i>	2,698	-	(2,306)	3,442	3,834
General funds	<u>77,557</u>	<u>47,040</u>	<u>(45,564)</u>	<u>(3,442)</u>	<u>75,591</u>
Total unrestricted funds	<u>80,255</u>	<u>47,040</u>	<u>(47,870)</u>	=	<u>79,425</u>
Total funds	<u>80,255</u>	<u>47,040</u>	<u>(47,870)</u>	=	<u>79,425</u>

Fixed assets fund – This fund identifies those funds that are not free funds as they represent the net book value of tangible fixed assets.

General funds – These represent the free funds of the charity, which are not designated for any particular purposes.

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2025

13.0 Analysis of net assets between funds

Current year

	Designated funds £	General funds £	Total funds £
Fund balances at 31 March 2025 are represented by: -			
Tangible fixed assets	2,375	-	2,375
Current assets	-	76,372	76,372
Creditors	-	(5,064)	(5,064)
Total net assets	<u>2,375</u>	<u>71,308</u>	<u>73,683</u>

Previous year

	Designated funds £	General funds £	Total funds £
Fund balances at 31 March 2024 are represented by: -			
Tangible fixed assets	3,834	-	3,834
Current assets	-	79,905	79,905
Creditors	-	(4,314)	(4,314)
Total net assets	<u>3,834</u>	<u>75,591</u>	<u>79,425</u>

THE BEREAVEMENT COUNSELLING SERVICES

England & Wales - Charity number 1047908

Accounts

THE BEREAVEMENT COUNSELLING SERVICES

REPORT AND UNAUDITED

FINANCIAL STATEMENTS

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31 MARCH 2024

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Secretary** Mrs S Skarrats

Working Name Acacia Counselling

Registered Charity Number 1047908

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48 Southport Road
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The Bereavement Counselling Services

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Risk management

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Organisational structure

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THE BEREAVEMENT COUNSELLING SERVICES

Executive Committee Members Report for the year ended 31 March 2024

Objectives and activities

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“The relief of any person in condition of poverty or sickness arising directly from bereavement by the provision of an advice and counselling service.”

Public benefit

The Executive Committee Members have considered the Charity Commission guidance regarding public benefit and are content that the charity has met the requirements as a result of the objectives and activities described above.

Volunteers

The Bereavement Counselling Services depends considerably on volunteers in helping the charity meet its objectives and to carry out its activities. Volunteers are supported by staff, with training, meetings and discussions held locally. Our thanks as always are given to all our volunteers who so freely give their time to enhance the work of The Bereavement Counselling Services.

Achievements and performance

This has been a steady year for the organisation. We have remained busy with referrals from clients who are bereaved and those who are End of Life and referred to our Acacia Counselling Service.

We have continued to benefit by a grant from the NHS and work with them as a commissioned service for both The Bereavement Counselling and Acacia Counselling and thank them for their financial support.

The NHS Clinical Commissioning Group for West Lancashire was disbanded in July 2023 and the Integrated Care Board was initiated. With this change IAPT (Independent Access to Psychological Therapies) was also disbanded and replaced with Talking Therapies who forward referrals to us. Acacia referrals are received via the Hospice or General Practitioners.

We work with a bank of Counsellors who are highly skilled. The majority holding a Diploma in Counselling, some a degree. We do offer placements to carefully selected students from local Colleges and Universities whom we monitor, supervise and train. All who work for us are required to undertake a Disclosure and Barring Check at Enhanced Level and are required to attend an Induction Session before being offered a client. Placement students are subjected to a three-monthly review. We continue to train all members of the organisation with ‘In Service’ Training and this year we worked on Suicide.

We continue to supervise all our Counsellors helping us to manage risk and work to best practice and wish to thank our Supervisors for helping to keep this organisation safe. Supervision is held on a four-weekly basis, however, both Supervisors are available to our Counsellors outside the four-weekly meetings should a situation arise which requires immediate intervention. For our Counsellors who work on Acacia, Supervision is offered whenever a situation needs attention. Both our Supervisors also give additional support to the organisation and we thank them for the extra duties they do.

THE BEREAVEMENT COUNSELLING SERVICES

Executive Committee Members Report for the year ended 31 March 2024

Achievements and performance (continued)

This year we recruited a Disseminator and Policy Maker and thank him for his input in keeping us up to date with legislation and liaising with the Safeguarding Team.

We work on all aspects of bereavement and our Counsellors never know what issues will be disclosed during therapy. A bereavement opens many doors, and we can find ourselves presented with domestic violence, sexual abuse and rape.

Our thanks to Vicky Attwood from the Council for Voluntary Service West Lancashire who has always supported this organisation, and we value her guidance.

Investment powers

Under the constitution, the charity has the power to make any investment, using the unrestricted general funds, which the Executive Committee Members see fit.

Financial review

The principal funding source for the charity is currently by way of grant and contract income from NHS Integrated Care Board.

The Executive Committee Members would like to express their thanks to this body for their support during the financial year. However, as a result of increasing constraints on local authority expenditure the Executive Committee Members realise that for the charity to continue in operation it cannot be solely dependent on funding from the local authorities; the Executive Committee Members continue to pursue funding from other bodies.

The expenditure in the year supported the key charitable objectives by enabling the charity to continue to provide bereavement counselling services.

The results for the year are shown in the Statement of Financial Activities on page eight; expenditure during the year has been slightly above budget resulting in a small deficit being incurred.

The charity's Balance Sheet as detailed on page nine shows a satisfactory position with net assets amounting to £79,425. This consists of designated funds of £3,834 for specific future purposes as set aside by the Executive Committee Members out of unrestricted general funds and unrestricted general funds of £75,591 for the general running of the charity.

Reserves policy

The Executive Committee Members consider it prudent to attempt to maintain, as a minimum, unrestricted general funds (that is those funds not tied up as designated) at a level that equates to approximately six months expenditure. At this level the Executive Committee Members feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding, and that this would provide them with sufficient funds to cover management and administration costs to respond to

THE BEREAVEMENT COUNSELLING SERVICES

Executive Committee Members Report for the year ended 31 March 2024

Reserves policy (continued)

emergency applications for grants.

At present, unrestricted general funds, which amount to £75,591 as at 31 March 2024, reach this target level.

It is the policy of the Executive Committee Members to continue to seek further funding to maintain our reserves at this level.

The Trustees have designated £3,834, this fund identifies those funds that are not free funds as they represent the net book value of tangible fixed assets.

Plans for future developments

Our future plans are to continue our work to the highest standard and to provide the residents of West Lancashire with a specialised service when they are at their most vulnerable.

Statement of Executive Committees' Members Responsibilities

Charity law requires the Executive Committee Members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements the Executive Committee Members are required to: -

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Executive Committee Members 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 Charities Act 2011. 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.

Independent Examiner

Mr C Sawyer FCCA of Sawyer Quine & Co, Chartered Certified Accountants, has offered himself for re-appointment as Independent Examiner to the charity.

THE BEREAVEMENT COUNSELLING SERVICES

Executive Committee Members Report for the year ended 31 March 2024

Approval

This report was approved by the Executive Committee Members on 18th December 2024 and signed on their behalf.

Mr R H Owen
Chairperson

THE BEREAVEMENT COUNSELLING SERVICES

Independent Examiners Report to the Executive Committee Members of The Bereavement Counselling Services

I report on the accounts of The Bereavement Counselling Services for the year ended 31 March 2024, which are set out on pages eight to eighteen.

Responsibilities and basis of report

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

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

Independent Examiners statement

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

- (1) accounting records were not kept as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr C Sawyer FCCA
Sawyer Quine & Co
Chartered Certified Accountants
202 Merlin Park
Ringtail Road
Burscough
Ormskirk
Lancashire
L40 8JY

Date: - 18th December 2024

THE BEREAVEMENT COUNSELLING SERVICES

Statement of Financial Activities for the year ended 31 March 2024

	Note	Un - restricted funds £	Total funds 2024 £	Total funds 2023 £
Income				
Donations	2	2,475	2,475	1,261
Income from charitable activities: -				
- Grants and contracts for the provision of bereavement counselling services, support and information	3	44,060	44,060	51,060
Income from investments: -				
- Interest receivable on bank deposits		<u>505</u>	<u>505</u>	<u>99</u>
Total income		<u>47,040</u>	<u>47,040</u>	<u>52,420</u>
Expenditure				
Expenditure on charitable activities	4	<u>47,870</u>	<u>47,870</u>	<u>40,704</u>
Total expenditure		<u>47,870</u>	<u>47,870</u>	<u>40,704</u>
Net (expenditure)/income and net movement in funds for the year	5	(830)	(830)	11,716
Reconciliation of funds				
Total funds at 1 April 2023	13	<u>80,255</u>	<u>80,255</u>	<u>68,539</u>
Total funds at 31 March 2024	13	<u>79,425</u>	<u>79,425</u>	<u>80,255</u>

The Statement of Financial Activities contains all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

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

THE BEREAVEMENT COUNSELLING SERVICES

Balance Sheet as at 31 March 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Tangible fixed assets	9		3,834		2,698
Current assets					
Debtors	10	290		290	
Cash at bank		<u>79,615</u>		<u>80,831</u>	
		<u>79,905</u>		<u>81,121</u>	
Creditors: -					
amounts falling due within one year	11	<u>(4,314)</u>		<u>(3,564)</u>	
Net current assets			<u>75,591</u>		<u>77,557</u>
Net assets	14		<u>79,425</u>		<u>80,255</u>
Funds					
Unrestricted funds					
Designated funds	13	3,834		2,698	
General funds	13	<u>75,591</u>		<u>77,557</u>	
			<u>79,425</u>		<u>80,255</u>
Total funds	13		<u>79,425</u>		<u>80,255</u>

Approved by the Executive Committee Members on 18th December 2024 and signed on their behalf.

Mrs C Mitchell-Brown
Treasurer

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2024

1.0 Accounting policies

1.1 Basis of preparation of accounts

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these financial statements. The financial statements have been prepared in accordance with the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Effective 1 January 2015).

The charity constitutes a public benefit entity as defined by FRS 102.

The presentation currency of the financial statements is the Pound Sterling (£).

The Executive Committee Members consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is 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 donations and is included in full in the Statement of Financial Activities when receivable;
- grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable;
- deferred income represents grants and funding received for future periods and is released to incoming resources in the period for which it has been received; and
- investment income, comprising of interest on bank deposits, is accounted for on a receivable basis.

1.3 Expenditure recognition

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis. These estimates are based on staff time.

1.4 Tangible fixed assets and depreciation

Individual fixed assets costing £250 or more are capitalised at cost, including any incidental

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2024

1.0 Accounting policies (continued)

1.4 Tangible fixed assets and depreciation (continued)

expenses of acquisition.

Tangible fixed assets are depreciated over their estimated useful lives as follows: -

Office equipment, fixtures and fittings - 20% on cost

1.5 Fund accounting

Funds held by the charity are either: -

- **Restricted funds** – these are funds that 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** – these are funds set aside by the Executive Committee Members out of unrestricted general funds for specific future purposes or projects; and
- **Unrestricted general funds** – these are funds which can be used in accordance with the charitable objects at the discretion of the Executive Committee Members.

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

2.0 Income from donations

	Un - restricted funds £	Total funds 2024 £	Total funds 2023 £
Donations			
- Individuals and organisations	<u>2,475</u>	<u>2,475</u>	<u>1,261</u>
	<u>2,475</u>	<u>2,475</u>	<u>1,261</u>

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2024

3.0 Income from charitable activities

	Un - restricted funds £	Total funds 2024 £	Total funds 2023 £
Grants and contracts for the provision of bereavement counselling services, support and information: -			
NHS Integrated Care Board	44,060	44,060	44,060
West Lancashire Crisis and Information Centre	=	=	<u>7,000</u>
	<u>44,060</u>	<u>44,060</u>	<u>51,060</u>

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2024

4.0 Expenditure on charitable activities

	Un - restricted funds £	Total funds 2024 £	Total funds 2023 £
Provision of bereavement counselling services, support and information: -			
Staff salaries and costs	16,606	16,606	14,261
Group supervision costs	4,550	4,550	4,425
Supervisors supervision costs	700	700	630
Office rent and costs	11,664	11,664	11,567
Insurance	1,350	1,350	1,243
Telephone and internet charges	1,995	1,995	1,744
Postage and stationery costs	467	467	392
Computer and office costs	836	836	585
Volunteer costs	1,062	1,062	1,185
Sundry expenses	403	403	181
Subscriptions	111	111	65
DBS check costs	-	-	100
Health and safety costs	179	179	29
Client assessments	-	-	60
Training costs	-	-	50
Room hire	-	-	24
Donations	-	-	100
Depreciation	<u>2,306</u>	<u>2,306</u>	<u>1,681</u>
	<u>42,229</u>	<u>42,229</u>	<u>38,322</u>
Managing and administering the charity: -			
Staff salaries and costs	1,845	1,845	1,585
Accountancy	720	720	720
Professional fees	2,995	2,995	-
Bank charges	<u>81</u>	<u>81</u>	<u>77</u>
	<u>5,641</u>	<u>5,641</u>	<u>2,382</u>
Total expenditure on charitable activities	<u>47,870</u>	<u>47,870</u>	<u>40,704</u>

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2024

5.0 Net movement in funds for the year

The net movement in funds for the year is sated after charging: -

	2024	2023
	£	£
Staff salaries (Note 6.0)	18,451	15,846
Accountancy fees		
Independent examination of the financial statements	720	720
Other services	432	432
Depreciation		
Owned assets (Note 9.0)	2,306	1,681

6.0 Staff costs and numbers

Staff costs were as follows: -

	2024	2023
	£	£
Staff salaries	18,451	15,846
Social security costs	-	-
	<u>18,451</u>	<u>15,846</u>

No employee earned more than £60,000, including benefits, in either period.

The average number of full-time equivalent employees (including casual and part-time staff) during the year was made up as follows: -

	2024	2023
Office Manager and Referral Secretary	1	1

In addition, we utilise the services of a self-employed individual, working as and when required.

7.0 Related party transactions and Trustees' remuneration and expenses

The Executive Committee Members all give freely their time and expertise and did not receive any form of remuneration or other benefit in cash or kind, nor reimbursed expenses in either period.

No Executive Committee Member or other persons related to the charity had any personal interest in any contract or transaction that the charity entered into in either period.

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2024

8.0 Taxation

The Bereavement Counselling Services has charitable status, registered number 1047908, and is not subject to taxation by HM Revenue and Customs.

9.0 Tangible fixed assets

	Office equipment, fixtures and fittings	Total
	£	£
Cost		
As at 1 April 2023	8,404	8,404
Additions	<u>3,442</u>	<u>3,442</u>
As at 31 March 2024	<u>11,846</u>	<u>11,846</u>
Depreciation		
As at 1 April 2023	5,706	5,706
Charge for year	<u>2,306</u>	<u>2,306</u>
As at 31 March 2024	<u>8,012</u>	<u>8,012</u>
Net book value		
As at 31 March 2024	<u>3,834</u>	<u>3,834</u>
As at 31 March 2023	<u>2,698</u>	<u>2,698</u>

The charity had capital commitments at 31 March 2024 amounting to £Nil (2023: - £Nil).

10.0 Debtors

	2024	2023
	£	£
Other debtors	<u>290</u>	<u>290</u>
	<u>290</u>	<u>290</u>

11.0 Creditors: - amounts falling due within one year

	2024	2023
	£	£
Other taxes and PAYE	714	684
Accrued expenses	<u>3,600</u>	<u>2,880</u>
	<u>4,314</u>	<u>3,564</u>

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2024

12.0 Deferred income

	2024	2023
	£	£
Balance at 1 April 2023	-	7,000
Released to Statement of Financial Activities	-	<u>(7,000)</u>
Balance at 31 March 2024	=	=

Deferred income comprises funding which the donor has specified must be used in future accounting periods.

13.0 Statement of funds

Analysis of movements in funds – current year

	At 1 April 2023 £	Incoming £	Outgoing £	Transfers £	At 31 March 2024 £
Designated funds					
<i>Fixed assets fund</i>	2,698	-	(2,306)	3,442	3,834
General funds	<u>77,557</u>	<u>47,040</u>	<u>(45,564)</u>	<u>(3,442)</u>	<u>75,591</u>
Total unrestricted funds	<u>80,255</u>	<u>47,040</u>	<u>(47,870)</u>	=	<u>79,425</u>
Total funds	<u>80,255</u>	<u>47,040</u>	<u>(47,870)</u>	=	<u>79,425</u>

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2024

13.0 Statement of funds (continued)

Analysis of movements in funds – previous year

	At 1 April 2022 £	Incoming £	Outgoing £	Transfers £	At 31 March 2023 £
Restricted funds					
<i>Staff salaries and costs fund</i>	-	<u>7,000</u>	<u>(7,000)</u>	-	-
Total restricted funds	-	<u>7,000</u>	<u>(7,000)</u>	-	-
Designated funds					
<i>Fixed assets fund</i>	4,379	-	(1,681)	-	2,698
General funds	<u>64,160</u>	<u>45,420</u>	<u>(32,023)</u>	-	<u>77,557</u>
Total unrestricted funds	<u>68,539</u>	<u>45,420</u>	<u>(33,704)</u>	-	<u>80,255</u>
Total funds	<u>68,539</u>	<u>52,420</u>	<u>(40,704)</u>	=	<u>80,255</u>

Fixed assets fund – This fund identifies those funds that are not free funds as they represent the net book value of tangible fixed assets.

General funds – These represent the free funds of the charity, which are not designated for any particular purposes.

14.0 Analysis of net assets between funds

Current year

	Designated funds £	General funds £	Total funds £
Fund balances at 31 March 2024			
are represented by: -			
Tangible fixed assets	3,834	-	3,834
Current assets	-	79,905	79,905
Creditors	-	<u>(4,314)</u>	<u>(4,314)</u>
Total net assets	<u>3,834</u>	<u>75,591</u>	<u>79,425</u>

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2024

14.0 Analysis of net assets between funds (continued)

Previous year

	Designated funds	General funds	Total funds
	£	£	£
Fund balances at 31 March 2023 are represented by: -			
Tangible fixed assets	2,698	-	2,698
Current assets	-	81,121	81,121
Creditors	-	<u>(3,564)</u>	<u>(3,564)</u>
Total net assets	<u>2,698</u>	<u>77,557</u>	<u>80,255</u>

THE BEREAVEMENT COUNSELLING SERVICES

England & Wales - Charity number 1047908

Accounts

THE BEREAVEMENT COUNSELLING SERVICES

REPORT AND UNAUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2023

Registered Charity Number: - 1047908

THE BEREAVEMENT COUNSELLING SERVICES

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THE BEREAVEMENT COUNSELLING SERVICES

Legal and administrative information

Executive Committee Members Mr R H Owen – Chairperson
Mrs A M Jones – Chief Officer
Mrs C Mitchell-Brown – Treasurer
Mrs L M Daley
Mrs J S Taylor

**Office Manager and Referral
Secretary** Mrs S Skarrats

Working Name Acacia Counselling

Registered Charity Number 1047908

Charity Office The Malthouse Business Centre
48 Southport Road
Ormskirk
Lancashire
L39 1QR

Independent Examiner Mr C Sawyer FCCA
Sawyer Quine & Co
Chartered Certified Accountants
202 Merlin Park
Ringtail Road
Burscough
Ormskirk
Lancashire
L40 8JY

Bankers HSBC
5 Moor Street
Ormskirk
Lancashire
L39 2AB

The Bereavement Counselling Services

Executive Committee Members Report for the year ended 31 March 2023

The Executive Committee Members are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2023.

Legal and administrative information set out on page one forms part of this report. The financial statements comply with current statutory requirements, the constitution of the charity and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Structure, government and management

Governing document

The Bereavement Counselling Services is a registered charity, number 1047908, and is governed by a Constitution dated 27 June 1995 as amended 12 November 1998 and 26 February 2008.

Appointment of Executive Committee Members

In the event of any vacancies new Executive Committee Members are elected from the membership of the charity at each Annual Meeting. Before standing for election anybody wishing to become an Executive Committee Member is interviewed by the Chairperson to ensure their suitability. Upon appointment all new Executive Committee Members must provide appropriate identification and must declare any conflicts of interest and are subject to criminal record checks.

Executive Committee Members induction and training

The Executive Committee Members work within the guidelines of the Constitution, but there is not a formal training or induction process in place.

Board functioning

The Executive Committee Members meet approximately once every other month or as needed throughout the financial year to review and to update the position of the charity.

Membership

Membership criteria have been set by the Board in keeping with the spirit of the charity's work. Any interested party can become a member; membership of the charity is free. All members have voting rights at Annual and other general membership meetings.

Risk management

The Executive Committee Members have examined the major strategic, business and operational risks which the charity may face and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Organisational structure

Overall responsibility for policy and the direction of the charity rests with the Executive Committee Members who administer the charity on a voluntary basis.

The Executive Committee Members have employed a full time Office Manager and Referral Secretary.

THE BEREAVEMENT COUNSELLING SERVICES

Executive Committee Members Report for the year ended 31 March 2023

Objectives and activities

The key objectives and activities of the charity are: -

“The relief of any person in condition of poverty or sickness arising directly from bereavement by the provision of an advice and counselling service.”

Public benefit

The Executive Committee Members have considered the Charity Commission guidance regarding public benefit and are content that the charity has met the requirements as a result of the objectives and activities described above.

Volunteers

The Bereavement Counselling Services depends considerably on volunteers in helping the charity meet its objectives and to carry out its activities. Volunteers are supported by staff, with training, meetings and discussions held locally. Our thanks as always are given to all our volunteers who so freely give their time to enhance the work of The Bereavement Counselling Services.

Achievements and performance

This has been a year of change for us as we prepared to leave the Clinical Commissioning Group (CCG) and Independent Access for Psychological Therapies (IAPT) and become part of Talking Therapies for Integrated Care with Lancashire and South Cumbria Foundation Trust.

We continue to receive referrals from Minds Matters via General Practitioners. Clients who refer themselves are also referred to Minds Matters. All clients are assessed by them before being sent to us for therapy.

We continue to monitor our service and have virtual meetings on a monthly basis with members of the Clinical Commissioning Group and also submit our figures to them on a monthly basis.

We hold ten meetings of the Executive Committee a year and we also have a Counselling Sub Committee which meet every two months.

The organisation remained busy with client work and recruiting placement students alongside monitoring and mentoring their work. Some of our qualified counsellors, (who choose to remain with us when qualified), are at Degree Level, others taking a Masters. Our client reviews show how valued the service we provide is.

We continue to supervise all who work for us on a monthly basis. Our Supervisors are also available outside set meeting times, should this be required by the Counsellor. We provide ‘In Service’ Training, this year we worked on Sexual Offending and Domestic Violence, both very well attended by our counsellors and very informative.

THE BEREAVEMENT COUNSELLING SERVICES

Executive Committee Members Report for the year ended 31 March 2023

Achievements and performance (continued)

Our specialist work with Acacia is proving worthwhile for clients who are 'End of Life' and the counsellors working on this project excel in their skill set in working with these vulnerable people. We do not have a set number of sessions and offer our service for as long as required.

Investment powers

Under the constitution, the charity has the power to make any investment, using the unrestricted general funds, which the Executive Committee Members see fit.

Financial review

The principal funding source for the charity is currently by way of grant and contract income from NHS West Lancashire Clinical Commissioning Group.

The Executive Committee Members would like to express their thanks to this body for their support during the financial year. However, as a result of increasing constraints on local authority expenditure the Executive Committee Members realise that for the charity to continue in operation it cannot be solely dependent on funding from the local authorities, and that the charity has to seek funding from a much broader group of agencies.

The expenditure in the year supported the key charitable objectives by enabling the charity to continue to provide bereavement counselling services.

The results for the year are shown in the Statement of Financial Activities on page seven; expenditure during the year has been within budget which has resulted in a surplus being generated.

The charity's Balance Sheet as detailed on page eight shows a satisfactory position with net assets amounting to £80,255. This consists of designated funds of £2,698 for specific future purposes as set aside by the Executive Committee Members out of unrestricted general funds and unrestricted general funds of £77,557 for the general running of the charity.

Reserves policy

The Executive Committee Members consider it prudent to attempt to maintain, as a minimum, unrestricted general funds (that is those funds not tied up as designated) at a level that equates to approximately six months expenditure. At this level the Executive Committee Members feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding, and that this would provide them with sufficient funds to cover management and administration costs to respond to emergency applications for grants.

At present, unrestricted general funds, which amount to £77,557 as at 31 March 2023, reach this target level.

It is the policy of the Executive Committee Members to continue to seek further funding to maintain our

THE BEREAVEMENT COUNSELLING SERVICES

Executive Committee Members Report for the year ended 31 March 2023

Reserves policy (continued)

reserves at this level.

The Trustees have designated £2,698, this fund identifies those funds that are not free funds as they represent the net book value of tangible fixed assets.

Plans for future developments

Hopefully our funding from Lancashire and South Cumbria Foundation Trust will continue and allow us to provide this unique and valued service to the residents of West Lancashire.

We wish to continue to recruit carefully selected placements from Universities and Colleges and provide on-going 'In Service' training on various topics for the benefit of our Counsellors and clients.

Statement of Executive Committees' Members Responsibilities

Charity law requires the Executive Committee Members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements the Executive Committee Members are required to: -

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Executive Committee Members 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 Charities Act 2011. 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.

Independent Examiner

Mr C Sawyer FCCA of Sawyer Quine & Co, Chartered Certified Accountants, has offered himself for re-appointment as Independent Examiner to the charity.

Approval

This report was approved by the Executive Committee Members on 30 October 2023 and signed on their behalf.

Mr R H Owen
Chairperson

THE BEREAVEMENT COUNSELLING SERVICES

Independent Examiners Report to the Executive Committee Members of The Bereavement Counselling Services

I report on the accounts of The Bereavement Counselling Services for the year ended 31 March 2023, which are set out on pages seven to seventeen.

Responsibilities and basis of report

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

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

Independent Examiners statement

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

- (1) accounting records were not kept as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr C Sawyer FCCA
Sawyer Quine & Co
Chartered Certified Accountants
202 Merlin Park
Ringtail Road
Burscough
Ormskirk
Lancashire
L40 8JY

Date: - 30 October 2023

THE BEREAVEMENT COUNSELLING SERVICES

Statement of Financial Activities for the year ended 31 March 2023

	Note	Restricted funds £	Un - restricted funds £	Total funds 2023 £	Total funds 2022 £
Income					
Donations	2	-	1,261	1,261	2,495
Income from charitable activities: -					
- Grants and contracts for the provision of bereavement counselling services, support and information	3	7,000	44,060	51,060	44,494
Income from investments: -					
- Interest receivable on bank deposits		=	99	99	3
Total income		<u>7,000</u>	<u>45,420</u>	<u>52,420</u>	<u>46,992</u>
Expenditure					
Expenditure on charitable activities	4	<u>7,000</u>	<u>33,704</u>	<u>40,704</u>	<u>42,005</u>
Total expenditure		<u>7,000</u>	<u>33,704</u>	<u>40,704</u>	<u>42,005</u>
Net income and net movement in funds for the year	5	-	11,716	11,716	4,987
Reconciliation of funds					
Total funds at 1 April 2022	13	=	<u>68,539</u>	<u>68,539</u>	<u>63,552</u>
Total funds at 31 March 2023	13	=	<u>80,255</u>	<u>80,255</u>	<u>68,539</u>

The Statement of Financial Activities contains all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

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

THE BEREAVEMENT COUNSELLING SERVICES

Balance Sheet as at 31 March 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	9		2,698		4,379
Current assets					
Debtors	10	290		290	
Cash at bank		<u>80,831</u>		<u>73,224</u>	
		<u>81,121</u>		<u>73,514</u>	
Creditors: -					
amounts falling due within one year	11	<u>(3,564)</u>		<u>(9,354)</u>	
Net current assets			<u>77,557</u>		<u>64,160</u>
Net assets	14		<u>80,255</u>		<u>68,539</u>
Funds					
Restricted funds	13		-		-
Unrestricted funds					
Designated funds	13	2,698		4,379	
General funds	13	<u>77,557</u>		<u>64,160</u>	
			<u>80,255</u>		<u>68,539</u>
Total funds	13		<u>80,255</u>		<u>68,539</u>

Approved by the Executive Committee Members on 30 October 2023 and signed on their behalf.

Mrs C Mitchell-Brown
Treasurer

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2023

1.0 Accounting policies

1.1 Basis of preparation of accounts

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these financial statements. The financial statements have been prepared in accordance with the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Effective 1 January 2015).

The charity constitutes a public benefit entity as defined by FRS 102.

The presentation currency of the financial statements is the Pound Sterling (£).

The Executive Committee Members consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is 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 donations and is included in full in the Statement of Financial Activities when receivable;
- grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable;
- deferred income represents grants and funding received for future periods and is released to incoming resources in the period for which it has been received; and
- investment income, comprising of interest on bank deposits, is accounted for on a receivable basis.

1.3 Expenditure recognition

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis. These estimates are based on staff time.

1.4 Tangible fixed assets and depreciation

Individual fixed assets costing £500 or more are capitalised at cost, including any incidental

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2023

1.0 Accounting policies (continued)

1.4 Tangible fixed assets and depreciation (continued)

expenses of acquisition.

Tangible fixed assets are depreciated over their estimated useful lives as follows: -

Office equipment, fixtures and fittings - 20% on cost

1.5 Fund accounting

Funds held by the charity are either: -

- **Restricted funds** – these are funds that 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** – these are funds set aside by the Executive Committee Members out of unrestricted general funds for specific future purposes or projects; and
- **Unrestricted general funds** – these are funds which can be used in accordance with the charitable objects at the discretion of the Executive Committee Members.

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

2.0 Income from donations

	Restricted funds	Un - restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Donations				
- Individuals and organisations	-	<u>1,261</u>	<u>1,261</u>	<u>2,495</u>
	=	<u>1,261</u>	<u>1,261</u>	<u>2,495</u>

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2023

3.0 Income from charitable activities

	Restricted funds £	Un - restricted funds £	Total funds 2023 £	Total funds 2022 £
Grants and contracts for the provision of bereavement counselling services, support and information: -				
NHS West Lancashire Clinical Commissioning Group	-	44,060	44,060	44,494
West Lancashire Crisis and Information Centre	<u>7,000</u>	-	<u>7,000</u>	-
	<u>7,000</u>	<u>44,060</u>	<u>51,060</u>	<u>44,494</u>

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2023

4.0 Expenditure on charitable activities

	Restricted funds £	Un - restricted funds £	Total funds 2023 £	Total funds 2022 £
Provision of bereavement counselling services, support and information: -				
Staff salaries and costs	6,300	7,961	14,261	12,991
Group supervision costs	-	4,425	4,425	5,540
Supervisors supervision costs	-	630	630	945
Office rent and costs	-	11,567	11,567	11,675
Insurance	-	1,243	1,243	1,125
Telephone and internet charges	-	1,744	1,744	1,599
Postage and stationery costs	-	392	392	819
Computer and office costs	-	585	585	753
Volunteer costs	-	1,185	1,185	1,502
Sundry expenses	-	181	181	181
Subscriptions	-	65	65	76
DBS check costs	-	100	100	364
Health and safety costs	-	29	29	188
Client assessments	-	60	60	280
Training costs	-	50	50	-
Room hire	-	24	24	-
Donations	-	100	100	100
Depreciation	-	<u>1,681</u>	<u>1,681</u>	<u>1,681</u>
	<u>6,300</u>	<u>32,022</u>	<u>38,322</u>	<u>39,819</u>
Managing and administering the charity: -				
Staff salaries and costs	700	885	1,585	1,443
Accountancy	-	720	720	720
Bank charges	-	<u>77</u>	<u>77</u>	<u>23</u>
	<u>700</u>	<u>1,682</u>	<u>2,382</u>	<u>2,186</u>
Total expenditure on charitable activities	<u>7,000</u>	<u>33,704</u>	<u>40,704</u>	<u>42,005</u>

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2023

5.0 Net movement in funds for the year

The net movement in funds for the year is stated after charging: -

	2023 £	2022 £
Staff salaries (Note 6.0)	15,846	14,434
Accountancy fees		
Independent examination of the financial statements	720	720
Other services	432	432
Depreciation		
Owned assets (Note 9.0)	1,681	1,681

6.0 Staff costs and numbers

Staff costs were as follows: -

	2023 £	2022 £
Staff salaries	15,846	14,434
Social security costs	=	=
	<u>15,846</u>	<u>14,434</u>

No employee earned more than £60,000, including benefits, in either period.

The average number of full-time equivalent employees (including casual and part-time staff) during the year was made up as follows: -

	2023	2022
Office Manager and Referral Secretary	1	1

7.0 Related party transactions and Trustees' remuneration and expenses

The Executive Committee Members all give freely their time and expertise and did not receive any form of remuneration or other benefit in cash or kind, nor reimbursed expenses in either period.

No Executive Committee Member or other persons related to the charity had any personal interest in any contract or transaction that the charity entered into in either period.

8.0 Taxation

The Bereavement Counselling Services has charitable status, registered number 1047908, and is not

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2023

8.0 **Taxation (continued)**

subject to taxation by HM Revenue and Customs.

9.0 **Tangible fixed assets**

	Office equipment, fixtures and fittings £	Total £
Cost		
As at 1 April 2022		
and as at 31 March 2023	<u>8,404</u>	<u>8,404</u>
Depreciation		
As at 1 April 2022	4,025	4,025
Charge for year	<u>1,681</u>	<u>1,681</u>
As at 31 March 2023	<u>5,706</u>	<u>5,706</u>
Net book value		
As at 31 March 2023	<u>2,698</u>	<u>2,698</u>
As at 31 March 2022	<u>4,739</u>	<u>4,379</u>

The charity had capital commitments at 31 March 2023 amounting to £Nil (2022: - £Nil).

10.0 **Debtors**

	2023 £	2022 £
Other debtors	<u>290</u>	<u>290</u>
	<u>290</u>	<u>290</u>

11.0 **Creditors: - amounts falling due within one year**

	2023 £	2022 £
Other taxes and PAYE	684	194
Accrued expenses	2,880	2,160
Deferred income (Note 12.0)	-	<u>7,000</u>
	<u>3,564</u>	<u>9,354</u>

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2023

12.0 Deferred income

	2023	2022
	£	£
Balance at 1 April 2022	7,000	7,000
Released to Statement of Financial Activities	<u>(7,000)</u>	=
Balance at 31 March 2023	=	<u>7,000</u>

Deferred income comprises funding which the donor has specified must be used in future accounting periods.

13.0 Statement of funds

Analysis of movements in funds – current year

	At 1 April 2022	Incoming	Outgoing	Transfers	At 31 March 2023
	£	£	£	£	£
Restricted funds					
<i>Staff salaries and costs fund</i>	=	<u>7,000</u>	<u>(7,000)</u>	=	=
Total restricted funds	=	<u>7,000</u>	<u>(7,000)</u>	=	=
Designated funds					
<i>Fixed assets fund</i>	4,379	-	(1,681)	-	2,698
General funds	<u>64,160</u>	<u>45,420</u>	<u>(32,023)</u>	=	<u>77,557</u>
Total unrestricted funds	<u>68,539</u>	<u>45,420</u>	<u>(33,704)</u>	=	<u>80,255</u>
Total funds	<u>68,539</u>	<u>52,420</u>	<u>(40,704)</u>	=	<u>80,255</u>

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2023

13.0 Statement of funds (continued)

Analysis of movements in funds – previous year

	At 1 April 2021 £	Incoming £	Outgoing £	Transfers £	At 31 March 2022 £
Designated funds					
<i>Fixed assets fund</i>	6,060	-	(1,681)	-	4,379
General funds	<u>57,492</u>	<u>46,992</u>	<u>(40,324)</u>	-	<u>64,160</u>
Total unrestricted funds	<u>63,552</u>	<u>46,992</u>	<u>(42,005)</u>	-	<u>68,539</u>
Total funds	<u>63,552</u>	<u>46,992</u>	<u>(42,005)</u>	=	<u>68,539</u>

Staff salaries and costs fund – This fund represents funding received from West Lancashire Crisis and Information Centre to assist with staff salaries and costs.

Fixed assets fund – This fund identifies those funds that are not free funds as they represent the net book value of tangible fixed assets.

General funds – These represent the free funds of the charity, which are not designated for any particular purposes.

14.0 Analysis of net assets between funds

Current year

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fund balances at 31 March 2023 are represented by: -				
Tangible fixed assets	-	2,698	-	2,698
Current assets	-	-	81,121	81,121
Creditors	-	-	<u>(3,564)</u>	<u>(3,564)</u>
Total net assets	=	<u>2,698</u>	<u>77,557</u>	<u>80,255</u>

THE BEREAVEMENT COUNSELLING SERVICES

England & Wales - Charity number 1047908

Accounts

THE BEREAVEMENT COUNSELLING SERVICES

REPORT AND UNAUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2022

Registered Charity Number: - 1047908

THE BEREAVEMENT COUNSELLING SERVICES

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THE BEREAVEMENT COUNSELLING SERVICES

Legal and administrative information

Executive Committee Members	Mr R H Owen – Chairperson Mrs A M Jones – Chief Officer Mrs C Mitchell-Brown – Treasurer Mrs L M Daley Mrs J S Taylor (Appointed 19/04/2021)
Office Manager and Referral Secretary	Mrs S Skarrats
Working Name	Acacia Counselling
Registered Charity Number	1047908
Charity Office	The Malthouse Business Centre 48 Southport Road Ormskirk Lancashire L39 1QR
Independent Examiner	Mr C Sawyer FCCA Sawyer Quine & Co Chartered Certified Accountants 202 Merlin Park Ringtail Road Burscough Ormskirk Lancashire L40 8JY
Bankers	HSBC 5 Moor Street Ormskirk Lancashire L39 2AB

The Bereavement Counselling Services

Executive Committee Members Report for the year ended 31 March 2022

The Executive Committee Members are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2022.

Legal and administrative information set out on page one forms part of this report. The financial statements comply with current statutory requirements, the constitution of the charity and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Structure, government and management

Governing document

The Bereavement Counselling Services is a registered charity, number 1047908, and is governed by a Constitution dated 27 June 1995 as amended 12 November 1998 and 26 February 2008.

Appointment of Executive Committee Members

In the event of any vacancies new Executive Committee Members are elected from the membership of the charity at each Annual Meeting. Before standing for election anybody wishing to become an Executive Committee Member is interviewed by the Chairperson to ensure their suitability. Upon appointment all new Executive Committee Members must provide appropriate identification and must declare any conflicts of interest and are subject to criminal record checks.

Executive Committee Members induction and training

The Executive Committee Members work within the guidelines of the Constitution, but there is not a formal training or induction process in place.

Board functioning

The Executive Committee Members meet approximately once every other month or as needed throughout the financial year to review and to update the position of the charity.

Membership

Membership criteria have been set by the Board in keeping with the spirit of the charity's work. Any interested party can become a member; membership of the charity is free. All members have voting rights at Annual and other general membership meetings.

Risk management

The Executive Committee Members have examined the major strategic, business and operational risks which the charity may face and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Organisational structure

Overall responsibility for policy and the direction of the charity rests with the Executive Committee Members who administer the charity on a voluntary basis.

The Executive Committee Members have employed a full time Office Manager and Referral Secretary.

THE BEREAVEMENT COUNSELLING SERVICES

Executive Committee Members Report for the year ended 31 March 2022

Objectives and activities

The key objectives and activities of the charity are: -

“The relief of any person in condition of poverty or sickness arising directly from bereavement by the provision of an advice and counselling service.”

Public benefit

The Executive Committee Members have considered the Charity Commission guidance regarding public benefit and are content that the charity has met the requirements as a result of the objectives and activities described above.

Volunteers

The Bereavement Counselling Services depends considerably on volunteers in helping the charity meet its objectives and to carry out its activities. Volunteers are supported by staff, with training, meetings and discussions held locally. Our thanks as always are given to all our volunteers who so freely give their time to enhance the work of The Bereavement Counselling Services.

Achievements and performance

This has been a year of recovery from the Covid-19 pandemic and whilst we continue to work with clients via telephone and Zoom, we find that clients do prefer face to face working. We have been very diligent in our safety measures in keeping us Covid-19 safe and continue to do so.

Our ‘In Service’ training on Sexual Offenders is in abeyance and will be held when counsellors are more confident about mixing within a group situation.

Our referrals are steady and we continue to work with Minds Matters. From the end of April 2022 the Clinical Commissioning Group will cease to exist and we will become part of Lancashire and South Cumbria Integrated Care Board. Presently we have few details as to how this will operate in its totality.

We continue to accept placement students from Colleges and Universities in the local area. Many remain with us after they have completed their studies and are qualified.

Our work with Acacia Counselling has been quiet as most clients with an ‘end of life’ diagnosis would choose to access therapy at home which has been difficult under the restrictions of Covid-19.

Our Executive Committee continues to meet on a monthly basis as does the Counselling Sub Committee subject to restrictions and contact is made with members over the telephone. Supervision is on-going for counsellors on a four weekly basis and this is given via Zoom with telephone access being provided by Supervisors, should, in the interim period between meetings, this be necessary.

We trust the year ahead will be easier to navigate and more stable for clients and counsellors to both receive and give therapy.

THE BEREAVEMENT COUNSELLING SERVICES

Executive Committee Members Report for the year ended 31 March 2022

Investment powers

Under the constitution, the charity has the power to make any investment, using the unrestricted general funds, which the Executive Committee Members see fit.

Financial review

The principal funding source for the charity is currently by way of grant and contract income from NHS West Lancashire Clinical Commissioning Group.

The Executive Committee Members would like to express their thanks to this body for their support during the financial year. However, as a result of increasing constraints on local authority expenditure the Executive Committee Members realise that for the charity to continue in operation it cannot be solely dependent on funding from the local authorities, and that the charity has to seek funding from a much broader group of agencies.

The expenditure in the year supported the key charitable objectives by enabling the charity to continue to provide bereavement counselling services.

The results for the year are shown in the Statement of Financial Activities on page seven; expenditure during the year has been within budget which has resulted in a surplus being generated.

The charity's Balance Sheet as detailed on page eight shows a satisfactory position with net assets amounting to £68,539. This consists of designated funds of £4,379 for specific future purposes as set aside by the Executive Committee Members out of unrestricted general funds and unrestricted general funds of £64,160 for the general running of the charity.

Reserves policy

The Executive Committee Members consider it prudent to attempt to maintain, as a minimum, unrestricted general funds (that is those funds not tied up as designated) at a level that equates to approximately six months expenditure. At this level the Executive Committee Members feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding, and that this would provide them with sufficient funds to cover management and administration costs to respond to emergency applications for grants.

At present, unrestricted general funds, which amount to £64,160 as at 31 March 2022, reach this target level.

It is the policy of the Executive Committee Members to continue to seek further funding to maintain our reserves at this level.

The Trustees have designated £4,379; this fund identifies those funds that are not free funds as they represent the net book value of tangible fixed assets.

THE BEREAVEMENT COUNSELLING SERVICES

Executive Committee Members Report for the year ended 31 March 2022

Plans for future developments

Our future plans are to continue to offer 'In Service' training on various issues relevant to the work we do and legislation.

We would look to expand our work with Acacia clients who are 'end of life'.

We are also looking to increase the number of our Trustees and would welcome people with a background in counselling.

We continue to look at funding opportunities to help consolidate our service.

Statement of Executive Committees' Members Responsibilities

Charity law requires the Executive Committee Members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements the Executive Committee Members are required to: -

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Executive Committee Members 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 Charities Act 2011. 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.

Independent Examiner

Mr C Sawyer FCCA of Sawyer Quine & Co, Chartered Certified Accountants, has offered himself for re-appointment as Independent Examiner to the charity.

Approval

This report was approved by the Executive Committee Members on 23 January 2023 and signed on their behalf.

Mr R H Owen
Chairperson

THE BEREAVEMENT COUNSELLING SERVICES

Independent Examiners Report to the Executive Committee Members of The Bereavement Counselling Services

I report on the accounts of The Bereavement Counselling Services for the year ended 31 March 2022, which are set out on pages seven to sixteen.

Responsibilities and basis of report

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

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

Independent Examiners statement

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

- (1) accounting records were not kept as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr C Sawyer FCCA
Sawyer Quine & Co
Chartered Certified Accountants
202 Merlin Park
Ringtail Road
Burscough
Ormskirk
Lancashire
L40 8JY

Date: - 23 January 2023

THE BEREAVEMENT COUNSELLING SERVICES

Statement of Financial Activities for the year ended 31 March 2022

	Note	Un - restricted funds £	Total funds 2022 £	Total funds 2021 £
Income				
Donations	2	2,495	2,495	1,848
Income from charitable activities: -				
- Grants and contracts for the provision of bereavement counselling services, support and information	3	44,494	44,494	38,410
Income from investments: -				
- Interest receivable on bank deposits		3	3	11
Total income		<u>46,992</u>	<u>46,992</u>	<u>40,269</u>
Expenditure				
Expenditure on charitable activities	4	42,005	42,005	37,562
Total expenditure		<u>42,005</u>	<u>42,005</u>	<u>37,562</u>
Net income and net movement in funds for the year	5	4,987	4,987	2,707
Reconciliation of funds				
Total funds at 1 April 2021	13	63,552	63,552	60,845
Total funds at 31 March 2022	13	<u>68,539</u>	<u>68,539</u>	<u>63,552</u>

The Statement of Financial Activities contains all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

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

THE BEREAVEMENT COUNSELLING SERVICES

Balance Sheet as at 31 March 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	9		4,379		6,060
Current assets					
Debtors	10	290		2,690	
Cash at bank		<u>73,224</u>		<u>63,417</u>	
		<u>73,514</u>		<u>66,107</u>	
Creditors: -					
amounts falling due within one year	11	<u>(9,354)</u>		<u>(8,615)</u>	
Net current assets			<u>64,160</u>		<u>57,492</u>
Net assets	14		<u>68,539</u>		<u>63,552</u>
Funds					
Unrestricted funds					
Designated funds	13	4,379		6,060	
General funds	13	<u>64,160</u>		<u>57,492</u>	
			<u>68,539</u>		<u>63,552</u>
Total funds	13		<u>68,539</u>		<u>63,552</u>

Approved by the Executive Committee Members on 23 January 2023 and signed on their behalf.

Mrs C Mitchell-Brown
Treasurer

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2022

1.0 Accounting policies

1.1 Basis of preparation of accounts

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these financial statements. The financial statements have been prepared in accordance with the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Effective 1 January 2015).

The charity constitutes a public benefit entity as defined by FRS 102.

The presentation currency of the financial statements is the Pound Sterling (£).

The Executive Committee Members consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is 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 donations and is included in full in the Statement of Financial Activities when receivable;
- grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable;
- deferred income represents grants and funding received for future periods and is released to incoming resources in the period for which it has been received; and
- investment income, comprising of interest on bank deposits, is accounted for on a receivable basis.

1.3 Expenditure recognition

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis. These estimates are based on staff time.

1.4 Tangible fixed assets and depreciation

Individual fixed assets costing £500 or more are capitalised at cost, including any incidental

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2022

1.0 Accounting policies (continued)

1.4 Tangible fixed assets and depreciation (continued)

expenses of acquisition.

Tangible fixed assets are depreciated over their estimated useful lives as follows: -

Office equipment, fixtures and fittings - 20% on cost

1.5 Fund accounting

Funds held by the charity are either: -

- **Restricted funds** – these are funds that 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** – these are funds set aside by the Executive Committee Members out of unrestricted general funds for specific future purposes or projects; and
- **Unrestricted general funds** – these are funds which can be used in accordance with the charitable objects at the discretion of the Executive Committee Members.

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

2.0 Income from donations

	Un - restricted funds £	Total funds 2022 £	Total funds 2021 £
Donations			
- Individuals and organisations	<u>2,495</u>	<u>2,495</u>	<u>1,848</u>
	<u>2,495</u>	<u>2,495</u>	<u>1,848</u>

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2022

3.0 Income from charitable activities

	Un - restricted funds £	Total funds 2022 £	Total funds 2021 £
Grants and contracts for the provision of bereavement counselling services, support and information: -			
NHS West Lancashire Clinical Commissioning Group	<u>44,494</u>	<u>44,494</u>	<u>38,410</u>
	<u>44,494</u>	<u>44,494</u>	<u>38,410</u>

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2022

4.0 Expenditure on charitable activities

	Un - restricted funds £	Total funds 2022 £	Total funds 2021 £
Provision of bereavement counselling services, support and information: -			
Staff salaries and costs	12,991	12,991	11,941
Group supervision costs	5,540	5,540	3,927
Supervisors supervision costs	945	945	490
Office rent and costs	11,675	11,675	11,288
Insurance	1,125	1,125	1,029
Telephone and internet charges	1,599	1,599	1,535
Postage and stationery costs	819	819	482
Computer and office costs	753	753	2,369
Volunteer costs	1,502	1,502	356
Sundry expenses	181	181	136
Subscriptions	76	76	30
DBS check costs	364	364	98
Health and safety costs	188	188	400
Client assessments	280	280	-
Donations	100	100	-
Depreciation	<u>1,681</u>	<u>1,681</u>	<u>1,434</u>
	<u>39,819</u>	<u>39,819</u>	<u>35,515</u>
Managing and administering the charity: -			
Staff salaries and costs	1,443	1,443	1,327
Accountancy	720	720	720
Bank charges	<u>23</u>	<u>23</u>	-
	<u>2,186</u>	<u>2,186</u>	<u>2,047</u>
Total expenditure on charitable activities	<u>42,005</u>	<u>42,005</u>	<u>37,562</u>

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2022

5.0 Net movement in funds for the year

The net movement in funds for the year is stated after charging: -

	2022 £	2021 £
Staff salaries (Note 6.0)	14,434	13,268
Accountancy fees		
Independent examination of the financial statements	720	720
Other services	432	432
Depreciation		
Owned assets (Note 9.0)	1,681	1,434

6.0 Staff costs and numbers

Staff costs were as follows: -

	2022 £	2021 £
Staff salaries	14,434	13,268
Social security costs	-	-
	<u>14,434</u>	<u>13,268</u>

No employee earned more than £60,000, including benefits, in either period.

The average number of full-time equivalent employees (including casual and part-time staff) during the year was made up as follows: -

	2022	2021
Office Manager and Referral Secretary	1	1

7.0 Related party transactions and Trustees' remuneration and expenses

The Executive Committee Members all give freely their time and expertise and did not receive any form of remuneration or other benefit in cash or kind, nor reimbursed expenses in either period.

No Executive Committee Member or other persons related to the charity had any personal interest in any contract or transaction that the charity entered into in either period

8.0 Taxation

The Bereavement Counselling Services has charitable status, registered number 1047908, and is not

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2022

8.0 Taxation (continued)

subject to taxation by HM Revenue and Customs.

9.0 Tangible fixed assets

	Office equipment, fixtures and fittings £	Total £
Cost		
As at 1 April 2021		
and as at 31 March 2022	<u>8,404</u>	<u>8,404</u>
Depreciation		
As at 1 April 2021	2,344	2,344
Charge for year	<u>1,681</u>	<u>1,681</u>
As at 31 March 2022	<u>4,025</u>	<u>4,025</u>
Net book value		
As at 31 March 2022	<u>4,379</u>	<u>4,379</u>
As at 31 March 2021	<u>6,060</u>	<u>6,060</u>

The charity had capital commitments at 31 March 2022 amounting to £Nil (2021: - £Nil).

10.0 Debtors

	2022 £	2021 £
Other debtors	<u>290</u>	<u>2,690</u>
	<u>290</u>	<u>2,690</u>

11.0 Creditors: - amounts falling due within one year

	2022 £	2021 £
Other taxes and PAYE	194	175
Accrued expenses	2,160	1,440
Deferred income (Note 12.0)	<u>7,000</u>	<u>7,000</u>
	<u>9,354</u>	<u>8,615</u>

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2022

12.0 Deferred income

	2022	2021
	£	£
Balance at 1 April 2021	7,000	7,792
Released to Statement of Financial Activities	=	(792)
Balance at 31 March 2022	<u>7,000</u>	<u>7,000</u>

Deferred income comprises funding which the donor has specified must be used in future accounting periods.

13.0 Statement of funds

Analysis of movements in funds – current year

	At 1 April 2021 £	Incoming £	Outgoing £	Transfers £	At 31 March 2022 £
Designated funds					
<i>Fixed assets fund</i>	6,060	-	(1,681)	-	4,379
General funds	<u>57,492</u>	<u>46,992</u>	<u>(40,324)</u>	=	<u>64,160</u>
Total unrestricted funds	<u>63,552</u>	<u>46,992</u>	<u>(42,005)</u>	=	<u>68,539</u>
Total funds	<u>63,552</u>	<u>46,992</u>	<u>(42,005)</u>	=	<u>68,539</u>

Analysis of movements in funds – previous year

	At 1 April 2020 £	Incoming £	Outgoing £	Transfers £	At 31 March 2021 £
Designated funds					
<i>Fixed assets fund</i>	3,981	-	(1,434)	3,513	6,060
General funds	<u>56,864</u>	<u>40,269</u>	<u>(36,128)</u>	<u>(3,513)</u>	<u>57,492</u>
Total unrestricted funds	<u>60,845</u>	<u>40,269</u>	<u>(37,562)</u>	=	<u>63,552</u>
Total funds	<u>60,845</u>	<u>40,269</u>	<u>(37,562)</u>	=	<u>63,552</u>

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2022

13.0 Statement of funds (continued)

Fixed assets fund – This fund identifies those funds that are not free funds as they represent the net book value of tangible fixed assets.

General funds – These represent the free funds of the charity, which are not designated for any particular purposes.

14.0 Analysis of net assets between funds

Current year

	Restricted funds	Designated funds	General funds	Total funds
	£	£	£	£
Fund balances at 31 March 2022				
are represented by: -				
Tangible fixed assets	-	4,379	-	4,379
Current assets	7,000	-	66,514	73,514
Creditors	<u>(7,000)</u>	-	<u>(2,354)</u>	<u>(9,354)</u>
Total net assets	=	<u>4,379</u>	<u>64,160</u>	<u>68,539</u>

Previous year

	Restricted funds	Designated funds	General funds	Total funds
	£	£	£	£
Fund balances at 31 March 2021				
are represented by: -				
Tangible fixed assets	-	6,060	-	6,060
Current assets	7,000	-	59,107	66,107
Creditors	<u>(7,000)</u>	-	<u>(1,615)</u>	<u>(8,615)</u>
Total net assets	=	<u>6,060</u>	<u>57,492</u>	<u>63,552</u>

THE BEREAVEMENT COUNSELLING SERVICES

England & Wales - Charity number 1047908

Accounts

THE BEREAVEMENT COUNSELLING SERVICES

REPORT AND UNAUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2021

Registered Charity Number: - 1047908

THE BEREAVEMENT COUNSELLING SERVICES

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THE BEREAVEMENT COUNSELLING SERVICES

Legal and administrative information

Executive Committee Members	Mr R H Owen – Chairperson Mrs A M Jones – Chief Officer Mrs C Mitchell-Brown – Treasurer Mrs L M Daley Mrs J S Taylor (Appointed 19/04/2021)
Office Manager and Referral Secretary	Mrs S Skarrats
Working Name	Acacia Counselling
Registered Charity Number	1047908
Charity Office	The Malthouse Business Centre 48 Southport Road Ormskirk Lancashire L39 1QR
Independent Examiner	Mr C Sawyer FCCA Sawyer Quine & Co Chartered Certified Accountants 202 Merlin Park Ringtail Road Burscough Ormskirk Lancashire L40 8JY
Bankers	HSBC 5 Moor Street Ormskirk Lancashire L39 2AB

The Bereavement Counselling Services

Executive Committee Members Report for the year ended 31 March 2021

The Executive Committee Members are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2021.

Legal and administrative information set out on page one forms part of this report. The financial statements comply with current statutory requirements, the constitution of the charity and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Structure, government and management

Governing document

The Bereavement Counselling Services is a registered charity, number 1047908, and is governed by a Constitution dated 27 June 1995 as amended 12 November 1998 and 26 February 2008.

Appointment of Executive Committee Members

In the event of any vacancies new Executive Committee Members are elected from the membership of the charity at each Annual Meeting. Before standing for election anybody wishing to become an Executive Committee Member is interviewed by the Chairperson to ensure their suitability. Upon appointment all new Executive Committee Members must provide appropriate identification and must declare any conflicts of interest and are subject to criminal record checks.

Executive Committee Members induction and training

The Executive Committee Members work within the guidelines of the Constitution, but there is not a formal training or induction process in place.

Board functioning

The Executive Committee Members meet approximately once every other month or as needed throughout the financial year to review and to update the position of the charity.

Membership

Membership criteria have been set by the Board in keeping with the spirit of the charity's work. Any interested party can become a member; membership of the charity is free. All members have voting rights at Annual and other general membership meetings.

Risk management

The Executive Committee Members have examined the major strategic, business and operational risks which the charity may face and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Organisational structure

Overall responsibility for policy and the direction of the charity rests with the Executive Committee Members who administer the charity on a voluntary basis.

The Executive Committee Members have employed a full time Office Manager and Referral Secretary.

THE BEREAVEMENT COUNSELLING SERVICES

Executive Committee Members Report for the year ended 31 March 2021

Objectives and activities

The key objectives and activities of the charity are: -

“The relief of any person in condition of poverty or sickness arising directly from bereavement by the provision of an advice and counselling service.”

Public benefit

The Executive Committee Members have considered the Charity Commission guidance regarding public benefit and are content that the charity has met the requirements as a result of the objectives and activities described above.

Volunteers

The Bereavement Counselling Services depends considerably on volunteers in helping the charity meet its objectives and to carry out its activities. Volunteers are supported by staff, with training, meetings and discussions held locally. Our thanks as always are given to all our volunteers who so freely give their time to enhance the work of The Bereavement Counselling Services.

Achievements and performance

In view of the pandemic the organisations activities were somewhat curtailed during the year. Government guidelines were followed by all members of the agency and the organisation offered clients telephone counselling and digital screen counselling via Zoom. These new methods required the agency to request all counsellor's to undertake the British Association for Counsellor's and Psychotherapist's training in respect of this new method of working prior to taking on agency clients, ensuring the service offered met the requirements of the Data Protection Act and the agency and BACP ethical guidelines in respect of client confidentiality, although many clients declined this new way of working and wanted to wait for face to face counselling.

Our plans to hold 'In Service Training' had to be cancelled.

Meetings with the West Lancashire Clinical Commission Group, who had instigated a Pilot Scheme which entailed a new method of receiving referrals for clients, i.e. Independent Access to Psychological Therapies – IAPT, were held on a regular basis via Zoom. The outcome from this exercise is that all referrals are now received via Minds Matters, this change required many policies and procedures having to be amended, plus staff having to learn new methods of working as the new systems were adopted, in order to comply.

The agency Executive Committee meetings were cancelled and communication with all Executive Committee Members was over the telephone.

At present the majority of our students are succeeding at university and college, gaining knowledge and skills from their time with the agency.

THE BEREAVEMENT COUNSELLING SERVICES

Executive Committee Members Report for the year ended 31 March 2021

Achievements and performance (continued)

The supervision requirements of the agency for all members has been a challenge in the current environment, however with productive discussions with the agency supervisors and new methods and practices being accepted by both supervisors and members the agency has succeeded in maintaining the required standards.

Where necessary any members of this agency requiring training, the agency has managed to ensure that this has been provided, within the required government guidelines.

Investment powers

Under the constitution, the charity has the power to make any investment, using the unrestricted general funds, which the Executive Committee Members see fit.

Financial review

The principal funding source for the charity is currently by way of grant and contract income from NHS West Lancashire Clinical Commissioning Group.

The Executive Committee Members would like to express their thanks to this body for their support during the financial year and also for their continuing support. However, as a result of increasing constraints on local authority expenditure the Executive Committee Members realise that for the charity to continue in operation it cannot be solely dependent on funding from the local authorities, and that the charity has to seek funding from a much broader group of agencies.

The expenditure in the year supported the key charitable objectives by enabling the charity to continue to provide bereavement counselling services.

The results for the year are shown in the Statement of Financial Activities on page eight; expenditure during the year has been within budget which has resulted in a surplus being generated.

The charity's Balance Sheet as detailed on page nine shows a satisfactory position with net assets amounting to £63,552. This consists of designated funds of £6,060 for specific future purposes as set aside by the Executive Committee Members out of unrestricted general funds and unrestricted general funds of £57,492 for the general running of the charity.

Reserves policy

The Executive Committee Members consider it prudent to attempt to maintain, as a minimum, unrestricted general funds (that is those funds not tied up as designated and restricted funds) at a level that equates to approximately six months expenditure. At this level the Executive Committee Members feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding, and that this would provide them with sufficient funds to cover management and administration costs to respond to emergency applications for grants.

THE BEREAVEMENT COUNSELLING SERVICES

Executive Committee Members Report for the year ended 31 March 2021

Reserves policy

At present, unrestricted general funds, which amount to £57,492 as at 31 March 2021, reach this target level.

It is the policy of the Executive Committee Members to continue to seek further funding to maintain our reserves at this level.

The Trustees have designated £6,060; this fund identifies those funds that are not free funds as they represent the net book value of tangible fixed assets.

Plans for future developments

With government guidelines in place, we intend to return to face to face working.

The agency will recruit additional placement students from universities and colleges, to ensure a high level of service is maintained for clients.

The agency hopes to be able to resume our 'Training Schedule', although it is recognised we must adhere to any government guidelines which can change at any time. The Executive Committee at this point in time have agreed to put a hold on any plans, as we are in the midst of the pandemic, however the hold situation can with hope change and potential plans could proceed. This is an insecure environment at this time for any organisation.

Statement of Executive Committees' Members Responsibilities

Charity law requires the Executive Committee Members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements the Executive Committee Members are required to: -

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Executive Committee Members 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 Charities Act 2011. 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.

Independent Examiner

Mr C Sawyer FCCA of Sawyer Quine & Co, Chartered Certified Accountants, has offered himself for re-appointment as Independent Examiner to the charity.

THE BEREAVEMENT COUNSELLING SERVICES

Executive Committee Members Report for the year ended 31 March 2021

Approval

This report was approved by the Executive Committee Members on 21 February 2022 and signed on their behalf.

Mr R H Owen

Chairperson

THE BEREAVEMENT COUNSELLING SERVICES

Independent Examiners Report to the Executive Committee Members of The Bereavement Counselling Services

I report on the accounts of The Bereavement Counselling Services for the year ended 31 March 2021, which are set out on pages eight to eighteen.

Responsibilities and basis of report

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

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

Independent Examiners statement

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

- (1) accounting records were not kept as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr C Sawyer FCCA
Sawyer Quine & Co
Chartered Certified Accountants
202 Merlin Park
Ringtail Road
Burscough
Ormskirk
Lancashire
L40 8JY

Date: - 21 February 2022

THE BEREAVEMENT COUNSELLING SERVICES

Statement of Financial Activities for the year ended 31 March 2021

	Note	Un - restricted funds £	Total funds 2021 £	Total funds 2020 £
Income				
Donations	2	1,848	1,848	3,388
Income from charitable activities: -				
- Grants and contracts for the provision of bereavement counselling services, support and information	3	38,410	38,410	39,202
Income from investments: -				
- Interest receivable on bank deposits		11	11	37
Total income		<u>40,269</u>	<u>40,269</u>	<u>42,627</u>
Expenditure				
Expenditure on charitable activities	4	<u>37,562</u>	<u>37,562</u>	<u>35,557</u>
Total expenditure		<u>37,562</u>	<u>37,562</u>	<u>35,557</u>
Net income and net movement in funds for the year	5	2,707	2,707	7,070
Reconciliation of funds				
Total funds at 1 April 2020	13	<u>60,845</u>	<u>60,845</u>	<u>53,775</u>
Total funds at 31 March 2021	13	<u>63,552</u>	<u>63,552</u>	<u>60,845</u>

The Statement of Financial Activities contains all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

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

THE BEREAVEMENT COUNSELLING SERVICES

Balance Sheet as at 31 March 2021

	Note	2021		2020	
		£	£	£	£
Fixed assets					
Tangible fixed assets	9		6,060		3,981
Current assets					
Debtors	10	2,690		290	
Cash at bank		<u>63,417</u>		<u>65,288</u>	
		<u>66,107</u>		<u>65,578</u>	
Creditors: -					
amounts falling due within one year	11	<u>(8,615)</u>		<u>(8,714)</u>	
Net current assets			<u>57,492</u>		<u>56,864</u>
Net assets	14		<u>63,552</u>		<u>60,845</u>
Funds					
Unrestricted funds					
Designated funds	13	6,060		3,981	
General funds	13	<u>57,492</u>		<u>56,864</u>	
			<u>63,552</u>		<u>60,845</u>
Total funds	13		<u>63,552</u>		<u>60,845</u>

Approved by the Executive Committee Members on 21 February 2022 and signed on their behalf.

Mrs C Mitchell-Brown
Treasurer

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2021

1.0 Accounting policies

1.1 Basis of preparation of accounts

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these financial statements. The financial statements have been prepared in accordance with the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Effective 1 January 2015).

The charity constitutes a public benefit entity as defined by FRS 102.

The presentation currency of the financial statements is the Pound Sterling (£).

The Executive Committee Members consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is 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 donations and is included in full in the Statement of Financial Activities when receivable;
- grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable;
- deferred income represents grants and funding received for future periods and is released to incoming resources in the period for which it has been received; and
- investment income, comprising of interest on bank deposits, is accounted for on a receivable basis.

1.3 Expenditure recognition

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis. These estimates are based on staff time.

1.4 Tangible fixed assets and depreciation

Individual fixed assets costing £500 or more are capitalised at cost, including any incidental

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2021

1.0 Accounting policies (continued)

1.4 Tangible fixed assets and depreciation (continued)

expenses of acquisition.

Tangible fixed assets are depreciated over their estimated useful lives as follows: -

Office equipment, fixtures and fittings - 20% on cost

1.5 Fund accounting

Funds held by the charity are either: -

- **Restricted funds** – these are funds that 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** – these are funds set aside by the Executive Committee Members out of unrestricted general funds for specific future purposes or projects; and
- **Unrestricted general funds** – these are funds which can be used in accordance with the charitable objects at the discretion of the Executive Committee Members.

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

2.0 Income from donations

	Un - restricted funds £	Total funds 2021 £	Total funds 2020 £
Donations			
- Individuals and organisations	<u>1,848</u>	<u>1,848</u>	<u>3,388</u>
	<u>1,848</u>	<u>1,848</u>	<u>3,388</u>

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2021

3.0 Income from charitable activities

	Un - restricted funds £	Total funds 2021 £	Total funds 2020 £
Grants and contracts for the provision of bereavement counselling services, support and information: -			
Duchy of Lancaster Benevolent Fund	-	-	2,000
NHS West Lancashire Clinical Commissioning Group	38,410	38,410	32,494
West Lancashire Borough Council	-	-	5,500
West Lancashire Crisis and Information Centre	=	=	<u>7,000</u>
	38,410	38,410	46,994
Less: Deferred income	=	=	<u>(7,792)</u>
	<u>38,410</u>	<u>38,410</u>	<u>39,202</u>

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2021

4.0 Expenditure on charitable activities

	Un - restricted funds £	Total funds 2021 £	Total funds 2020 £
Provision of bereavement counselling services, support and information: -			
Staff salaries and costs	11,941	11,941	10,062
Group supervision costs	3,927	3,927	3,910
Supervisors supervision costs	490	490	595
Office rent and costs	11,288	11,288	11,438
Insurance	1,029	1,029	973
Telephone and internet charges	1,535	1,535	1,360
Postage and stationery costs	482	482	666
Computer and office costs	2,369	2,369	868
Room hire and training costs	-	-	75
Volunteer costs	356	356	2,524
Sundry expenses	136	136	258
Subscriptions	30	30	53
DBS check costs	98	98	-
Health and safety costs	400	400	27
Depreciation	<u>1,434</u>	<u>1,434</u>	<u>910</u>
	<u>35,515</u>	<u>35,515</u>	<u>33,719</u>
Managing and administering the charity: -			
Staff salaries and costs	1,327	1,327	1,118
Accountancy	<u>720</u>	<u>720</u>	<u>720</u>
	<u>2,047</u>	<u>2,047</u>	<u>1,838</u>
Total expenditure on charitable activities	<u>37,562</u>	<u>37,562</u>	<u>35,557</u>

5.0 Net movement in funds for the year

The net movement in funds for the year is stated after charging: -

	2021 £	2020 £
Staff salaries (Note 6.0)	13,268	11,180
Accountancy fees		
Independent examination of the financial statements	720	720
Other services	432	<u>252</u>
Depreciation		
Owned assets (Note 9.0)	1,434	910

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2021

6.0 Staff costs and numbers

Staff costs were as follows: -

	2021 £	2020 £
Staff salaries	13,268	10,868
Social security costs	-	312
	<u>13,268</u>	<u>11,180</u>

No employee earned more than £60,000, including benefits, in either period.

The average number of full-time equivalent employees (including casual and part-time staff) during the year was made up as follows: -

	2021	2020
Office Manager and Referral Secretary	1	1

7.0 Related party transactions and Trustees' remuneration and expenses

The Executive Committee Members all give freely their time and expertise and did not receive any form of remuneration or other benefit in cash or kind, nor reimbursed expenses in either period.

No Executive Committee Member or other persons related to the charity had any personal interest in any contract or transaction that the charity entered into in either period

8.0 Taxation

The Bereavement Counselling Services has charitable status, registered number 1047908, and is not subject to taxation by HM Revenue and Customs.

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2021

9.0 Tangible fixed assets

	Office equipment, fixtures and fittings £	Total £
Cost		
As at 1 April 2020	4,891	4,891
Additions	<u>3,513</u>	<u>3,513</u>
As at 31 March 2021	<u>8,404</u>	<u>8,404</u>
Depreciation		
As at 1 April 2020	910	910
Charge for year	<u>1,434</u>	<u>1,434</u>
As at 31 March 2021	<u>2,344</u>	<u>2,344</u>
Net book value		
As at 31 March 2021	<u>6,060</u>	<u>6,060</u>
As at 31 March 2020	<u>3,981</u>	<u>3,981</u>

The charity had capital commitments at 31 March 2021 amounting to £Nil (2020: - £Nil).

10.0 Debtors

	2021 £	2020 £
Other debtors	<u>2,690</u>	<u>290</u>
	<u>2,690</u>	<u>290</u>

11.0 Creditors: - amounts falling due within one year

	2021 £	2020 £
Other taxes and PAYE	175	202
Accrued expenses	1,440	720
Deferred income (Note 12.0)	<u>7,000</u>	<u>7,792</u>
	<u>8,615</u>	<u>8,714</u>

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2021

12.0 Deferred income

	2021	2020
	£	£
Balance at 1 April 2020	7,792	-
Amount deferred in year	-	7,792
Released to Statement of Financial Activities	<u>(792)</u>	=
Balance at 31 March 2021	<u>7,000</u>	<u>7,792</u>

Deferred income comprises funding which the donor has specified must be used in future accounting periods.

13.0 Statement of funds

Analysis of movements in funds – current year

	At 1 April 2020 £	Incoming £	Outgoing £	Transfers £	At 31 March 2021 £
Designated funds					
<i>Fixed assets fund</i>	3,981	-	(1,434)	3,513	6,060
General funds	<u>56,864</u>	<u>40,269</u>	<u>(36,128)</u>	<u>(3,513)</u>	<u>57,492</u>
Total unrestricted funds	<u>60,845</u>	<u>40,269</u>	<u>(37,562)</u>	=	<u>63,552</u>
Total funds	<u>60,845</u>	<u>40,269</u>	<u>(37,562)</u>	=	<u>63,552</u>

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2021

13.0 Statement of funds (continued)

Analysis of movements in funds – previous year

	At 1 April 2019 £	Incoming £	Outgoing £	Transfers £	At 31 March 2020 £
Restricted funds					
<i>Group supervision costs fund</i>	=	<u>2,000</u>	<u>(2,000)</u>	=	=
Total restricted funds	=	<u>2,000</u>	<u>(2,000)</u>	=	=
Designated funds					
<i>Fixed assets fund</i>	-	-	(910)	4,891	3,981
General funds	<u>53,775</u>	<u>40,627</u>	<u>(32,647)</u>	<u>(4,891)</u>	<u>56,864</u>
Total unrestricted funds	<u>53,775</u>	<u>40,627</u>	<u>(33,557)</u>	=	<u>60,845</u>
Total funds	<u>53,775</u>	<u>42,627</u>	<u>(35,557)</u>	=	<u>60,845</u>

Fixed assets fund – This fund identifies those funds that are not free funds as they represent the net book value of tangible fixed assets.

General funds – These represent the free funds of the charity, which are not designated for any particular purposes.

14.0 Analysis of net assets between funds

Current year

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fund balances at 31 March 2021 are represented by: -				
Tangible fixed assets	-	6,060	-	6,060
Current assets	7,000	-	59,107	66,107
Creditors	<u>(7,000)</u>	-	<u>(1,615)</u>	<u>(8,615)</u>
Total net assets	=	<u>6,060</u>	<u>57,492</u>	<u>63,552</u>

THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2021

14.0 Analysis of net assets between funds (continued)

Previous year

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fund balances at 31 March 2020 are represented by: -				
Tangible fixed assets	-	3,981	-	3,981
Current assets	7,000	-	58,578	65,578
Creditors	<u>(7,000)</u>	-	<u>(1,714)</u>	<u>(8,714)</u>
Total net assets	=	<u>3,981</u>	<u>56,864</u>	<u>60,845</u>