

# **Camden City Islington and Westminster Bereavement Service**

## **Trustees Annual Report and Unaudited Financial Statements Year ended 31 March 2023**

Charity registration - 1071144

Company number - 03533488



## Contents

|  |    |
|--|----|
| Reference and administrative details             | 4  |
| Introduction from the Chair                      | 5  |
| About the Bereavement Service                    | 6  |
| Trustees annual report                           | 7  |
| The year in review                               | 7  |
| Financial review                                 | 10 |
| Structure, governance and management             | 10 |
| Statement of Board of Trustees' responsibilities | 11 |
| Independent examiner's report                    | 13 |
| Statement of financial activities                | 15 |
| Balance sheet                                    | 16 |
| Notes to the financial statements                | 17 |

## Reference and administrative details

### Charity number

1071144

### Company number

03533488

### Registered office

6 – 8 York Mews  
London  
NW5 2UJ

### Trustees

|                    |                       |
|--------------------|-----------------------|
| Laura Noel         | Chair                 |
| Colin Dingwall OBE | Vice - Chair          |
| Victoria Woolfson  | Treasurer             |
| Bernard Heymann    |                       |
| Felicia Olney      |                       |
| Helen Palin        | (resigned March 2023) |
| Charles Roper      |                       |
| Mark White         |                       |

### Independent examiners

Andy Nash Accounting & Consultancy  
Units 24 & 25  
Goodsheds Container Village  
Hood Road  
Barry  
CF62 5QU

### Principal Bankers

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

## Introduction from the Chair

Camden, City, Islington and Westminster Bereavement Service - providing accessible, quality, bereavement and loss counselling for over 50 years.

The past 12 months have seen the Bereavement Service continue to evolve and expand as we come out of the pandemic. Face-to-face counselling is now very much a core part of our service once again, alongside telephone and online counselling. We have continued to trial and support new and innovative schemes - such as a gardening project, the on-going development of the Natural Grief Walks project and to develop our group counselling provision. Continuing from the demand during the pandemic for more immediate support for clients who had experienced a sudden or very recent bereavement, we continue to develop and provide for this with our 3-session early intervention provision.

Our services continue to receive positive and encouraging feedback from clients. Our ongoing partnership with the NHS in Camden and in Islington means that the vast majority of those using our services receive counselling free of charge; a core value which the service has a commitment to retain.

During the financial year 2022/23 a former trustee of CCIWBS, Norman Franklin, died. Norman contributed many years of service on our board before retiring in June 2020. He was an enthusiastic advocate for ensuring our service was made available to all, regardless of financial means. The Jill Franklin trust has supported us financially in maintaining this commitment for many years.

Sadly, just as the year ended, in May 2023, Helen Palin, a long-standing counsellor, trustee, and friend who had been the bedrock of our service for many years, died. Helen and her husband Michael have provided significant financial support for many years, and this continues. Helen was remarkable in that she could and would turn her hand to anything that needed doing at the service, from changing light bulbs to working as a trustee on the board where she became a director in October 2010. But beyond anything, she was a wonderful counsellor and helped so many clients over several decades. Despite her later ill health, she remained in her role as a counsellor until 2022 and finally resigned as a trustee in March 2023. We will miss her - her legacy is in so much of the services achievements.

*Laura Noel*

[laura noel \(Dec 15, 2023 09:30 GMT\)](#)

**LAURA NOEL**

**CHAIR OF TRUSTEES**

## About the Bereavement Service

### Objects of the Charity

Camden, City, Islington and Westminster Bereavement Service (the Service) provides confidential bereavement counselling to any adult either living in, or registered with a GP, in our catchment area.

### Our services

The Service provides professional and accessible bereavement counselling, delivering the best possible outcomes to clients. Counselling is provided both through one-to-one sessions with a counsellor and through group counselling. The service offers counselling face-to-face, online, and by telephone, improving accessibility for all. Clients come from a wide range of socio-economic and ethnic backgrounds; the charity has a strong and established reputation, and our services are in great, and increasing, demand.

The Service is contracted to two NHS Clinical Commissioning Groups: Camden and Islington. This means that most clients from these boroughs can access the service for free; the remainder are invited to make an income-related contribution. However, no one in need of support who we can help is turned away – the charity funds a low cost and free-to-access service. Around half of clients self-refer, the remainder are referred by GPs, Icope/IAPT, and local mental health teams. Clients from elsewhere in London also access our services, and as the charity has no NHS funding for these areas, these clients are asked to make an income-related contribution. The Service fundraises specifically to ensure it remains accessible to all.

### Our people

The Service is delivered by a strong, committed team of counsellors, working in a voluntary capacity, a Board of Trustees and a small team of paid staff. The Board of Trustees heads the Charity and includes people with a variety of skills including health service management, psychotherapy, legal, business development, human resources, fundraising, property and financial skills. Counsellors are also represented within the Board. The Trustees meet every 2 months and do not receive payment.

The Trustees appoint a Director, Vybra Morris, responsible for the day-to-day running of the Service. All paid staff and counsellors report to the Director and the Director reports to the Board of Trustees. The paid staff recruit, train, and support counsellors, manage the service including the contracts with the NHS, the premises, our legal obligations, and financial administration, plus supporting and coordinating fundraising efforts.

The counselling is currently provided by 50 counsellors who provide 2-3 sessions per week on a voluntary basis and are supervised every two weeks by a qualified clinical supervisor. CCIWBS is a member of the British Association for Counselling and Psychotherapy (BACP). The Service also provides our counsellor team with compulsory annual CPD (certified professional development) which helps strengthen and support therapeutic practice.

### Our funding

We are funded through donations from individuals, grant funding from charitable trusts and foundations, and through contracts with NHS in Camden and in Islington. Both contracts are essential to the continuation of the Service.

We greatly appreciate donations from the private individuals and charitable trusts who support the Service. Leading the commitment are our long-time funders and supporters including Helen and Michael Palin, whose generosity has played a very significant part in developing the Service and maintaining its financial viability.

In recent years we have sought to broaden our fundraising base and diversify our service offering to clients. In 2022/23 our activities were supported by trust and foundation funding from: Charles S French Charitable Trust & Waitrose Charitable Trust.

We are grateful to all our funders for their generosity in supporting our work. The dedication of the Director and her staff combined with support from the donors and volunteer counsellors remains crucial to this long-standing community service as it continues to develop to meet the needs and challenges that lie ahead.

## Trustees annual report

The Board of Trustees, who are also directors of the Charity for the purposes of the Companies Act, and trustees for charity law purposes, submit their annual report and the financial statements of Camden City Islington and Westminster Bereavement Service for the year ended 31 March 2023.

The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Charity's governing document and the provisions of the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's objectives and activities, and when planning activities.

## The year in review

In the 12 months to March 2023 the Service:

- **Delivered over 5000 counselling sessions** to clients, both individual and group bereavement counselling, the majority free of charge. All requirements of our NHS contracts have been met.
- **Delivered excellent outcomes for our clients**, with approximately 50% reaching recovery, and many demonstrating clinical change with improved functioning and well-being, reduced risk, anxiety, and depression. Client Satisfaction questionnaires continue to give very positive feedback.
- **Has continued to improve clients' experience.** We have gathered feedback on experience with remote counselling which has confirmed overall satisfaction. The Service has increased its provision of face-to-face counselling since the end of Covid restrictions and now provides approx. 50% of all sessions face-to-face, 35% via phone and 15% via online counselling. Online and phone counselling are now made available to clients who may otherwise struggle to access bereavement counselling due to mobility issues or mental health diagnosis such as agoraphobia. The Service plans to continue to increase the ratio of face-to-face provision and a hybrid service with remote counselling options will remain to continue to improve accessibility.
- **Continued to develop services for clients.** We have continued our rapid intervention service first developed during the pandemic. We are continuing to explore our provision of community-based support: we have developed a walking project and ran a pilot of our gardening project to help meet these needs.
- **Has continued to maintain a stable financial position**, allowing us both to maintain the service and invest in improving our offer to clients. We have offered 18 (non-contribution) additional counselling spaces free to vulnerable clients who would otherwise not be able to access our service. Our commitment for the next year is to offer up to 40 counselling spaces via our 'hardship fund' provision.

### Our NHS contracts

This success has been built in large part on the long-term and continuing relationship that the charity has enjoyed with Camden and Islington NHS Commissioners.

To deliver these contracts, the Service works in partnership with a range of bodies. For the Camden contract, the Service is in a consortium with: Camden iCope, Women & Health, Age UK Camden and Nafsiyat. A similar partnership has been developed in Islington called Accept Consortium: our partners are Nafsiyat and The Maya Centre.

The two contracts differ from each other in content. Islington funds clients for up to 12 sessions of counselling, Camden funds clients for 10 sessions of counselling. Camden and Islington both require outcome measures, highlighting, improvement, recovery, and performance data, which supplement the services own user feedback surveys to provide a picture on the impact of our services.

## Maintaining and improving our services to clients

The Service has continued to evolve, to better meet the needs of clients, improve effectiveness and diversify its income. As a result, it has a stable financial position and can adapt efficiently and effectively.

Over the last four years, there has been a focus on developing new services and seeking a wider range of funders, from charitable trusts and foundations. This has enabled the service to respond to changing needs, such as a rise in the number of clients presenting with traumatic bereavement, creating new partnerships with community groups, and tackling issues which make bereavement harder to overcome, for example the impact of the COVID pandemic. Funding of £3,000 secured from two trusts and foundations contributed to existing services, our core support and developing new projects. We continue to invest in fundraising.

Key developments that this funding has helped to support this year have included:

- Resumption of face-to-face group bereavement counselling, after initially pausing this during the pandemic as social distancing rules have eased.
- Funding for Traumatic Bereavement Counselling, which was delivered successfully, enabling longer and more in-depth counselling support for clients with some of the most complex needs.
- Loss and longer-term counselling continues outside NHS contracts, and the new “Pre-Bereavement” service (included as part of the Camden contract) has continued with positive feedback from clients.
- Continuing to offer three session rapid response interventions (usually with a 1st call within 48 hours of the client contacting us) first introduced during the pandemic, which have been well received. Some sessions were paid for as an addition to our regular contract target numbers by Camden and Islington NHS. These are now part of our Service delivery.
- Continuing to improve our back-office systems, moving to a cloud-based server, supporting remote working and adding resilience. This has allowed effective management of the Service during repeated lockdowns, and helped improve efficiency and client experience.
- Website improvement – a revamped more accessible, and attractive site providing clearer and better information for potential clients, referrers and partners - <https://www.bereavement-counselling.org>

In addition to the focus on fundraising, service development and automating our client database, we have continued to improve our overall finance capability. Automation of our finance and payment systems has significantly improved our financial administration, the majority of which is now managed by our staff team. Tom Anderson has worked with staff and Trustees both to embed the use of these systems and to streamline and simplify financial reporting, helping the Service and Trustees to make more informed financial decisions. The Trustees are very grateful to Tom for his voluntary work in support of the Service, Tom has now left the Service.

## The objectives of the Trustees for last year, 2022/23

Each year, as part of the business planning process, Trustees set objectives for the year for the development of the Service. The objectives for the past year, and progress against them was as follows:

- 1. Delivery of a quality service to clients remains the Service’s top priority. We will continue to deliver and improve our current services and to develop our new services to clients for example our “Natural Grief Walks” project.**

We have delivered a full service to clients, including 205 Camden and 188 Islington clients, exceeding our target service level agreements. Our walking project “Natural Grief Walks” – is now underway, and we have run a pilot gardening project “Growing Through Grief”.

- 2. We will continue to gather and review client feedback, both to ensure and improve the quality-of-service delivery; our focus will be on improving client experience with regards to waiting and response times thus giving clients timely and appropriate support.**

We continue to collect satisfaction data from our clients which has confirmed overall satisfaction with this service and underlined the need to continue to offer both face-to-face and remote counselling options.



We have changed our client questionnaire to have more relevance to our service and to ensure our data is pertinent to our provision. Satisfaction remains consistent between approx. 60-100% satisfaction.

**3. The Service will continue to prioritise the delivery of its NHS Contracts and to build on its long-term relationships with both Camden and Islington.**

We continue to deliver contracts with both Islington and Camden NHS Clinical Commissioning Groups and partner organisations, as outlined above. We have worked closely with both NHS Camden and Islington and will continue to build on our strong partnership in the coming year. We have improved our data entry onto the IAPT systems so that our commissioning bodies have accurate and up to date information on our service provision.

**4. Trustees have been active in the planning of us returning to a face-to-face Service, both for normal service delivery as well as Business Continuity Plans. With ongoing assessment of the Service, and client needs.**

We have worked together to move into a hybrid service with approx. 50% of clients now being seen face-to-face. This is part of our post Covid-19 business plan.

**5. The Service will continue to focus on financial sustainability, fundraising to develop new lines of income, while ensuring that any surplus funds are put back into ensuring the availability of free counselling to those in need.**

As outlined in this report, we have ended the year with a small surplus, which has continued to ensure the service retains sufficient reserves; of 12 months; to maintain operations in the face of any unexpected changes. Any surplus income has been invested in the development and improvement of the service, including ensuring the service remains accessible to those who need it. We will continue to take this approach to further surplus income.

**6. Fundraising – We secured funding from charitable trusts and foundations of £3,000 during 2022/23 in what remained a very challenging environment.**

As in 2021/22, Covid-19 had impacts on our fundraising efforts, where some trusts remained closed to new applications and others became significantly over-subscribed. We also used funding for core support to improve our database and IT performance to support remote delivery of services which has been very successful.

**7. Organisational development priorities will include continued improvement in the effectiveness of service delivery and ways of working, including database improvement and usage of new capability, and online accessibility.**

The service has continued to embed the digital back-office processes introduced over the last three years – which have been essential in maintaining the service during the pandemic. We moved our server to a cloud hosted solution which is compliant with NHS standards for data security, adding additional remote capability, security, and resilience to our service delivery.

**8. The Service has recruited three new Trustees in the last two years, and will seek to continue recruitment, to build a more diverse set of Trustees to help guide the service into the future.**

The Trustees said goodbye to Helen Palin during the last year. Helen left due to increasing ill-health after many productive years with the service. We continue to recruit further trustees to broaden our skills base. As in previous years, Tom Anderson and David Atkinson have both attended Trustee meetings, to provide advice and support on finance, fundraising and business development. The Trustees are grateful for time given by Tom Anderson, who has now left the Service.

Objectives of the Trustees for 2023/24

In the coming year, the Trustees have agreed that they will prioritise:

- 1. Delivering a quality service for clients which continues to be our top priority.**
- 2. Consolidation of face-to-face counselling as the primary mode of delivery - although we**

**intend to continue providing telephone and on-line work as well.**

- 3. Reviewing client feedback to improve service delivery including this mix of face-to-face and telephone / online services. We will continue to monitor and review the effectiveness of our interventions and how to maximise accessibility for clients through the blend of services we offer.**
- 4. Prioritise delivery of NHS contracts and continuing to build relationships with NHS Camden and NHS Islington: these partnerships remain critical to the service.**
- 5. Financial sustainability: the last ten years have seen the Service achieve a more stable financial position, and we will continue to seek to diversify our sources of income to ensure a robust financial sustainability for the service.**
- 6. Organisational development including future premises - we will review our accommodation needs in the light of our changing provision requirements.**
- 7. New trustees - we will continue to broaden the skills base of our trustees.**

## Financial review

During the current financial year, the Charity achieved a deficit of £6,756 (2022: surplus of £33,039), decreasing total reserves at year end to £203,907 (2022: £210,663).

Of the reserves held at year end, £191,971 (2022: £191,421) were unrestricted in nature.

### Reserves policy

Trustees identified that holding reserves equal to 12 months operating expenditure would give the financial resilience required to plan for the future as well as withstand short term financial or other impacts.

The holding of such reserves is done in accordance with our legal obligations as Trustees and company directors to manage risk and work for the continuation of the charity. While we have had no recourse to our reserves during the COVID lockdown, and in the year after, the scale of potential impacts of this type of event are such that it underlines the importance of this decision made by Trustees, some six years ago.

## Structure, governance and management

### Governing Document

Camden, City, Islington and Westminster Bereavement Service is registered under the Companies Act 2006 as a company limited by guarantee and not having a share capital.

Camden, City, Islington and Westminster Bereavement Service is a registered Charity constituted as a limited company under its Memorandum and Articles of Association. The charity registration number is 1071144 (England and Wales) and the company registration number is 03533488 (England and Wales).

### Recruitment and Appointment of Trustees

The Trustees are also the directors of Camden, City, Islington and Westminster Bereavement Service for the purpose of company law. CCIWBS's Articles of Association require a minimum of eight and maximum of twenty Trustees. Directors meet every two months or more often if they require, with a quorum of three Trustees, based on the current number of directors.

All directors are subject to re-election on an annual basis at the Annual General Meeting, with no maximum length of service. Only the current directors can appoint new directors.

### Risk management

An organisational risk assessment was carried out by the Trustees during the year.

Given the climate of competitive tendering in which we now operate, our main risk is the loss of contracts

and funds to secure the ongoing future of the Service; this is mitigated by continued close engagement with the Commissioners during the year, negotiation of contracts which meet the needs of our client base and are affordable, as well as developing new services and sources of income. The decision to invest in the appointment of a fundraising manager has both secured additional income and started creating capability in the service to fundraise on an ongoing basis.

In addition, our reserves policy is intended to enable continued operation in the event of an adverse funding decision; achieving NHS Any Qualified Provider status has helped support our bids for contract renewal as well as providing a source of funding, in the current year at least, based on use. The adoption of some limited client contributions for service, has also provided a (small) ongoing source of funding, for treatment provided outside the NHS contracts.

The current inflationary pressures are creating additional risk to the finances of the service, though the fundraising and reserves policies, as well as investment in automation and digitisation of back-office services have improved our overall efficiency; these have served to provide us with greater resilience to this than would otherwise be the case.

We are at risk of an increase in the cost of our Service's premises in the year ahead.

A further risk identified is cover for paid staff and assessors in the event of illness or another unexpected event. This is an inevitable risk with a small staff group, and a risk which trustees continue to manage by working in partnership with the permanent staff to prioritise and, where necessary, provide cover or additional temporary resource.

Our IT systems have vastly improved, creating a secure and accessible on-line interface which our clinical and staff team can access and communicate through. In the year ahead we are striving to further improve our IT support and maintenance.

The Trustees agree to continue a review of organisational risks on an annual basis.

## Statement of Board of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Company law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the excess of expenditure over income for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and

dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that the content of the annual review on pages 4 to 12 of this document, meet the requirements of both the Trustees' Annual Report under charity law and the Directors' Report under company law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011, the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Trustees confirm that:

- so far as each Trustee is aware, there is no relevant information of which the Charity's independent examiner is unaware; and,
- each Trustee has taken all the steps that they should have taken as a Trustee/Director in order to make themselves aware of any relevant independent examination information and to establish that the Charity's independent examiner is aware of that information.

### Preparation of the report

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006, and the exemptions available for smaller charities under the Statement of Recommended Practice.

This report was approved and authorised for issue by the Board of Trustees on 5 December 2023 and signed on its behalf by:

*laura noel*

laura noel (Dec 15, 2023 09:30 GMT)

**LAURA NOEL**

**CHAIR OF TRUSTEES**

## Independent examiner's report

I report to the Trustees on my examination of the accounts of Camden, City, Islington and Westminster Bereavement Service (charity number 1071144, company number 03533488) for the year ended 31 March 2023 which are set out on pages 15 to 28.

### Respective responsibilities of trustees and examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ('the 2011 Act') nor under Part 16 of the 2006 Act, and that an independent examination is needed.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, it is my responsibility to:

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

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

### Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

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:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or,
- the accounts do not accord with those records; or,
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or,
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



**ANDREW PHILIP NASH ACA**

**MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES – 2461833**

**DATED: 7 DECEMBER 2023**

Andy Nash Accounting & Consultancy Ltd  
Units 24 & 25  
Goodsheds Container Village  
Hood Road  
Barry  
CF62 5QU

**Statement of financial activities****Incorporating the Income and Expenditure Account & Statement of Realised Gains and Losses**

For the year ended 31 March 2023

|                                  |              | <b>Unrestricted<br/>funds</b>     | <b>Restricted<br/>funds</b>       | <b>Total<br/>funds</b>            | Total<br>funds            |
|----------------------------------|--------------|-----------------------------------|-----------------------------------|-----------------------------------|---------------------------|
|                                  |              | <b>Year ended<br/>31 Mar 2023</b> | <b>Year ended<br/>31 Mar 2023</b> | <b>Year ended<br/>31 Mar 2023</b> | Year ended<br>31 Mar 2022 |
|                                  | <b>Notes</b> | <b>£</b>                          | <b>£</b>                          | <b>£</b>                          | <b>£</b>                  |
| <b>Income from:</b>              |              |                                   |                                   |                                   |                           |
| Donations and legacies           | 3            | 28,677                            | -                                 | <b>28,677</b>                     | 49,461                    |
| Charitable activities            | 4            | 158,236                           | -                                 | <b>158,236</b>                    | 164,585                   |
| Investment activities            |              | 792                               | -                                 | <b>792</b>                        | 24                        |
| <b>Total income</b>              |              | <b>187,705</b>                    | <b>-</b>                          | <b>187,705</b>                    | 214,070                   |
| <b>Expenditure on:</b>           |              |                                   |                                   |                                   |                           |
| Raising funds                    | 5 & 6        | 16,014                            | -                                 | <b>16,014</b>                     | 13,377                    |
| Charitable activities            |              |                                   |                                   |                                   |                           |
| Bereavement counselling services | 5 & 7        | 171,141                           | 7,306                             | <b>178,447</b>                    | 167,654                   |
| <b>Total expenditure</b>         |              | <b>187,155</b>                    | <b>7,306</b>                      | <b>194,461</b>                    | 181,031                   |
| <b>Net income/(expenditure)</b>  |              | <b>550</b>                        | <b>(7,306)</b>                    | <b>(6,756)</b>                    | 33,039                    |
| <b>Reconciliation of funds:</b>  |              |                                   |                                   |                                   |                           |
| Total funds brought forward      | 12 & 13      | 191,421                           | 19,242                            | <b>210,663</b>                    | 177,624                   |
| Total funds carried forward      | 12 & 13      | <b>191,971</b>                    | <b>11,936</b>                     | <b>203,907</b>                    | 210,663                   |

The notes on pages 17 to 28 form part of the financial statements.

## Balance sheet

As at 31 March 2023

|   |         |                | Total<br>funds<br>31 Mar 2023 | Total<br>funds<br>31 Mar 2022 |
|---|---------|----------------|-------------------------------|-------------------------------|
|   | Notes   | £              | £                             | £                             |
| <b>Fixed assets:</b>                    |         |                |                               |                               |
| Tangible assets                         | 9       |                | -                             | -                             |
| <b>Current assets:</b>                  |         |                |                               |                               |
| Debtors & prepayments                   | 10      | 64,985         |                               | 36,429                        |
| Cash at bank and in hand                |         | 149,563        |                               | 182,815                       |
|   |         | <b>214,548</b> |                               | 219,244                       |
| <b>Liabilities:</b>                     |         |                |                               |                               |
| <b>Creditors:</b>                       |         |                |                               |                               |
| amounts falling due within one year     | 11      | (10,641)       |                               | (8,581)                       |
| <b>Net current assets/(liabilities)</b> |         |                | <b>203,907</b>                | 210,663                       |
| <b>Net assets/(liabilities)</b>         |         |                | <b>203,907</b>                | 210,663                       |
| <b>The funds of the charity:</b>        |         |                |                               |                               |
| Restricted funds                        | 12 & 13 |                | <b>11,936</b>                 | 19,242                        |
| General funds                           | 12 & 13 | 191,971        |                               | 191,421                       |
| Unrestricted funds                      |         |                | <b>191,971</b>                | 191,421                       |
| <b>Total charity funds</b>              |         |                | <b>203,907</b>                | 210,663                       |

The notes on pages 17 to 28 form part of the financial statements.

The financial statements have been prepared in accordance with section 415A of the Companies Act 2006 relating to small companies and FRS 102 Section 1A.

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2023, and the members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2023 under section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

They were approved and authorised for issue by the Board of Trustees on 5 December 2023 and signed on their behalf by:

*Laura Noel*  
laura noel (Dec 15, 2023 09:30 GMT)

**LAURA NOEL**

**CHAIR OF TRUSTEES**



## Notes to the financial statements

### 1. Accounting policies

#### Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 1, and the Companies Act 2006.

The effect of any event relating to the year ended 31 March 2023, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2023 and the results for the year ended on that date.

The functional currency of the Charity is GBP and amounts in the financial statements are rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the ongoing global economic environment has had no material impact on this assessment.

#### Legal status

Camden, City, Islington and Westminster Bereavement Service is a charitable company registered in England & Wales and meets the definition of a public benefit entity. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member. The registered address is 6 – 8 York Mews, London, NW5 2UJ.

#### Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in note 12 of the financial statements.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 12 of the financial statements.

#### Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable. Client contributions are classed as donations as they are entirely voluntary and do not impact access to service.

## 1. Accounting policies (continued from previous page)

### Income (continued from previous page)

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Income from charitable activities and other trading activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred, except for tickets sales and bar revenue which are recognised on a cash basis.

### Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated between activities proportionate to the direct costs incurred in those activities.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

### Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on a straight-line basis. The useful life used is:

|                        |         |
|------------------------|---------|
| Leasehold improvements | 5 years |
|------------------------|---------|

### Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

### Debtors and prepayments

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

### Creditors and accruals

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

### Pensions

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

### Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

1. Accounting policies (continued from previous page)

## Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2. Comparative statement of financial activities

|                                  | Unrestricted<br>funds<br>Year ended<br>31 Mar 2022<br>£ | Restricted<br>funds<br>Year ended<br>31 Mar 2022<br>£ | Total<br>funds<br>Year ended<br>31 Mar 2022<br>£ |
|----------------------------------|---|---|--|
| Income from:                     |   |   |  |
| Donations and legacies           | 36,772  | 12,689  | 49,461   |
| Charitable activities            | 164,585   | -   | 164,585  |
| Investment activities            | 24  | -   | 24   |
| Total income                     | 201,381   | 12,689  | 214,070  |
| Expenditure on:                  |   |   |  |
| Raising funds                    | 13,377  | -   | 13,377   |
| Charitable activities            |   |   |  |
| Bereavement counselling services | 151,271   | 16,383  | 167,654  |
| Total expenditure                | 164,648   | 16,383  | 181,031  |
| Net income/(expenditure)         | 36,733  | (3,694)   | 33,039   |
| Reconciliation of funds:         |   |   |  |
| Total funds brought forward      | 156,164   | 21,460  | 177,624  |
| Total funds carried forward      | 192,897   | 17,766  | 210,663  |

### 3. Income from donations and legacies

|                             | Unrestricted<br>funds<br>Year ended<br>31 Mar 2023<br>£ | Restricted<br>funds<br>Year ended<br>31 Mar 2023<br>£ | Total<br>funds<br>Year ended<br>31 Mar 2023<br>£ |
|-----------------------------|---|---|--|
| Individual donations        | 18,012  | -   | 18,012   |
| Trusts and foundations      | 3,000   | -   | 3,000  |
| Client contributions        | 6,678   | -   | 6,678  |
| Donations from use of rooms | 987   | -   | 987  |
|                             | <b>28,677</b>   | <b>-</b>  | <b>28,677</b>                                    |

  

|                        | Unrestricted<br>funds<br>Year ended<br>31 Mar 2022<br>£ | Restricted<br>funds<br>Year ended<br>31 Mar 2022<br>£ | Total<br>funds<br>Year ended<br>31 Mar 2022<br>£ |
|------------------------|---|---|--|
| Individual donations   | 29,617  | -   | 29,617   |
| Trusts and foundations | -   | 12,689  | 12,689   |
| Client contributions   | 7,155   | -   | 7,155  |
|                        | <b>36,772</b>   | <b>12,689</b>   | <b>49,461</b>                                    |

### 4. Income from charitable activities

|                             | Unrestricted<br>funds<br>Year ended<br>31 Mar 2023<br>£ | Restricted<br>funds<br>Year ended<br>31 Mar 2023<br>£ | Total<br>funds<br>Year ended<br>31 Mar 2023<br>£ |
|-----------------------------|---|---|--|
| Camden Commissioners/CCG    | 100,186   | -   | 100,186  |
| Islington Commissioners/CCG | 57,600  | -   | 57,600   |
| Corporate counselling       | 450   | -   | 450  |
|                             | <b>158,236</b>  | <b>-</b>  | <b>158,236</b>                                   |

  

|                             | Unrestricted<br>funds<br>Year ended<br>31 Mar 2022<br>£ | Restricted<br>funds<br>Year ended<br>31 Mar 2022<br>£ | Total<br>funds<br>Year ended<br>31 Mar 2022<br>£ |
|-----------------------------|---|---|--|
| Camden Commissioners/CCG    | 106,985   | -   | 106,985  |
| Islington Commissioners/CCG | 57,600  | -   | 57,600   |
|                             | <b>164,585</b>  | <b>-</b>  | <b>164,585</b>                                   |

5. Total expenditure

|                                  | Direct staff costs | Direct other costs | Support costs  | Total costs    |
|----------------------------------|--------------------|--------------------|----------------|----------------|
|                                  | Year ended         | Year ended         | Year ended     | Year ended     |
|                                  | 31 Mar 2023        | 31 Mar 2023        | 31 Mar 2023    | 31 Mar 2023    |
|                                  | £                  | £                  | £              | £              |
| Raising funds                    | 4,442              | 2,625              | 8,947          | 16,014         |
| Charitable activities            |                    |                    |                |                |
| Bereavement counselling services | 59,592             | 19,155             | 99,700         | 178,447        |
|                                  | <b>64,034</b>      | <b>21,780</b>      | <b>108,647</b> | <b>194,461</b> |

|                                  | Direct staff costs | Direct other costs | Support costs | Total costs    |
|----------------------------------|--------------------|--------------------|---------------|----------------|
|                                  | Year ended         | Year ended         | Year ended    | Year ended     |
|                                  | 31 Mar 2022        | 31 Mar 2022        | 31 Mar 2022   | 31 Mar 2022    |
|                                  | £                  | £                  | £             | £              |
| Raising funds                    | 5,857              | 1,000              | 6,520         | 13,377         |
| Charitable activities            |                    |                    |               |                |
| Bereavement counselling services | 59,520             | 26,421             | 81,713        | 167,654        |
|                                  | <b>65,377</b>      | <b>27,421</b>      | <b>88,233</b> | <b>181,031</b> |

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated between activities proportionate to the direct costs incurred in those activities.

A breakdown of expenditure on raising funds between restricted and unrestricted funds can be found in note 6.

A breakdown of charitable expenditure between restricted and unrestricted funds can be found in note 7.

An analysis of staff costs can be found in note 8.

|                       | Total costs    | Total costs   |
|-----------------------|----------------|---------------|
|                       | Year ended     | Year ended    |
|                       | 31 Mar 2023    | 31 Mar 2022   |
|                       | £              | £             |
| Support staff costs   | 53,148         | 39,646        |
| Premises costs        | 31,934         | 31,534        |
| Professional services | 11,531         | 8,748         |
| Administration        | 7,632          | 5,338         |
| Governance            | 4,402          | 2,967         |
|                       | <b>108,647</b> | <b>88,233</b> |

## 5. Total expenditure (continued from previous page)

Governance costs includes:

|                         | <b>Total costs</b> | Total costs |
|-------------------------|--------------------|-------------|
|                         | <b>Year ended</b>  | Year ended  |
|                         | <b>31 Mar 2023</b> | 31 Mar 2022 |
|                         | <b>£</b>           | £           |
| Independent examination | <b>1,344</b>       | 1,281       |
| Insurance               | <b>2,311</b>       | 1,458       |
| Other governance costs  | <b>747</b>         | 228         |
|                         | <b>4,402</b>       | 2,967       |

The independent examiners received remuneration for the following services in the year:

|                                    | <b>Total costs</b> | Total costs |
|------------------------------------|--------------------|-------------|
|                                    | <b>Year ended</b>  | Year ended  |
|                                    | <b>31 Mar 2023</b> | 31 Mar 2022 |
|                                    | <b>£</b>           | £           |
| Independent examination            | <b>1,344</b>       | 1,281       |
| Provision of Xero software licence | <b>238</b>         | 238         |
|                                    | <b>1,582</b>       | 1,519       |

## 6. Expenditure on raising funds

|                    | <b>Unrestricted funds</b> | <b>Restricted funds</b> | <b>Total funds</b> |
|--------------------|---------------------------|-------------------------|--------------------|
|                    | <b>Year ended</b>         | <b>Year ended</b>       | <b>Year ended</b>  |
|                    | <b>31 Mar 2023</b>        | <b>31 Mar 2023</b>      | <b>31 Mar 2023</b> |
|                    | <b>£</b>                  | <b>£</b>                | <b>£</b>           |
| Direct staff costs | 4,442                     | -                       | <b>4,442</b>       |
| Direct other costs | 2,625                     | -                       | <b>2,625</b>       |
| Support costs      | 8,947                     | -                       | <b>8,947</b>       |
|                    | <b>16,014</b>             | <b>-</b>                | <b>16,014</b>      |

|                    | <b>Unrestricted funds</b> | <b>Restricted funds</b> | <b>Total funds</b> |
|--------------------|---------------------------|-------------------------|--------------------|
|                    | <b>Year ended</b>         | <b>Year ended</b>       | <b>Year ended</b>  |
|                    | <b>31 Mar 2022</b>        | <b>31 Mar 2022</b>      | <b>31 Mar 2022</b> |
|                    | <b>£</b>                  | <b>£</b>                | <b>£</b>           |
| Direct staff costs | 5,857                     | -                       | 5,857              |
| Direct other costs | 1,000                     | -                       | 1,000              |
| Support costs      | 6,520                     | -                       | 6,520              |
|                    | <b>13,377</b>             | <b>-</b>                | <b>13,377</b>      |

7. Expenditure on charitable activities

|                    | Unrestricted<br>funds<br>Year ended<br>31 Mar 2023<br>£ | Restricted<br>funds<br>Year ended<br>31 Mar 2023<br>£ | Total<br>funds<br>Year ended<br>31 Mar 2023<br>£ |
|--------------------|---|---|--|
| Direct staff costs | 59,592  | -   | 59,592   |
| Direct other costs | 11,849  | 7,306   | 19,155   |
| Support costs      | 99,700  | -   | 99,700   |
|                    | <b>171,141</b>  | <b>7,306</b>  | <b>178,447</b>                                   |

  

|                    | Unrestricted<br>funds<br>Year ended<br>31 Mar 2022<br>£ | Restricted<br>funds<br>Year ended<br>31 Mar 2022<br>£ | Total<br>funds<br>Year ended<br>31 Mar 2022<br>£ |
|--------------------|---|---|--|
| Direct staff costs | 59,520  | -   | 59,520   |
| Direct other costs | 16,845  | 9,576   | 26,421   |
| Support costs      | 74,906  | 6,807   | 81,713   |
|                    | <b>151,271</b>  | <b>16,383</b>   | <b>167,654</b>                                   |

8. Staff costs

|                    | Total<br>funds<br>Year ended<br>31 Mar 2023<br>£ | Total<br>funds<br>Year ended<br>31 Mar 2022<br>£ |
|--------------------|--|--|
| Gross salaries     | 111,972  | 101,248  |
| Employer's NIC     | 3,247  | 2,206  |
| Employer's pension | 1,963  | 1,569  |
|                    | <b>117,182</b>                                   | <b>105,023</b>                                   |

The average headcount during the period was 14 persons (2022: 13 persons), however the average weekly full time equivalent during the year was 3 persons (2022: 3 persons).

No employee received employee benefits of more than £60,000 (2022: £NIL).

The total employee benefits paid to key management personnel during the year was £44,418 (2022: £42,875).

## 9. Tangible fixed assets

|                                 | Leasehold<br>improvements | Total |
|---------------------------------|---------------------------|-------|
|                                 | £                         | £     |
| <b>Cost</b>                     |                           |       |
| At 1 April 2022                 | 1,020                     | 1,020 |
| At 31 March 2023                | 1,020                     | 1,020 |
| <b>Accumulated depreciation</b> |                           |       |
| At 1 April 2022                 | 1,020                     | 1,020 |
| At 31 March 2023                | 1,020                     | 1,020 |
| <b>Net book value</b>           |                           |       |
| At 1 April 2022                 | -                         | -     |
| At 31 March 2023                | -                         | -     |

## 10. Debtors and prepayments

|                        | Total<br>Year ended<br>31 Mar 2023 | Total<br>Year ended<br>31 Mar 2022 |
|------------------------|------------------------------------|------------------------------------|
|                        | £                                  | £                                  |
| Trade debtors          | 47,981                             | 24,958                             |
| Gift aid due from HMRC | 6,953                              | 3,750                              |
| Other debtors          | 794                                | -                                  |
| Prepayments            | 9,257                              | 7,721                              |
|                        | <b>64,985</b>                      | <b>36,429</b>                      |

## 11. Creditors: amounts falling due within one year

|                 | Total<br>Year ended<br>31 Mar 2023 | Total<br>Year ended<br>31 Mar 2022 |
|-----------------|------------------------------------|------------------------------------|
|                 | £                                  | £                                  |
| Trade creditors | 3,847                              | 792                                |
| Accruals        | 1,992                              | 2,987                              |
| Other creditors | 4,802                              | 4,802                              |
|                 | <b>10,641</b>                      | <b>8,581</b>                       |



12. Analysis of charity funds

|                              | Balance<br>brought<br>forward<br>Year ended<br>31 Mar 2023<br>£ | Income<br>for the<br>period<br>Year ended<br>31 Mar 2023<br>£ | Expenditure<br>in the<br>period<br>Year ended<br>31 Mar 2023<br>£ | Transfers<br>between<br>funds<br>Year ended<br>31 Mar 2023<br>£ | Balance<br>carried<br>forward<br>Year ended<br>31 Mar 2023<br>£ |
|------------------------------|---|---|---|---|---|
| <b>Unrestricted funds</b>    |   |   |   |   |   |
| General fund                 | 191,421   | 187,705   | (187,155)   | -   | 191,971   |
|                              | <b>191,421</b>  | <b>187,705</b>  | <b>(187,155)</b>  | <b>-</b>  | <b>191,971</b>  |
| <b>Restricted funds</b>      |   |   |   |   |   |
| Traumatic bereavement        | 2,996   | -   | -   | -   | 2,996   |
| Group bereavement sessions   | 15,077  | -   | (7,306)   | -   | 7,771   |
| Health and safety compliance | 1,169   | -   | -   | -   | 1,169   |
|                              | <b>19,242</b>   | <b>-</b>  | <b>(7,306)</b>  | <b>-</b>  | <b>11,936</b>   |
|                              | <b>210,663</b>  | <b>187,705</b>  | <b>(194,461)</b>  | <b>-</b>  | <b>203,907</b>  |

Designated funds – leasehold dilapidations

The Trustees have decided to remove the designated fund for potential dilapidation costs incurred on termination of the current office lease in September 2023 as they feel this designation is no longer required given the financial stability of the charity.

Restricted funds – traumatic bereavement

The Charity received funds from several trusts to support traumatic bereavement, creating new partnerships with community groups and tackling issues which make bereavement harder to overcome.

Restricted funds – group bereavement session

The Charity received funds from several trusts to support group bereavement work, however due to the onset of the COVID-19 pandemic this work has been postponed.

**12. Analysis of charity funds (continued from previous page)**

|   | Balance<br>brought<br>forward<br>Year ended<br>31 Mar 2022<br>£ | Income<br>for the<br>period<br>Year ended<br>31 Mar 2022<br>£ | Expenditure<br>in the<br>period<br>Year ended<br>31 Mar 2022<br>£ | Transfers<br>between<br>funds<br>Year ended<br>31 Mar 2022<br>£ | Balance<br>carried<br>forward<br>Year ended<br>31 Mar 2022<br>£ |
|---|---|---|---|---|---|
| <b>Unrestricted funds</b>                     |   |   |   |   |   |
| General fund                                  | 148,164   | 201,381   | (164,648)   | 6,524   | 191,421   |
| Designated funds - leasehold<br>dilapidations | 8,000   | -   | -   | (8,000)   | -   |
|   | 156,164   | 201,381   | (164,648)   | (1,476)   | 191,421   |
| <b>Restricted funds</b>                       |   |   |   |   |   |
| Traumatic bereavement                         | 6,860   | -   | (3,864)   | -   | 2,996   |
| Group bereavement sessions                    | 14,600  | 6,189   | (5,712)   | -   | 15,077  |
| IT equipment and support                      | -   | 4,500   | (5,976)   | 1,476   | -   |
| Health and safety<br>compliance               | -   | 2,000   | (831)   | -   | 1,169   |
|   | 21,460  | 12,689  | (16,383)  | 1,476   | 19,242  |
|   | 177,624   | 214,070   | (181,031)   | -   | 210,663   |

**13. Analysis of net assets**

|                     | <b>General<br/>funds</b>          | <b>Designated<br/>funds</b>       | <b>Restricted<br/>funds</b>       | <b>Total<br/>funds</b>            |
|---------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
|                     | <b>Year ended<br/>31 Mar 2023</b> | <b>Year ended<br/>31 Mar 2023</b> | <b>Year ended<br/>31 Mar 2023</b> | <b>Year ended<br/>31 Mar 2023</b> |
|                     | <b>£</b>                          | <b>£</b>                          | <b>£</b>                          | <b>£</b>                          |
| Current assets      | 202,612                           | -                                 | 11,936                            | <b>214,548</b>                    |
| Current liabilities | (10,641)                          | -                                 | -                                 | <b>(10,641)</b>                   |
|                     | <b>191,971</b>                    | <b>-</b>                          | <b>11,936</b>                     | <b>203,907</b>                    |

  

|                     | <b>General<br/>funds</b>          | <b>Designated<br/>funds</b>       | <b>Restricted<br/>funds</b>       | <b>Total<br/>funds</b>            |
|---------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
|                     | <b>Year ended<br/>31 Mar 2022</b> | <b>Year ended<br/>31 Mar 2022</b> | <b>Year ended<br/>31 Mar 2022</b> | <b>Year ended<br/>31 Mar 2022</b> |
|                     | <b>£</b>                          | <b>£</b>                          | <b>£</b>                          | <b>£</b>                          |
| Current assets      | 200,002                           | -                                 | 19,242                            | 219,244                           |
| Current liabilities | (8,581)                           | -                                 | -                                 | (8,581)                           |
|                     | <b>191,421</b>                    | <b>-</b>                          | <b>19,242</b>                     | <b>210,663</b>                    |

**14. Other financial commitments**

On 31 March 2023, the Charity had annual future minimum lease payments under a non-cancellable operating lease for the office premises as set out below:

|                          | <b>Total<br/>Year ended<br/>31 Mar 2023</b> | <b>Total<br/>Year ended<br/>31 Mar 2022</b> |
|--------------------------|---|---|
|                          | <b>£</b>                                    | <b>£</b>                                    |
| Within one year          | <b>14,000</b>                               | 28,000                                      |
| Within one to five years | <b>-</b>                                    | 14,000                                      |
|                          | <b>14,000</b>                               | <b>42,000</b>                               |

**15. Trustee remuneration**

During the year, no Trustee received any remuneration (2022: £NIL). No members of the Board of Trustees received reimbursement of expenses (2022: £NIL).

**16. Related party transactions**

During the year unrestricted donations totalling £10,000 (2022: £15,000) were gratefully received from Michael Palin, who is the spouse of Helen Palin, one of the Trustees during the year. There were no other related party transactions in either the current or prior period.

## 17. Use of volunteers

The Charity relies significantly on counsellors who provide their professional services voluntarily and contributed over 6,000 sessions during the year. Without their support the Service would not be able to continue to operate at the level it currently does.