

# WANDSWORTH BEREAVEMENT SERVICE

England & Wales · Charity number 1074904

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [03628933](#)

**Registered** 1999-03-29

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Wandsworth Bereavement Service  
192 Lavender Hill  
London  
SW11 5TQ

**Phone** 02072233178

**Email** [enquiries@wandsworthbereavement.org.uk](mailto:enquiries@wandsworthbereavement.org.uk)

**Website** [www.wandsworthbereavement.org.uk](http://www.wandsworthbereavement.org.uk)

## Activities

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**Objects:** TO RELIEVE PERSONS IN THE LONDON BOROUGH OF WANDSWORTH WHO ARE IN NEED AFTER SUFFERING FROM BEREAVEMENT OR LOSS, OR DUE TO TERMINAL ILLNESS, AND ANYONE FROM NEIGHBOURING BOROUGHES WHO HAS BEEN UNABLE TO ACCESS BEREAVEMENT COUNSELLING ELSEWHERE, BY THE PROVISION OF A COUNSELLING AND SUPPORTIVE SERVICE FOR SUCH PERSONS AND BY THE DISSEMINATION OF SPECIALIST KNOWLEDGE AND SKILLS WITH BEREAVEMENT AND LOSS.

**Activities:** To provide bereavement counselling to residents of the Borough of Wandsworth and to residents of neighbouring Boroughs who have not been able to access bereavement counselling elsewhere.

## Classification

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- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** LONDON BOROUGH OF WANDSWORTH
- Wandsworth

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£210,903	£188,831	-	-
2024-03-31	£128,024	£135,348	-	-
2023-03-31	£140,988	£171,071	-	-
2022-03-31	£117,249	£155,356	-	-
2021-03-31	£121,942	£140,554	-	-

## Trustees

Name	Role	Appointed
Bernard Randall		2023-02-25
Dr Samantha Cobb		2023-05-11
Professor Colin Feltham		2023-06-27
Robert Dominic Alexander		2023-02-25
Stephen Balogh		2023-02-25

**WANDSWORTH BEREAVEMENT SERVICE**

England & Wales - Charity number 1074904

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# Accounts

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# **Wandsworth Bereavement Service**

## **Trustees Annual Report and Unaudited Financial Statements Year ended 31 March 2025**

Charity registration - 1074904

Company number - 03628933



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## Reference and administrative details

### Charity number

1074904

### Company number

03628933

### Registered office

192 Lavender Hill  
London  
SW11 5TQ

### Trustees

Robert Alexander	
Stephen Balogh	Chairman
Dr Samantha Cobb	
Prof. Colin Feltham	
Bernard Randall	

### Service Director / CEO (from 1 April 2025)

Tristan Tutt

### Independent examiners

Enaid Accountancy Ltd  
Units 24 & 25  
Goodsheds Container Village  
Hood Road  
Barry  
CF62 5QU

### Principal bankers

Metro Bank Ltd.  
4-8 St John's Rd  
London  
SW11 1PN

## Chair's report

I am delighted to present this Annual Report and Accounts on behalf of the Board of Trustees.

This year's report demonstrates successful execution of the Charity's multi-year turn-round plan begun on the watch of my predecessor and his Director, and continued since then under the inspired leadership of Tristan Tutt and his dedicated team of administrators, service leaders, clinical experts and, of course, our large and evolving group of counsellors. My thanks, first and foremost, go to all of you who play a part in the day-to-day service with such dedication and professionalism. I wish to note that the Trustees were delighted to promote Tristan to the role of Chief Executive Officer on 1st April 2025, recognising the fully expanded responsibilities he had by then taken on.

Whilst there had been strong improvements during the previous year, this year began with the overall financial picture still in somewhat perilous state, with reserves close to fully depleted and leaving little room for manoeuvre. However, the hard decisions taken during that year on staffing and other costs were starting to show quarter-on-quarter improvements and we began the year confident that we would start to see a modest surplus. Added to this, we were experiencing considerable success in the securing of grants and other sources of funding. This break-even duly happened part-way through the year and, by the close of the year, overall reserves had nearly tripled. Whilst still below the current target for minimum reserve levels, a positive direction of travel had been well and truly set and due financial resilience should be close to being fully restored by the end of this coming year if we stay on track.

These improvements have been achieved without any compromise to service quality and capacity, once more testimony to all those working at the front line and in support. Furthermore, as the Director's Report shows below, there have been enhancements both to the core service and indeed the introduction alongside it of additional services such as the Community Trauma Support Service. As regards CTSS, we are proud of the strong working partnership that we have developed with Wandsworth Council in establishing and operating this path-breaking service, which has attracted active interest from other London boroughs and beyond. Whilst obviously giving full attention to our core bereavement counselling service on the traditional one-on-one multi-session model, we will continue with value-adding supplementary services and innovative ways of helping the people and communities of Wandsworth. I commend a close read of the following sections that describe these in more detail.

It falls to me to add to my list of thanks. To the NHS South West London ICB for continued core funding during the year in the third year of a three-year settlement. To all those grant-making bodies and other funders who have shown their generosity during the year, showing confidence in WBS in doing so. To our long-standing Independent Examiner for their support and professional advice on the preparation of these accounts. Finally, to my fellow Trustees for their active participation in the life and work of the service, particularly in respect of their background clinical advice and oversight.

In closing, despite the financial challenges we have had to continue addressing, WBS is strongly placed to continue playing its vital part in the community of Wandsworth, working with partner organisations to maximise its reach and effectiveness. I look forward to seeing how our plans for the service unfold in the coming year and beyond.

**STEPHEN BALOGH**

**CHAIR OF TRUSTEES**

## Director's report

The financial year 2024/25 has been a year of quiet resilience and meaningful progress for Wandsworth Bereavement Service (WBS). Building on the strong foundations laid in recent years, we have continued to deepen our impact within the community, while adapting to the evolving landscape of mental health and bereavement support. This has included refining the quality and responsiveness of our services, expanding our reach through collaborative partnerships, and embracing innovative approaches to how we work.

The strength of our work is perhaps best reflected in the experiences and outcomes of those who use our service. This year, a remarkable majority of clients reported improvements in their wellbeing: 77% felt better able to manage or return to work following their sessions, 75% visited their GP less frequently, and 97% said they would recommend WBS to others. These figures affirm both the therapeutic value of our approach and our contribution to easing pressure on the wider healthcare system. This year also marked the first full cycle of assessing clients using the Warwick-Edinburgh Mental Well-Being Scale (WEMWBS) at both the beginning and end of their counselling journey. The results have provided us with vital insights. Clients began with an average score of 37.18 and ended with an average of 42.66, demonstrating a significant +5.49 point improvement. According to the University of Warwick, an increase of three or more points is considered a meaningful change in wellbeing, making this data especially encouraging and affirming of the work we do.

Operationally, WBS has made significant strides in improving accessibility and efficiency. Average waiting times have been reduced to 3 to 6 months, a considerable improvement from the twelve-month delays experienced in previous years. These gains have been made possible by integrating new assessment tools, streamlining service pathways, and thanks to the continued commitment of our dedicated clinical team and admin staff. Demand for our core bereavement services has remained steady, with 481 adult and 50 children's referrals received over the year. These referrals came through a broad range of sources, including GPs, self-referrals, healthcare professionals, local services, and partner charities, underscoring the strong reputation WBS holds across the borough and beyond.

WBS has also continued to offer group support sessions as an important interim resource for clients awaiting individual therapy. Funded by the National Lottery and the Miles Trust, these sessions provided connection, validation, and a sense of belonging for those at a vulnerable point in their lives. Over the year, ten group sessions were delivered, with 148 attendances from 106 individual clients, each one benefiting from the experienced facilitation, shared space and mutual support these groups offer.

A key development this year has been the launch and progression of the Community Trauma Support Service (CTSS), separately commissioned by Wandsworth Council's Serious Violence Team as a stand-alone service, making full use of our clinical expertise. Initially piloted in late 2023, this important new strand of our work provides dedicated support to individuals and families affected by murder or manslaughter. The CTSS combines trauma therapy, bereavement counselling, and community-based initiatives, and adds a new dimension to our practice. In March 2025, we were proud to secure a second-year contract to continue delivering this service into the next financial year, a reflection of both its effectiveness and the growing need for trauma-informed support in the borough.

Our work with children and young people has also seen continued growth. We delivered a significant number of art and play therapy sessions, supported children through complex grief, and worked closely with schools and statutory bodies to ensure the needs of our young clients were met with sensitivity and care. Once again, we delivered bereavement training to school staff, including at Harris Academy, further extending our reach and impact. Helping educators feel confident in supporting bereaved pupils and promoting emotional safety in school settings is fast becoming a vital part of our approach. In addition, we launched a Children's Art Club, funded by the Wandsworth Community Trust, delivering six creative sessions for children on the waiting list, with more planned in the year ahead.

August 2024 saw the refurbishment of our children's service spaces at our 192 Lavender Hill office for the first time in many years. With support from the Miles Trust, we updated furniture, toys, books, and materials to create warm and well-equipped rooms that promote effective therapeutic work. Shortly afterward, in September, we unveiled our "Wall of Remembrance" in the entrance area of our building, a beautiful and moving piece created with the skill and care of one of our Children's Art Therapists. This interactive artwork invites clients to place a picture of a loved one on the tree, creating a communal space for reflection and remembrance. It is already proving to be a deeply meaningful part of our environment.

We were also grateful to the team from GoodGym, who gave their time and energy at the end of the financial

year to help redecorate our consulting rooms outside of service hours. Their contribution helped us refresh our environment in a way that respected the needs of clients and supported the dignity of our spaces.

Our longstanding partnerships with training institutions continued to be an essential part of how we deliver our services. Students from respected organisations such as the University of Roehampton, Metanoia Institute, Regents University London, and The Minster Centre once again chose WBS for their two-year clinical placements. This year, we hosted 39 placement students who contributed energy, skill, and care to both our adult and children's services. These relationships remain mutually beneficial, enriching the experience of trainees while expanding our capacity to meet growing demand.

Financially, WBS remains on a path of cautious recovery and sustainable growth albeit that regrettably we did have to reduce our staff capacity through redundancy in the early part of the year. Continued funding from the NHS ICB, albeit significantly eroded in real terms since the last increase a number of years ago, has supported the delivery of our core services, whilst additional grants (in alphabetical order) from Albert Hunt Trust, Enable Crematorium Management, Miles Trust, North-East Surrey Crematorium, Schreier Foundation, Wandsworth Community Trust Fund, Wandsworth Grant Fund, and the Wimbledon Foundation have enabled us to continue improving and expanding our work. Financial diligence remains a guiding principle as we navigate this period of renewal and plan for the future.

As we look ahead, our commitment to making bereavement support more accessible, especially to underserved and marginalised communities, remains at the heart of our mission. We aim to build on the successes of this year by further reducing waiting times, growing our children's service, deepening our trauma-informed practice, and embedding our support models more fully into the borough's wellbeing infrastructure. The dedication of our staff, the energy of our volunteers and students, and the unwavering and generous support of our funders and commissioners give us every reason to approach the year ahead with hope and confidence.

In summary, 2024/25 has been a year of meaningful consolidation and quiet strength. WBS continues to evolve in response to the needs of the community it serves whilst remaining true to its original vision. Our mission, to ensure that no one in Wandsworth goes through bereavement alone, remains as vital and urgent as ever.



**TRISTAN TUTT**

**SERVICE DIRECTOR**

## 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 Wandsworth Bereavement Service for the year ended 31 March 2025.

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.

### Aims and objectives

The objects of Wandsworth Bereavement Service (WBS) are to relieve persons in the London Borough of Wandsworth who are in need after suffering from bereavement or loss, or due to terminal illness, by the provision of a counselling and supportive service for such persons and to the dissemination of specialist knowledge and skills associated with bereavement loss.

The trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and activities, and when planning the activities outlined in this report.

### What we did last year

#### Our work in numbers

Our numbers FY 24/25	Adults	Children
All referrals	481	50
Total number of full assessments	247	41
Number of ongoing sessions total	2,523	171
Total Sessions provided	2,770	212

#### Client survey feedback

Bereavement counselling does not just help our clients to reconcile themselves with the loss of a loved one, it also helps them to rebuild their lives around their loss. After bereavement counselling, we surveyed our clients - this is what they said:

#### The impact of bereavement counselling

In the following figures from the consolidated survey results, the percentages represent the proportion of clients who 'agreed' or 'strongly agreed' with these statements (change from previous year in brackets):

OUR CLIENT'S SAID THEY.....	FY 24/25	FY 23/24	CHANGE
felt happier and more at ease with themselves	89%	84%	5%
they felt more in control of their life again	83%	62%	21%
were starting to enjoy their relationships with family and friends again	86%	67%	19%
felt more confident in themselves again	88%	63%	25%

OUR CLIENT'S SAID THEY.....	FY 24/25	FY 23/24	CHANGE
were starting to enjoy life again	80%	63%	17%
were better able to manage at work/have returned to work	77%	78%	-1%
have visited their doctor less frequently	75%	82%	-7%

### The quality of WBS bereavement counselling

WHAT CLIENTS SAID ABOUT THE QUALITY OF SERVICE	FY 24/25	FY 23/24	CHANGE
their counsellor respected and enabled them to express their thoughts and feelings	100%	100%	0%
they would suggest WBS to someone else who had a bereavement	97%	95%	2%
initial contact with WBS was helpful and efficient and the information given was helpful	92%	90%	2%
they felt understood by their counsellor and that their counsellor helped them to understand their feelings better	92%	96%	-4%
that their counselling had helped them	95%	95%	0%

Our bereavement counselling service continues to provide vital support to the community, with this year's outcomes demonstrating even stronger positive impact. In 2024/25, 83% of our clients reported that they "felt more in control of their life again," a significant 21% increase from the previous year (FY23/24). Additionally, 88% of clients shared that they "felt more confident in themselves again," marking an impressive 25% improvement. Client satisfaction also remained exceptionally high, with 97% saying they would recommend Wandsworth Bereavement Service to someone else who had been bereaved, an uplift from 95% in FY23/24.

These results highlight the crucial role Wandsworth Bereavement Service plays in helping individuals rebuild emotional resilience and regain stability in their daily lives. By supporting clients in managing their wellbeing more effectively, our service continues to reduce reliance on GP appointments and wider primary care services. This not only eases pressure on already stretched NHS resources but also reinforces the long-term value of accessible, community-based bereavement support.

### The Warwick-Edinburgh Mental Well-Being Scale

12 FACE TO FACE SESSIONS	AVERAGE WEMWBS	POINTS CHANGE
Client's starting score	37.18	
Client's finishing score	42.66	+5.49

SUPPORT GROUP MEETINGS (SGM)	AVERAGE WEMWBS	POINTS CHANGE
Client's starting score	35.00	
Client's finishing score	41.09	+6.09

According to the University of Warwick, a change of 3 or more points on the WEMWBS (Warwick-Edinburgh Mental Well-Being Scale) is generally considered a significant and meaningful change in an individual's mental wellbeing. This applies to both individual and population-level changes. This is based on studies evaluating the scale's responsiveness to change both at the population and individual levels.

### What our clients have said about us...

The service was great!

My counsellor was amazing.

Thank you for your support! Thank for being there!

The most fantastic service.

My therapist was nothing short of a godsend for me.

Thank you for this wonderful humane service.

I think this service is invaluable.

The service does not need to improve on anything.

I don't feel this service could be improved as its excellent, very very good!

My therapist saved me and helped me understand me grief and feelings.

### Looking ahead

As we move into the 2025/26 financial year, WBS remains deeply committed to its core service of providing safe, therapeutic, and impactful counselling sessions to the residents of Wandsworth. Building on the solid foundation laid in recent years, we are determined to enhance the reach and responsiveness of our service, continually striving to improve access and reduce waiting times, currently at 3 to 6 months, so that we can offer timely support to all who seek it.

Our service is delivered with exceptional value, at an average cost of just £34.20 per individual counselling session, which represents less than half the market rate. This not only speaks to our operational efficiency but underscores our commitment to making high quality care accessible to all. We continue to attract talented and high-achieving counselling trainees, maintaining the high standards of therapeutic excellence that is central to our work.

Alongside this, we are increasingly focused on data-driven insights, particularly through the monitoring of WEMWBS (Warwick Edinburgh Mental Well-Being Scale) scores. Last year, we achieved an average increase of +5.49 points in client well-being, and we aim to sustain and build on this positive trend in the year ahead.

Our group support sessions, enabled by non-NHS grant funding, continue to prove invaluable, both as a therapeutic offering in their own right and as a means of 'holding' clients while they await one-to-one counselling. These peer-to-peer spaces provide comfort, stability, and shared understanding. Securing additional funding in 2025/26 will be essential to protect and grow this aspect of our work.

In the early part of the year, with our turn-round plan largely successful and complete, we anticipate the approval of a comprehensive three-year strategy that will cover key areas such as long-term fundraising, charity development, financial sustainability, the continued evolution of our children's services, and our broader communications, public affairs, and outreach strategy. Together, these pillars will provide the structure and vision needed to ensure WBS's continued relevance and resilience in a changing mental health landscape. We also welcome the renewal of our partnership with Wandsworth Council for the Community Trauma Support Service (CTSS) and remain open to other partnerships in which our experience and expertise can provide broader benefit to those in need.

Whilst we plan for the future, our focus remains rooted in the present, in the lives of the children, adults, and families we support every day. Evolving to meet the needs of our community means embracing new partnerships with fellow providers and professionals, ensuring that our clients receive the very best care

possible. We remain steadfast in our founding belief: that no one should face bereavement alone.

## Financial review

During the current financial year, the Charity achieved a surplus of £22,072 (2024: deficit of £15,203), increasing total reserves at year end to £34,391 (2024: £12,319), of which £21,040 (2024: £4,698) were unrestricted in nature.

At the start of the year, whilst the trend was in the right direction, the Charity had not quite broken even in any quarter and reserves were close to being depleted. However, by the end of Q2 the quarter-on-quarter improvements did show a return to surplus. Taking the year as a whole, especially when considering that the opening Unrestricted Funds balance was below £5k, the equivalent at the end of the year of a four-fold improvement demonstrated the continued restoration of the Charity's financial health.

Anticipating that this trend continues into the subsequent year, the minimum target for reserves of £40k is likely to be met, giving the Charity a degree of financial resilience it has not experienced for many years. That minimum target figure will itself require updating to take into account of inflation. Diligence over the health of the finances will remain a top priority alongside excellence in service delivery.

### Reserves policy

It is the policy of the trustees to maintain unrestricted reserves, which are the free reserves of the charity, at a level which provides sufficient funds to cover management, administration and support costs should the charity be required to settle its liabilities.

Trustees have determined that the figure for unrestricted reserves equates to £40,000 and acknowledge that the current unrestricted reserves of £21,040 fall short of a comfortable cushion given the ongoing economic environment.

## Structure, governance and management

### Governing Document

Wandsworth Bereavement Service is registered under the Companies Act 2006 as a company limited by guarantee and not having a share capital.

Wandsworth Bereavement Service is a registered Charity constituted as a limited company under its Memorandum and Articles of Association. The charity registration number is 1074904 (England and Wales) and the company registration number is 03628933 (England and Wales).

### Recruitment and Appointment of Trustees

The Trustees are also the directors of Wandsworth Bereavement Service for the purpose of company law. WBS's Articles of Association require a minimum of three trustees and there is no maximum number. Directors meet on a regular basis. The board of trustees from time to time appoints an operational head (designated "Service Director" from 26th June 2023), who manages all day-to-day operations of the charity and provides support and advice to trustees in respect of strategy and other matters.

The board of trustees, including appointments and resignations during and since the year end, have been included in the Reference and administration section.

Board Members serve a term of two years and are eligible for re-election for a further two years prior to retirement. Retired Board Members are, if willing, eligible for election for a subsequent term.

Trustees are committed to working in accordance with governance best practice, as issued by the Charity Commission. The operational head provides trustees with written reports during the year to ensure they are kept up to date with the activities of the charity. Trustees also review the portfolio of policies and

procedures, prior to approving them for wider circulation and application.

The new board of trustees determined that the policies and procedures implemented during calendar year 2022 remained fit for purpose, and began a review cycle in early 2024.

## Risk management

Any major risks were identified by the board of trustees and Service Director, in particular those relating to the operation and finances of the charity. During the period of major changes to the composition of the board of trustees, it largely fell to the individual attentions of the incumbents of Chairman and operational head roles to manage and mitigate those risks.

## 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 13 of this document meets 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 16 December 2025 and signed on its behalf by:

*Stephen Balogh*

**STEPHEN BALOGH**

**CHAIRMAN**

## Independent examiner's report

I report to the Trustees on my examination of the accounts of Wandsworth Bereavement Service (charity number 1074904, company number 03628933) for the year ended 31 March 2025 which are set out on pages 16 to 27.

### 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.

A handwritten signature in black ink, appearing to read 'AP Nash', with a long horizontal flourish extending to the right.

**ANDREW PHILIP NASH FCA**

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

**DATED: 18 DECEMBER 2025**

Enaid Accountancy 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 2025

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		Year ended 31 Mar 2025	Year ended 31 Mar 2025	Year ended 31 Mar 2025	Year ended 31 Mar 2024
	Notes	£	£	£	£
<b>Income from:</b>					
Donations & legacies	3	33,074	19,582	<b>52,656</b>	25,481
Charitable activities	4	147,597	9,880	<b>157,477</b>	109,833
Other income		770	-	<b>770</b>	-
<b>Total income</b>		<b>181,441</b>	<b>29,462</b>	<b>210,903</b>	135,314
<b>Expenditure on:</b>					
Fundraising costs		875	-	<b>875</b>	137
Charitable activities	5	165,404	22,552	<b>187,956</b>	150,380
<b>Total expenditure</b>		<b>166,279</b>	<b>22,552</b>	<b>188,831</b>	150,517
<b>Net income/(expenditure)</b>		<b>15,162</b>	<b>6,910</b>	<b>22,072</b>	(15,203)
Transfers between funds		1,180	(1,180)	-	-
<b>Net movement in funds</b>		<b>16,342</b>	<b>5,730</b>	<b>22,072</b>	(15,203)
<b>Reconciliation of funds:</b>					
Total funds brought forward	10 & 11	4,698	7,621	<b>12,319</b>	27,522
Total funds carried forward	10 & 11	<b>21,040</b>	<b>13,351</b>	<b>34,391</b>	12,319

The notes on pages 18 to 27 form part of the financial statements.

**Balance sheet**

As at 31 March 2025

	Notes	£	Total 31 Mar 2025 £	Total 31 Mar 2024 £
<b>Fixed assets</b>				
Tangible assets	7		<b>330</b>	613
<b>Current assets:</b>				
Debtors & prepayments	8	3,800		15,939
Cash at bank and in hand		54,101		16,328
		<b>57,901</b>		<b>32,267</b>
<b>Creditors:</b>				
Amounts falling due within one year	9	(23,840)		(20,561)
<b>Net current assets/(liabilities)</b>			<b>34,061</b>	11,706
<b>Net assets/(liabilities)</b>			<b>34,391</b>	<b>12,319</b>
<b>The funds of the charity:</b>				
Restricted funds	10 & 11		<b>13,351</b>	7,621
Unrestricted funds	10 & 11		<b>21,040</b>	4,698
<b>Total charity funds</b>			<b>34,391</b>	<b>12,319</b>

The notes on pages 18 to 27 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 2025, and the members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2025 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 16 December 2025 and signed on their behalf by:

*Stephen Balogh*

**STEPHEN BALOGH****CHAIRMAN**

## 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 2025, 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 2025 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.

Using the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

#### 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. Strategic work began in 2023 to improve the Charity's finances, with a partial restructuring of operations yielding cost savings. A finance action plan has been adopted by the Charity with a view to achieving a small surplus in 2025. There are no material uncertainties that impact this assessment, and the ongoing economic turbulence has had no material impact on this assessment.

#### Legal status

Wandsworth 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 192 Lavender Hill, London, SW11 5TQ.

#### 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.

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 10 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.

### 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:

Computer equipment	3 years
Office equipment	4 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.

### Short term investments

Short term investments includes funds that are held on short term deposit for investment purposes with Scottish Widows and earn interest only.

## 2. Comparative statement of financial activities

		Unrestricted Funds	Restricted Funds	Total Funds
		Year ended 31 Mar 2024	Year ended 31 Mar 2024	Year ended 31 Mar 2024
	Notes	£	£	£
Income from:				
Donations & legacies	3	18,191	7,290	25,481
Charitable activities	4	109,833	-	109,833
<b>Total income</b>		<b>128,024</b>	<b>7,290</b>	<b>135,314</b>
Expenditure on:				
Fundraising costs		137	-	137
Charitable activities	5	135,211	15,169	150,380
<b>Total expenditure</b>		<b>135,348</b>	<b>15,169</b>	<b>150,517</b>
<b>Net income/(expenditure)</b>		<b>(7,324)</b>	<b>(7,879)</b>	<b>(15,203)</b>
Reconciliation of funds:				
Total funds brought forward	9 & 10	12,022	15,500	27,522
Total funds carried forward	9 & 10	4,698	7,621	12,319

**3. Income from donations and legacies**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>Year ended 31 Mar 2025</b>	<b>Year ended 31 Mar 2025</b>	<b>Year ended 31 Mar 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations	33,074	-	<b>33,074</b>
Grants	-	19,582	<b>19,582</b>
	<b>33,074</b>	<b>19,582</b>	<b>52,656</b>

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended 31 Mar 2024	Year ended 31 Mar 2024	Year ended 31 Mar 2024
	£	£	£
Donations	3,191	-	3,191
Grants	15,000	7,290	22,290
	18,191	7,290	25,481

**4. Income from charitable activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>Year ended 31 Mar 2025</b>	<b>Year ended 31 Mar 2025</b>	<b>Year ended 31 Mar 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Wandsworth CCG	102,128	-	<b>102,128</b>
Supervision, training & other fees	45,469	9,880	<b>55,349</b>
	<b>147,597</b>	<b>9,880</b>	<b>157,477</b>

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended 31 Mar 2024	Year ended 31 Mar 2024	Year ended 31 Mar 2024
	£	£	£
Wandsworth CCG	102,128	-	102,128
Supervision, training & other fees	7,705	-	7,705
	109,833	-	109,833

## 5. Total expenditure

	Unrestricted Funds Year ended 31 Mar 2025 £	Restricted Funds Year ended 31 Mar 2025 £	Total Funds Year ended 31 Mar 2025 £
<b>Fundraising costs</b>	875	-	<b>875</b>
<b>Charitable Activities</b>			
Staff costs	74,029	11,703	<b>85,732</b>
Supervision and training	35,962	6,843	<b>42,805</b>
Other staff costs	14,466	144	<b>14,610</b>
Premises	28,941	930	<b>29,871</b>
Administration	8,668	2,932	<b>11,600</b>
Governance	3,338	-	<b>3,338</b>
<b>Total Charitable Activities</b>	<b>165,404</b>	<b>22,552</b>	<b>187,956</b>
	<b>166,279</b>	<b>22,552</b>	<b>188,831</b>
	Unrestricted Funds Year ended 31 Mar 2024 £	Restricted Funds Year ended 31 Mar 2024 £	Total Funds Year ended 31 Mar 2024 £
Fundraising costs	137	-	137
Charitable Activities			
Staff costs	77,493	-	77,493
Supervision and training	4,180	15,000	19,180
Other staff costs	11,807	85	11,892
Premises	25,593	-	25,593
Administration	11,758	84	11,842
Governance	4,380	-	4,380
<b>Total Charitable Activities</b>	<b>135,211</b>	<b>15,169</b>	<b>150,380</b>
	<b>135,348</b>	<b>15,169</b>	<b>150,517</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.

An analysis of staff costs can be found in note 6.

**5. Total expenditure (continued from the previous page)**

Governance costs consists of the following:

	<b>Total</b>	Total
	<b>Year ended</b>	Year ended
	<b>31 Mar 2025</b>	31 Mar 2024
	£	£
Independent examination	<b>1,206</b>	2,340
Insurance	<b>1,867</b>	1,871
Bank charges	<b>265</b>	169
	<b>3,338</b>	4,380

**6. Staff costs**

	<b>Total</b>	Total
	<b>Year ended</b>	Year ended
	<b>31 Mar 2025</b>	31 Mar 2024
	£	£
Gross salaries	<b>81,893</b>	75,620
Employer's NIC	<b>2,152</b>	714
Employer's pension	<b>1,687</b>	1,159
	<b>85,732</b>	77,493

The average headcount during the period was 3 persons (2024: 4 persons).

No employee received employee benefits of more than £60,000 (2024: Nil).

The total employee benefits paid to key management personnel during the year was £46,455 (2024: £36,328).

**7. Tangible fixed assets**

	<b>Project</b>	<b>Total</b>
	<b>equipment</b>	<b>Total</b>
	£	£
<b>Cost</b>		
As at 1 April 2024	<b>849</b>	<b>849</b>
As at 31 March 2025	<b>849</b>	<b>849</b>
<b>Accumulated depreciation</b>		
As at 1 April 2024	<b>236</b>	<b>236</b>
Charge for year	<b>283</b>	<b>283</b>
As at 31 March 2025	<b>519</b>	<b>519</b>
<b>Net book value</b>		
As at 1 April 2024	<b>613</b>	<b>613</b>
As at 31 March 2025	<b>330</b>	<b>330</b>

**8. Debtors and prepayments**

	<b>Total</b>	Total
	<b>31 Mar 2025</b>	31 Mar 2024
	£	£
Accounts receivable	-	13,010
Prepayments	<b>3,800</b>	945
Accrued income	-	69
HMRC control account	-	1,915
	<b>3,800</b>	15,939

**9. Creditors: amounts falling due within one year**

	<b>Total</b>	Total
	<b>31 Mar 2025</b>	31 Mar 2024
	£	£
Accounts Payable	<b>3,150</b>	8,233
Accruals	<b>1,206</b>	1,188
Deferred income	<b>13,886</b>	10,710
HMRC control account	<b>5,481</b>	-
Pension control account	<b>117</b>	430
	<b>23,840</b>	20,561

10. Analysis of charity funds

	Balance brought forward Year ended 31 Mar 2025 £	Income for the period Year ended 31 Mar 2025 £	Expenditure in the period Year ended 31 Mar 2025 £	Transfers between funds Year ended 31 Mar 2025 £	Balance carried forward Year ended 31 Mar 2025 £
<b>Restricted funds</b>					
Albert Hunt	-	5,000	(5,000)	-	-
CTSS - long term client support	-	4,880	(320)	-	4,560
London Community Foundation	-	8,328	(8,140)	(188)	-
Miles Trust - premises costs	500	-	-	-	500
Miles Trust - support group meetings	2,000	1,000	-	-	3,000
Miles Trust - children	-	930	(930)	-	-
National lottery	5,121	-	(2,390)	-	2,731
Wandsworth Council - art therapy	-	4,324	(3,332)	(992)	-
Wandsworth Council - additional assessments	-	5,000	(2,440)	-	2,560
<b>Restricted funds</b>	<b>7,621</b>	<b>29,462</b>	<b>(22,552)</b>	<b>(1,180)</b>	<b>13,351</b>
<b>Unrestricted funds</b>	<b>4,698</b>	<b>181,441</b>	<b>(166,279)</b>	<b>1,180</b>	<b>21,040</b>
<b>Total funds</b>	<b>12,319</b>	<b>210,903</b>	<b>(188,831)</b>	<b>-</b>	<b>34,391</b>

**Albert Hunt**

The Charity received funds towards salary costs.

**CTSS - long term client support**

The charity received funds for long term support.

**London Community Foundation**

The Charity received fund for the children's service Tree of Life project.

**Miles Trust - premises costs**

The Charity received funds towards redecorating costs.

**Miles Trust - support group meetings**

The Charity received funds towards the running costs of support group meetings.

**Miles Trust - children**

The Charity received funds to refurbish rooms used in children's services.

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

**National Lottery**

The Charity received funds towards the running costs of support group meetings.

**Wandsworth Council - art therapy**

The Charity received funds for children's services art therapy group.

**Wandsworth Council - additional assessments**

The Charity received funds to increase the assessments capacity.

	Balance brought forward Year ended 31 Mar 2024 £	Income for the period Year ended 31 Mar 2024 £	Expenditure in the period Year ended 31 Mar 2024 £	Transfers between funds Year ended 31 Mar 2024 £	Balance carried forward Year ended 31 Mar 2024 £
<b>Restricted funds</b>					
Clinical supervision	15,000	-	(15,000)	-	-
Miles Trust - premises costs	500	-	-	-	500
Miles Trust - support group meetings	-	2,000	-	-	2,000
National lottery	-	5,290	(169)	-	5,121
<b>Restricted funds</b>	<b>15,500</b>	<b>7,290</b>	<b>(15,169)</b>	<b>-</b>	<b>7,621</b>
<b>Unrestricted funds</b>	<b>12,022</b>	<b>128,024</b>	<b>(135,348)</b>	<b>-</b>	<b>4,698</b>
<b>Total funds</b>	<b>27,522</b>	<b>135,314</b>	<b>(150,517)</b>	<b>-</b>	<b>12,319</b>

**Clinical supervision**

The Charity received funds to provide clinical supervision to volunteer counsellors.

**11. Analysis of net assets**

	<b>Unrestricted Funds Year ended 31 Mar 2025 £</b>	<b>Restricted Funds Year ended 31 Mar 2025 £</b>	<b>Total Funds Year ended 31 Mar 2025 £</b>
Fixed assets	330	-	<b>330</b>
Current assets	44,550	13,351	<b>57,901</b>
Current liabilities	(23,840)	-	<b>(23,840)</b>
	<b>21,040</b>	<b>13,351</b>	<b>34,391</b>

	Unrestricted Funds Year ended 31 Mar 2024 £	Restricted Funds Year ended 31 Mar 2024 £	Total Funds Year ended 31 Mar 2024 £
Fixed assets	613	-	613
Current assets	24,646	7,621	32,267
Current liabilities	(20,561)	-	(20,561)
	4,698	7,621	12,319

**12. Trustee remuneration**

During the year, no Trustee received any remuneration (2024: £Nil). No members of the Board of Trustees received reimbursement of expenses (2024: £Nil).

**13. Related party transactions**

During the year there were no related party transactions (2024: £Nil).

**WANDSWORTH BEREAVEMENT SERVICE**

England & Wales - Charity number 1074904

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# Accounts

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# **Wandsworth Bereavement Service**

## **Trustees Annual Report and Unaudited Financial Statements Year ended 31 March 2024**

Charity registration - 1074904

Company number - 03628933



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## Reference and administrative details

### Charity number

1074904

### Company number

03628933

### Registered office

192 Lavender Hill  
London  
SW11 5TQ

### Trustees

Robert Alexander	
Stephen Balogh	Chairman (appointed Chairman on 23 April 2023)
James Caspian	(resigned on 19 April 2023)
Dr Samantha Cobb	(appointed on 11 May 2023)
Prof. Colin Feltham	(appointed on 27 June 2023)
Tristan Feunteun	Chairman (resigned as Chairman and trustee on 20 April 2023)
Bernard Randall	

### Manager / Service Director

Neil McQue from 23 March 2023 to 3 April 2023

Tristan Tutt from 26 June 2023

### Independent examiners

Enaid Accountancy Ltd  
Units 24 & 25  
Goodsheds Container Village  
Hood Road  
Barry  
CF62 5QU

### Principal bankers

Metro Bank Ltd.  
4-8 St John's Rd  
London  
SW11 1PN

## Chair's report

This is the second Annual Report and Accounts I am presenting as Chair of the Board of Trustees. In it, you will see a significant turnaround in both performance and outlook compared to the previous year. This has been hard won given the perilous situation at the beginning of the year, and it is a testament to my fellow Trustees, our Director Tristan Tutt and to the entire staff and professional associates of WBS that we saw the year out at all, let alone with freshly laid foundations for recovery. However, we are far from fully secure and efforts towards sustainable performance must continue.

As outlined in last year's report, it is a matter of public record that both of WBS's Trustees of more than a few weeks' standing suddenly decided to step back in quick succession at the start of the financial year. This resulted in a period of crisis in governance and management, whose outcome for the continued operation of WBS was by no means certain at the time. These circumstances were further exacerbated by there being no operational leadership in place, requiring hands-on management by the remaining Trustee team to keep the Service running at all. A transition plan was hurriedly devised that involved a significant degree of retrospective discovery as well as stabilisation. By the summer, the intensive life support period gradually eased after Tristan Tutt joined as Service Director (now Director) and we finally knew where we stood as an organisation. Fortunately, with professional clinical expertise available amongst both staff and Trustees, day-to-day operations continued safely throughout owing to the dedication and flexibility of everyone working at the coalface.

With some degree of normality restored by this time last year (I am writing this in late summer 2024), my fellow Trustees and I could finally return to our proper role of governance and oversight, overlaid with the residual task together with the Director of systematically working through and resolving a number of open risks and issues we had inherited from the past. By the time the 2023 Annual Report and Accounts was signed off in December 2023, the majority of serious matters hanging over WBS had been settled, I am pleased to say that all of the remaining legacy issues have now finally been closed, and we can finally draw a line under that difficult period.

The passing of the immediate turn-round period by mid-way through the financial year meant that the positive bequest from Tristan Tutt's predecessor Stuart Nevill of the original mid-2022 three-year strategy could once more be built on. As is described in more detail in the Director's Report below, a major part this year has comprised a substantial modernisation of operational and management processes complemented by a revised assessment framework. This is already bearing much fruit.

In parallel, financial management has also been transformed, with a detailed ledger fully installed and continuous close control of all costs exercised. Throughout this period we have benefited greatly from continuity of funding from the NHS South West London ICB, but it is a fact that the unchanged amount granted in cash terms without uplift for a number of years means that inflation has substantially reduced its contribution to our finances (it has gone down by some 22% in real terms over the past five years, for instance, which would need an increase of £25,000 a year just to catch up), and renegotiation at the time of next renewal for subsequent years cannot be avoided. Whilst we have made every attempt to cut our cost cloth to fit, this cannot be continued indefinitely.

In that vein, we have continued to diversify our sources of income. We have always held to the principle that Wandsworth residents and patients of Wandsworth-based GPs should be able to access our bereavement service without payment, and we also believe our dedicated counsellors should be charged an affordable sum for the professional supervision they receive as a quid pro quo for being on the WBS roster. Instead, we have committed considerable time and attention to approaching various grant-awarding bodies, albeit that many such organisations are mostly interested in the provision of new services, facilities upgrading or other projects rather than contributing to core costs. A list of organisations that have awarded grants this past year can be found below, and we are profoundly grateful to them for their generosity during the year. Some of the positive benefits of such awards are detailed in the Director's Report.

In a final comment about the financial side of things, I would like to express our gratitude to Andy Nash and Co. (now Enaid Accountancy Ltd.) who, in agreeing to be retained as our Independent Examiner, plugged crucial gaps in our living institutional memory as they went above and beyond in helping us clarify our financial outlook. In particular, we would like to thank Amie Denning as well as Andy Nash himself for the time they committed to generating a robust financial statement both in 2023 and for this new Annual Report and Accounts. Their work with us has significantly contributed both to the resolution of the several legacy issues of a financial nature we had inherited as well as ensuring we had a strong foundation for our improved financial performance this year.

Before moving to a close, I would like to mention one of the many ways in which WBS is contributing to our local community, part of our intensive building of partnerships and innovative projects across the borough. Working in partnership with Wandsworth Council since late 2023, WBS is providing a ring-fenced service, initially on a one-year pilot basis, to support those caught up in serious incidents that tragically occur from time to time in our borough. Ranging from one-to-one bereavement and trauma counselling to group sessions as appropriate, this highly innovative service is yet another way in which we at WBS are placing our expertise and dedication at the service of those in need around us.

It now only leaves me to thank, on the one hand, my fellow Trustees Dominic Alexander, Dr. Samantha Cobb, Prof. Colin Feltham and Bernard Randall, and Director Tristan Tutt together with our office manager Michelle Davis and all the WBS staff and professional associates plus on the other hand, the organisations listed below that contributed in different ways to our income during the year.

- South West London ICB
- Wandsworth Crematorium Management
- Miles Trust
- The National Lottery Community Fund
- Putney WI

Finally, we note with gratitude those members of the Service who embarked on our first public fundraising venture for some time in the form of entry into a sponsored fun run. We look forward to many more such initiatives in the years ahead.

As the only organisation operating in the Borough of Wandsworth providing bereavement counselling at scale, and doing so free of charge at the point of need and at extremely low cost per session, we recognise the crucial part we play in the alleviation of suffering in our community, which is at the heart of our Charitable Objective.

As we continue to build our profile across our community in this new era for the Service, we always welcome contact and conversations with anyone interested in what we do. Please don't hesitate to drop us a line and come and talk to us. Our door is open.



[Stephen Balogh \(Oct 10, 2024 14:28 GMT+1\)](#)

**STEPHEN BALOGH**

**CHAIR OF TRUSTEES**

## Director's report

The FY23/24 has been a year of growth, development, and further progress in turning round the prospects for Wandsworth Bereavement Service (WBS). A crucial element of this stems from our robust partnerships with renowned educational institutions, including the University of Roehampton, Metanoia Institute, Regents London University, The Minister Centre, City and Islington College, Reaching Solutions Psychotherapy and Counselling Training (RSPCT), Richmond and Hillcroft Adult Community College, Morley College and Lambeth College. These collaborations have been vital, as students from these institutions continue to choose WBS for their two-year placements, providing essential support and dedication to both our adult and children services. We remain grateful for their contributions and commitment to delivering high-quality care to our clients.

WBS continues to solidify its position in the community as a vital support service for individuals who have experienced bereavement. Our impact is underscored by key outcomes, including 78% of clients reporting improved ability to manage at work or a return to work, and 82% indicating they have visited their doctor less frequently after receiving bereavement counselling. These results highlight the significant role WBS plays in improving mental and physical health, ensuring that timely and effective bereavement support is available for those in need. This essential service is further bolstered by the ongoing NHS ICB funding, which enables WBS to provide critical support on behalf of the NHS.

Client feedback during FY23/24 has been overwhelmingly positive, with 95% of surveyed clients stating they would recommend WBS to others facing bereavement. This endorsement speaks volumes about the quality of care and support we deliver, and our ongoing efforts to enhance the client journey and experience.

Throughout this financial year, WBS has focused not only on meeting the high demand for our services but also on improving our operational capacity and systems. The introduction of innovative tools, such as the Warwick Edinburgh Mental Well-Being Scale (WEMWBS), has allowed us to streamline client assessments and reduce waiting times for counselling sessions. We have made significant progress in reducing our wait times from over 12 months to an average of 3 to 6 months, ensuring that clients receive the help they need in a timelier manner.

Additionally, thanks to funding from the National Lottery, we have successfully introduced "Support Groups" for clients on our waiting list. These groups have offered a supportive environment where clients can share their experiences, feel heard, and gain comfort from both our senior supervisors and their peers while awaiting their individual counselling sessions.

The children's service has also flourished this year, with continued success in delivering art and play therapy. Our close collaboration with schools, local authorities, and other statutory bodies has strengthened our ability to respond to the needs of children in the borough, ensuring they receive the care they require. In addition, we have provided training to staff at Harris Academy, equipping them with the necessary skills to support students dealing with end-of-life care and bereavement, furthering our reach and impact within the educational community.

At the end of 2023, we were approached by the Wandsworth Council, Serious Violence Team, who asked us to design and pilot a service in partnership with them that would be able to support anyone in the borough who had been affected by murder or manslaughter. Working quickly, drawing on our own expertise and consulting others, we were able to present to the Council by the end of December 2023 an initial project outline. Now named Community Trauma Support Service, it comprises three main strands of trauma counselling, bereavement counselling and community engagement. This vital service for the community is an excellent addition alongside our core service and demonstrates our ability to rise to challenge within our field.

Referrals to WBS for our core bereavement counselling service have remained consistent throughout FY23/24, reflecting the ongoing demand for our services. We received over 500 referrals, with the majority coming from GPs (54%), followed by self-referrals (24%), other healthcare providers (13%), other charities (7%), and schools (2%). These statistics demonstrate the broad range of referral pathways that clients use to access our services, underscoring the important role we play across various sectors.

## Conclusion

In conclusion, FY23/24 has been a pivotal year for Wandsworth Bereavement Service. Our partnerships with prestigious educational institutions, the council and medical professionals have enriched our service, and our commitment to delivering high-quality bereavement support has had a measurable impact on the community. We have continued to innovate, expand our capacity, and improve client outcomes despite the need also to repair our precarious finances. As demand for our services remains high, we are committed to meeting the evolving needs of our clients and further cementing our place as an indispensable resource for those affected by bereavement. With the continued support of our partners, funders, and the community, WBS looks forward to another year of providing essential care to those in need.



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TRISTAN TUTT (Oct 10, 2024 10:36 GMT+1)

**TRISTAN TUTT**

**SERVICE DIRECTOR**

## 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 Wandsworth Bereavement Service for the year ended 31 March 2024.

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.

### Aims and objectives

The objects of Wandsworth Bereavement Service (WBS) are to relieve persons in the London Borough of Wandsworth who are in need after suffering from bereavement or loss, or due to terminal illness, by the provision of a counselling and supportive service for such persons and to the dissemination of specialist knowledge and skills associated with bereavement loss.

The trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and activities, and when planning the activities outlined in this report.

### What we did last year

#### Our work in numbers

Our numbers FY 23/24	Adults	Children
All referrals	477	46
Total number of full assessments	147	35
Number of ongoing sessions total	2,098	177
Total Sessions provided	2,245	212

#### Client survey feedback

Bereavement counselling does not just help our clients to reconcile themselves with the loss of a loved one, it also helps them to rebuild their lives around their loss. After bereavement counselling, we surveyed our clients - this is what they said:

#### The impact of bereavement counselling

In the following figures from the consolidated survey results, the percentages represent the proportion of clients who 'agreed' or 'strongly agreed' with these statements (change from previous year in brackets):

OUR CLIENT'S SAID THEY.....	FY 23/24	FY 22/23	CHANGE
felt happier and more at ease with themselves	84%	76%	8%
they felt more in control of their life again	62%	66%	-4%
were starting to enjoy their relationships with family and friends again	67%	62%	5%
felt more confident in themselves again	63%	60%	3%
were starting to enjoy life again	63%	61%	2%
were better able to manage at work/have returned to work	78%	74%	4%

OUR CLIENT'S SAID THEY.....	FY 23/24	FY 22/23	CHANGE
have visited their doctor less frequently	82%	58%	24%

### The quality of WBS bereavement counselling

WHAT CLIENTS SAID ABOUT THE QUALITY OF SERVICE	FY 23/24	FY 22/23	CHANGE
their counsellor respected and enabled them to express their thoughts and feelings	100%	97%	3%
they would suggest WBS to someone else who had a bereavement	95%	96%	-1%
initial contact with WBS was helpful and efficient and the information given was helpful	90%	87%	3%
they felt understood by their counsellor and that their counsellor helped them to understand their feelings better	96%	95%	1%
that their counselling had helped them	95%	97%	-2%

Our bereavement counselling has proven to be an invaluable resource for the community, as reflected in our latest statistics. This year, 78% of our clients reported being better able to manage at work or having returned to work, marking a 4% improvement from the previous financial year (FY22/23). More significantly, 82% of clients indicated they visited their doctor less frequently, representing a remarkable 24% increase. These outcomes highlight the critical role Wandsworth Bereavement Service plays in helping individuals regain stability in their professional lives while also reducing their reliance on GP care, thereby easing the burden on the NHS and the broader primary care system.

#### What our clients have said about us...

My counsellor saved me and helped me understand my grief and feelings.

Thank you for saving my life.

My counsellor did a great job of putting me at ease and reassuring me that my pain and struggles were valid.

The Service WBS offers is outstanding.

WBS, the life changing service!!

Thank you once again, your kindness really shines a light on those darkened by bereavement.

### Looking ahead

Following what has been a critical year in our resolve to turn around the Service, we are continuing in this current year with our strategy of service improvement and development, further crucial progress towards restoration of our minimum reserve level via diversification of income and the final steps in our current cost management plan, and widespread community engagement. To help with stability and continuity, we have renewed the lease at our existing premises at 192 Lavender Hill (for which we also thank our long-standing landlord for readily entering into such negotiation) and are part-way through a refurbishment programme funded by various grants. Alongside all these things, as evidenced in other sections of this Annual Report, we are increasingly ranging far and wide into the community. In short, we are doing our very best to be of service to anyone and everyone in our community, without distinction, who is in need of what we provide, to the greatest extent of our available capacity and means.

Amongst our initiatives this year are the offer of group sessions before the main one-to-one counselling

begins for a client, assisting schools in the area in preparing for the death of a pupil or teacher, development of tailored counselling for children in bereavement with particular development needs, and much more besides.

Whilst continuing our essential work of restoring financial stability and, of course, providing consistently excellent service through our core bereavement counselling, we will continue further developing our supplementary services as grants allow. As well as the positive impact we seek to have on those we directly serve, we are very aware of the wider indirect benefit that we are increasingly bringing to the borough, not least material alleviation of pressure on primary health services, and will continue to build on this in the years ahead.

## Financial review

During the current financial year, the Charity incurred a deficit of £15,203 (2023: deficit of £30,083), decreasing total reserves at year end to £12,319 (2023: £27,522), of which £4,698 (2023: £12,022) were unrestricted in nature.

As has been clear for a long time, WBS could not continue with acute and unsustainable depletion of its financial reserves. In halving the deficit this year, substantial progress has been made towards the central goal of restoring a positive financial surplus by 2025. From there, the aim is to build back towards the minimum £40,000 unrestricted reserves considered a minimum prudent amount to have put by (a figure that of course must itself rise as time goes by), and this can only be achieved via a period of sustained surplus.

By the end of the previous year, therefore, good progress had been made but with much work to be done. Plans for further rationalisation of the operational cost base were in progress as the final stage of the current cost control plan, together with a continued emphasis on income diversification and anticipation of a fresh approach to the ICB for renegotiation in 2025 of WBS's grant level to take account of the multi-year inflationary drag that has taken its toll. As at the date of this report, financial performance during the current year was indicating the hopeful sign of a small surplus, which must be continued and further increased to secure the future of the Charity.

### Reserves policy

It is the policy of the trustees to maintain unrestricted reserves, which are the free reserves of the charity, at a level which provides sufficient funds to cover management, administration and support costs should the charity be required to settle its liabilities.

Trustees have determined that the figure for unrestricted reserves equates to £40,000 and acknowledge that the current unrestricted reserves of £4,698 fall short of a comfortable cushion given the ongoing economic environment.

## Structure, governance and management

### Governing Document

Wandsworth Bereavement Service is registered under the Companies Act 2006 as a company limited by guarantee and not having a share capital.

Wandsworth Bereavement Service is a registered Charity constituted as a limited company under its Memorandum and Articles of Association. The charity registration number is 1074904 (England and Wales) and the company registration number is 03628933 (England and Wales).

### Recruitment and Appointment of Trustees

The Trustees are also the directors of Wandsworth Bereavement Service for the purpose of company law. WBS's Articles of Association require a minimum of three trustees and there is no maximum number. Directors meet on a regular basis. The board of trustees from time to time appoints an operational head (designated "Manager" from 23rd March to 3rd April 2023 and "Service Director" from 26th June 2023), who manages all day-to-day operations of the charity and provides support and advice to trustees in respect of strategy and other matters.

The board of trustees, including appointments and resignations during and since the year end, have been included in the Reference and administration section.

The charity's Memorandum and Articles of Association state that there is no maximum length of service for directors and only the current directors can appoint new directors.

Trustees are committed to working in accordance with governance best practice, as issued by the Charity Commission. The operational head provides trustees with written reports during the year to ensure they are kept up to date with the activities of the charity. Trustees also review the portfolio of policies and procedures, prior to approving them for wider circulation and application.

The new board of trustees determined that the policies and procedures implemented during calendar year 2022 remained fit for purpose, and agreed a review cycle to begin in early 2024.

## Risk management

Any major risks were identified by the board of trustees and Service Director, in particular those relating to the operation and finances of the charity. During the period of major changes to the composition of the board of trustees, it largely fell to the individual attentions of the incumbents of Chairman and operational head roles to manage and mitigate those risks.

## 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 13 of this document meets 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 23 September 2024 and signed on its behalf by:



Stephen Balogh (Oct 10, 2024 14:28 GMT+1)

**STEPHEN BALOGH**

**CHAIRMAN**

## Independent examiner's report

I report to the Trustees on my examination of the accounts of Wandsworth Bereavement Service (charity number 1074904, company number 03628933) for the year ended 31 March 2024 which are set out on pages 16 to 26.

### 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 FCA**

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

**DATED: 9 OCTOBER 2024**

Enaid Accountancy 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 2024

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		Year ended 31 Mar 2024	Year ended 31 Mar 2024	Year ended 31 Mar 2024	Year ended 31 Mar 2023
	Notes	£	£	£	£
<b>Income from:</b>					
Donations & legacies	3	18,191	7,290	<b>25,481</b>	33,379
Charitable activities	4	109,833	-	<b>109,833</b>	107,600
Investments		-	-	-	9
<b>Total income</b>		<b>128,024</b>	<b>7,290</b>	<b>135,314</b>	140,988
<b>Expenditure on:</b>					
Fundraising costs		137	-	<b>137</b>	-
Charitable activities	5	135,211	15,169	<b>150,380</b>	171,071
<b>Total expenditure</b>		<b>135,348</b>	<b>15,169</b>	<b>150,517</b>	171,071
<b>Net income/(expenditure)</b>		<b>(7,324)</b>	<b>(7,879)</b>	<b>(15,203)</b>	(30,083)
<b>Reconciliation of funds:</b>					
Total funds brought forward	10 & 11	12,022	15,500	<b>27,522</b>	57,605
Total funds carried forward	10 & 11	<b>4,698</b>	<b>7,621</b>	<b>12,319</b>	27,522

The notes on pages 18 to 26 form part of the financial statements.

**Balance sheet**

As at 31 March 2024

	Notes	£	Total 31 Mar 2024 £	Total 31 Mar 2023 £
<b>Fixed assets</b>				
Tangible assets	7		<b>613</b>	-
<b>Current assets:</b>				
Debtors & prepayments	8	15,939		1,405
Cash at bank and in hand		16,328		32,323
		<b>32,267</b>		<b>33,728</b>
<b>Creditors:</b>				
Amounts falling due within one year	9	(20,561)		(6,206)
<b>Net current assets/(liabilities)</b>			<b>11,706</b>	27,522
<b>Net assets/(liabilities)</b>			<b>12,319</b>	<b>27,522</b>
<b>The funds of the charity:</b>				
Restricted funds	10 & 11		<b>7,621</b>	15,500
Unrestricted funds	10 & 11		<b>4,698</b>	12,022
<b>Total charity funds</b>			<b>12,319</b>	<b>27,522</b>

The notes on pages 18 to 26 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 2024, and the members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2024 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 23 September 2024 and signed on their behalf by:

*Stephen Balogh*

Stephen Balogh (Oct 10, 2024 14:28 GMT+1)

**STEPHEN BALOGH****CHAIRMAN**

## 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 2024, 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 2024 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.

Using the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

#### 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. Strategic work began in 2023 to improve the Charity's finances, with a partial restructuring of operations yielding cost savings. A finance action plan has been adopted by the Charity with a view to achieving a small surplus in 2025. There are no material uncertainties that impact this assessment, and the ongoing economic turbulence has had no material impact on this assessment.

#### Legal status

Wandsworth 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 192 Lavender Hill, London, SW11 5TQ.

#### 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.

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 10 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:

Computer equipment	3 years
Office equipment	4 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.

### Short term investments

Short term investments includes funds that are held on short term deposit for investment purposes with Scottish Widows and earn interest only.

## 2. Comparative statement of financial activities

		Unrestricted Funds	Restricted Funds	Total Funds
		Year ended 31 Mar 2023	Year ended 31 Mar 2023	Year ended 31 Mar 2023
	Notes	£	£	£
Income from:				
Donations & legacies	3	15,879	17,500	33,379
Charitable activities	4	107,600	-	107,600
Investments		9	-	9
<b>Total income</b>		<b>123,488</b>	<b>17,500</b>	<b>140,988</b>
Expenditure on:				
Charitable activities	5	169,071	2,000	171,071
<b>Total expenditure</b>		<b>169,071</b>	<b>2,000</b>	<b>171,071</b>
<b>Net income/(expenditure)</b>		<b>(45,583)</b>	<b>15,500</b>	<b>(30,083)</b>
Reconciliation of funds:				
Total funds brought forward	9 & 10	57,605	-	57,605
Total funds carried forward	9 & 10	12,022	15,500	27,522

3. Income from donations and legacies

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>Year ended 31 Mar 2024</b>	<b>Year ended 31 Mar 2024</b>	<b>Year ended 31 Mar 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations	3,191	-	<b>3,191</b>
Grants	15,000	7,290	<b>22,290</b>
	<b>18,191</b>	<b>7,290</b>	<b>25,481</b>
	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended 31 Mar 2023	Year ended 31 Mar 2023	Year ended 31 Mar 2023
	£	£	£
Donations	3,879	15,000	18,879
Grants	12,000	2,500	14,500
	15,879	17,500	33,379

4. Income from charitable activities

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>Year ended 31 Mar 2024</b>	<b>Year ended 31 Mar 2024</b>	<b>Year ended 31 Mar 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Wandsworth CCG	102,128	-	<b>102,128</b>
Supervision, training & other fees	7,705	-	<b>7,705</b>
	<b>109,833</b>	<b>-</b>	<b>109,833</b>
	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended 31 Mar 2023	Year ended 31 Mar 2023	Year ended 31 Mar 2023
	£	£	£
Wandsworth CCG	102,128	-	102,128
Supervision, training & other fees	5,472	-	5,472
	107,600	-	107,600

## 5. Total expenditure

	Unrestricted Funds Year ended 31 Mar 2024 £	Restricted Funds Year ended 31 Mar 2024 £	Total Funds Year ended 31 Mar 2024 £
<b>Fundraising costs</b>	137	-	137
<b>Charitable Activities</b>			
Staff costs	77,493	-	77,493
Supervision and training	4,180	15,000	19,180
Other staff costs	11,807	85	11,892
Premises	25,593	-	25,593
Administration	11,758	84	11,842
Governance	4,380	-	4,380
<b>Total Charitable Activities</b>	<b>135,211</b>	<b>15,169</b>	<b>150,380</b>
	<b>135,348</b>	<b>15,169</b>	<b>150,517</b>
	Unrestricted Funds Year ended 31 Mar 2023 £	Restricted Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2023 £
<b>Charitable Activities</b>			
Staff costs	93,615	-	93,615
Supervision and training	18,940	2,000	20,940
Other staff costs	8,023	-	8,023
Premises	25,110	-	25,110
Administration	9,271	-	9,271
Governance	14,112	-	14,112
<b>Total Charitable Activities</b>	<b>169,071</b>	<b>2,000</b>	<b>171,071</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.

An analysis of staff costs can be found in note 6.

**5. Total expenditure (continued from the previous page)**

Governance costs consists of the following:

	<b>Total</b>	Total
	<b>Year ended</b>	Year ended
	<b>31 Mar 2024</b>	31 Mar 2023
	£	£
Independent examination - current year	<b>1,188</b>	-
Independent examination - prior years	<b>1,152</b>	660
Insurance	<b>1,871</b>	1,062
Legal fees	-	12,082
Bank charges	<b>169</b>	308
	<b>4,380</b>	14,112

**6. Staff costs**

	<b>Total</b>	Total
	<b>Year ended</b>	Year ended
	<b>31 Mar 2024</b>	31 Mar 2023
	£	£
Gross salaries	<b>75,620</b>	89,934
Employer's NIC	<b>714</b>	2,209
Employer's pension	<b>1,159</b>	1,472
	<b>77,493</b>	93,615

The average headcount during the period was 4 persons (2023: 4 persons).

No employee received employee benefits of more than £60,000 (2023: Nil).

The total employee benefits paid to key management personnel during the year was £36,328 (2023: £44,656).

	<b>Project</b>	<b>Total</b>
	<b>equipment</b>	<b>Total</b>
	£	£
<b>Cost</b>		
As at 1 April 2023	-	-
Additions	849	<b>849</b>
As at 31 March 2024	<b>849</b>	<b>849</b>
<b>Accumulated depreciation</b>		
As at 1 April 2023	-	-
Charge for year	236	<b>236</b>
As at 31 March 2024	<b>236</b>	<b>236</b>
<b>Net book value</b>		
As at 1 April 2023	-	-
As at 31 March 2024	<b>613</b>	<b>613</b>

## 8. Debtors and prepayments

	Total 31 Mar 2024	Total 31 Mar 2023
	£	£
Accounts receivable	13,010	-
Prepayments	945	887
Accrued income	69	-
HMRC control account	1,915	518
	<b>15,939</b>	<b>1,405</b>

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

	Total 31 Mar 2024	Total 31 Mar 2023
	£	£
Accounts Payable	8,233	2,643
Accruals	1,188	2,198
Deferred income	10,710	-
Wages Payable - Payroll	-	986
Pension control account	430	379
	<b>20,561</b>	<b>6,206</b>

## 10. Analysis of charity funds

	Balance brought forward Year ended 31 Mar 2024 £	Income for the period Year ended 31 Mar 2024 £	Expenditure in the period Year ended 31 Mar 2024 £	Transfers between funds Year ended 31 Mar 2024 £	Balance carried forward Year ended 31 Mar 2024 £
<b>Restricted funds</b>					
Clinical supervision	15,000	-	(15,000)	-	-
Miles Trust - premises costs	500	-	-	-	500
Miles Trust - support group meetings	-	2,000	-	-	2,000
National Lottery	-	5,290	(169)	-	5,121
<b>Restricted funds</b>	<b>15,500</b>	<b>7,290</b>	<b>(15,169)</b>	<b>-</b>	<b>7,621</b>
<b>Unrestricted funds</b>	<b>12,022</b>	<b>128,024</b>	<b>(135,348)</b>	<b>-</b>	<b>4,698</b>
<b>Total funds</b>	<b>27,522</b>	<b>135,314</b>	<b>(150,517)</b>	<b>-</b>	<b>12,319</b>

**10. Analysis of charity funds (continued from the previous page)****Clinical supervision**

The Charity received funds to provide clinical supervision to volunteer counsellors.

**Miles Trust - premises costs**

The Charity received funds towards redecorating costs.

**Miles Trust - support group meetings**

The charity received funds towards the running costs of support group meetings.

**National Lottery**

The charity received funds towards the running costs of support group meetings.

	Balance brought forward Year ended 31 Mar 2023 £	Income for the period Year ended 31 Mar 2023 £	Expenditure in the period Year ended 31 Mar 2023 £	Transfers between funds Year ended 31 Mar 2023 £	Balance carried forward Year ended 31 Mar 2023 £
<b>Restricted funds</b>					
Clinical supervision	-	15,000	-	-	15,000
Miles Trust - increase supervision capacity	-	2,000	(2,000)	-	-
Miles Trust - premises costs	-	500	-	-	500
<b>Restricted funds</b>	-	17,500	(2,000)	-	15,500
<b>Unrestricted funds</b>	57,605	123,488	(169,071)	-	12,022
<b>Total funds</b>	57,605	140,988	(171,071)	-	27,522

**Miles Trust - increase supervision capacity**

The Charity received funds to increase supervision capacity/frequency.

## 11. Analysis of net assets

	Unrestricted Funds Year ended 31 Mar 2024 £	Restricted Funds Year ended 31 Mar 2024 £	Total Funds Year ended 31 Mar 2024 £
Fixed assets	613	-	613
Current assets	24,646	7,621	32,267
Current liabilities	(20,561)	-	(20,561)
	<b>4,698</b>	<b>7,621</b>	<b>12,319</b>

	Unrestricted Funds Year ended 31 Mar 2023 £	Restricted Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2023 £
Current assets	18,228	15,500	33,728
Current liabilities	(6,206)	-	(6,206)
	12,022	15,500	27,522

## 12. Other financial commitments

On 31 March 2024, the Charity had annual future minimum lease payments under a non-cancellable operating lease for the office premises as set out below:

	Total 31 Mar 2024 £	Total 31 Mar 2023 £
Within one year	-	14,603
Within two to five years	-	-

## 13. Trustee remuneration

During the year, no Trustee received any remuneration (2023: £Nil). No members of the Board of Trustees received reimbursement of expenses (2023: £Nil).

## 14. Related party transactions

During the year there were no related party transactions (2023: £Nil).

**WANDSWORTH BEREAVEMENT SERVICE**

England & Wales - Charity number 1074904

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# Accounts

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# **Wandsworth Bereavement Service**

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

Charity registration - 1074904

Company number - 03628933



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## Reference and administrative details

### Charity number

1074904

### Company number

03628933

### Registered office

192 Lavender Hill  
London  
SW11 5TQ

### Trustees

Stephen Balogh	Chairman (appointed as trustee on 23 February 2023, appointed as Company Secretary on 31 March 2023 and interim Chairman on 23 April 2023)
Tristan Feunteun	Chairman (resigned as Chairman and trustee on 20 April 2023)
Eleanor Christie	Company Secretary (resigned as Company Secretary and trustee on 9 February 2023)
Christina Best	(resigned on 24 February 2023)
James Caspian	(appointed on 24 November 2022 and resigned on 19 April 2023)
Tom Cross	(appointed on 24 November 2022 and resigned on 24 January 2023)
Prof. Colin Feltham	(appointed on 14 November 2022, resigned on 6 February 2023 and reappointed on 27 June 2023)
Diane Griffiths	(resigned on 24 November 2022)
Dr Samantha Cobb	(appointed on 11 May 2023)
Robert Alexander	(appointed on 25 February 2023)
Bernard Randall	(appointed on 25 February 2023)

### Chief Executive Officer

Stuart Nevill until 23 March 2023

### Manager / Service Director

Neil McQue from 23 March 2023 to 3 April 2023

Tristan Tutt from 26 June 2023

### Director of Clinical Delivery

Claire Beadon until 28 April 2022

### Independent examiners

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

Principal bankers

Metro Bank Ltd.  
4-8 St John's Rd  
London  
SW11 1PN

## Chairman's report

It is my pleasure to present this Annual Report and Accounts, the first as Chair of the Board of Trustees. As relatively new appointees to Wandsworth Bereavement Service, I, my fellow Trustees and our Service Director Tristan Tutt are proud to be part of a long-standing organisation that provides such an important service to the residents of Wandsworth.

My first task in this report is to acknowledge the essential contributions made by those Trustees who departed during the year under review, or just after it. In alphabetical order, they are Christina Best, James Caspian, Eleanor Christie, Tom Cross, Tristan Feunteun and Diane Griffiths. (Not in this list is Colin Feltham, who also departed as a Trustee but I am glad to say subsequently rejoined in spring 2023.) In particular, on behalf of WBS I would like to thank my immediate predecessor Tristan Feunteun for his long service as Trustee and indeed as Chair of Trustees these last several years. Recognition of contributions also extends to long-standing Manager Claire Beadon, who was in the process of leaving WBS at the start of the period covered by this report, and to her successor Stuart Nevill, who in his year as CEO helped set in place a fresh strategy and made a number of structural changes necessary to safeguard the future of the Service.

The almost complete turnover in WBS Trustees and leadership that occurred in the early part of 2023 was one of two significant challenges faced by the Service these past 12 months, the other being the task of turning around its deteriorating finances. Whilst such wholesale change is relatively unusual and not normally to be countenanced in any organisation, I and the other newcomers did benefit greatly from the availability of our predecessors for explanation of context and for general advice, and we express our gratitude to them accordingly. This, together with our core counselling and staff establishment, helped secure an essential continuity in our front-line services during that period of major change.

This in turn leads me to another set of acknowledgments and thanks: to those core staff members, to our Supervisors and, of course, to our Counsellors, who together form the "power house" of the Service. It is their dedication, month in and month out, that is the true heart of what we do. As you will read later in this Annual Report, the feedback we consistently receive from clients of the Service speaks for itself of the professionalism, care and attention they experience. To these I would also like to emphasise our valued relationships with the training institutions through whom most of our counsellors come to WBS: University of Roehampton, Metanoia Institute, Regents London University, The Minister Centre, City and Islington College, Reaching Solutions Psychotherapy and Counselling Training (RSPCT), Richmond and Hillcroft Adult Community College, and Morely College. We are also open to forging other such relationships over time.

Before touching on harder matters, on behalf of the entire organisation I would like to thank those who have delivered financial support by means of grants and donations this past year. First amongst them is the NHS South West London ICB, which provides the largest part of our funding and to whom we offer our enduring thanks for their confidence in the value we provide to those who approach or are referred into the Service. We also offer our gratitude to the previous Mayor and Deputy Mayor of Wandsworth, Cllrs Jeremy Ambache and Sarmila Varatharaj, through whom WBS was nominated as the Mayor's Charity of the Year. As well as bringing a welcome financial contribution, it helped raise the profile of the Service and created opportunities for open reflection on the nature of bereavement in our community. Alongside these, we thank Wandsworth Crematorium, Howden Broking and Miles Trust for their great generosity during the year.

As touched on earlier, it falls to me to present a financial year that I was part of for only its final six weeks. Of the two challenges I noted earlier, operational continuity was successfully achieved during the wholesale transition, albeit necessarily incurring a degree of external advisory and other one-off items. The second challenge is our financial situation, for which the prior year had already seen a deficit of £38K (more than double that of each of the previous two years) and, as a consequence, more rapid depletion of our reserves. Whilst the legacy of lockdowns and other pandemic-related impacts exacerbated it further, the underlying structural deficit was in any event becoming unsustainable and needed to be addressed urgently.

In conjunction with the then Trustees, previous CEO Stuart Nevill set in place a three-year strategy that was outlined in last year's Annual Report. During this past year, very significant foundational work has been undertaken to enable it, much of it behind the scenes. Fundamental to the vision are, on the one hand, modernised, efficient operations and, on the other hand, a higher profile within the community we serve that maximises the benefit we can bring, both through fair access in a variety of ways to those we might help in a time of need and through attracting broader financial support that makes it all possible.

Concrete actions taken during the year included a rationalisation of supervision capacity in line with a slight and temporary reduction in counsellor numbers whilst maintaining clinical effectiveness; changes

in staffing and operational roles; and preliminary work on introducing modern practice management and finance platforms together with associated process improvements. It is fair to say that during this operational transition service loading did dip a little for part of the year, especially with the need for near-term prudence in reducing our cost base towards a more sustainable footing. However, the option was preserved throughout for a net increase in capacity and utilisation as conditions might allow, and this was indeed the case by the end of the year and even more so in the current one.

Alongside operational management, a significant and highly successful emphasis was placed on attracting extra funding, already highlighted earlier in the rollcall of generous givers. In terms of service provision improvements, a distinct counselling service for children was re-established under the guidance of Isobel Grant, which was a key early aim. We thank Isobel for bringing her deep expertise to bear on shaping this exciting development.

By means of various actions and initiatives, much progress was made during the year towards reducing the structural deficit. Total income increased by over 16% (despite our main grant being pegged at the same level, so deteriorating in value after prevailing higher inflation) whilst underlying costs before exceptional items stayed flat. However, the exceptional items mentioned did contribute to an overall deficit of some £30K, depleting our reserves further and meaning that efforts towards income growth and cost containment must remain amongst our highest priorities, especially recognising the headwinds of inflationary pressures rendered worse by energy cost hikes. Some of our forward-looking initiatives are described in more detail below.

I finish by recognising and applauding my fellow newish WBS Trustees, Dominic Alexander, Dr Samantha Cobb, Professor Colin Feltham and Bernard Randall for their active participation in and support to WBS over the past several months. Between us, I feel we muster a wide range of clinical and professional experience that we readily place at the disposal of the Service Director and the Service generally. I add to this our collective appreciation for Service Director Tristan Tutt, who is bringing his wealth of experience to this new chapter in WBS's story.

In closing, I would like once more to thank all of the many people who hold WBS deep in their affections, whether having benefitted as clients, participating as counsellors, staff members, supervisors or trustees, or in various other ways providing invaluable financial or other support in the background. We all desire for the service to be on a secure footing so that it can continue our work for the community of Wandsworth. As part of this, we are actively renewing our relationship with Wandsworth Council and other important institutions in our area, and also developing our network of friends and supporters. Be sure to stay in touch, come and say hello or introduce yourself, and do bring your ideas with you, as many already are.



[Stephen Balogh \(Dec 15, 2023 16:25 GMT\)](#)

**STEPHEN BALOGH**

**CHAIR OF TRUSTEES**

## Service Director's report

Upon joining Wandsworth Bereavement Service in June 2023, it was clear that the charity already had a very long and successful history. Over many years, it has provided 1,000's of vital sessions of counselling to the residents of Wandsworth who have turned to WBS for support during times of need. Through a strong and robust recruitment process of student counsellors the organisation has been able to attract many students to the service who have chosen WBS for their placement during their studies. We clearly have extremely good relationships and reputation with the local education providers and as a result enquires and applications for placement have exceeded available spaces.

These students form the backbone of the charity and deliver the sessions predominately on a face-to-face basis at the offices on Lavender Hill. There are three consultation rooms in the building and counsellors work on a rota basis covering five days a week, Monday to Friday. Appointments are offered to clients throughout the week in the morning, afternoon, and evening. Clients are offered up to 12 sessions, which they attend on a weekly basis meaning most clients will have completed their sessions within a financial quarter. Although in the FY22/23 the rooms were not utilised at full capacity, by the time the most recent autumn 2023 intake of student counsellors are in place, our capacity utilisation is heading towards 70/75%, not far from our practical operational ceiling.



Tristan Tutt (Dec 15, 2023 15:26 GMT)

**TRISTAN TUTT**

**SERVICE DIRECTOR**

## 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 Wandsworth 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.

### Aims and objectives

The objects of Wandsworth Bereavement Service (WBS) are to relieve persons in the London Borough of Wandsworth who are in need after suffering from bereavement or loss, or due to terminal illness, by the provision of a counselling and supportive service for such persons and to the dissemination of specialist knowledge and skills associated with bereavement loss.

The trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and activities, and when planning the activities outlined in this report.

### What we did last year

#### Our work in numbers

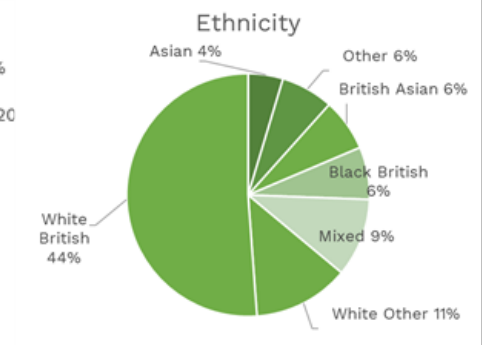
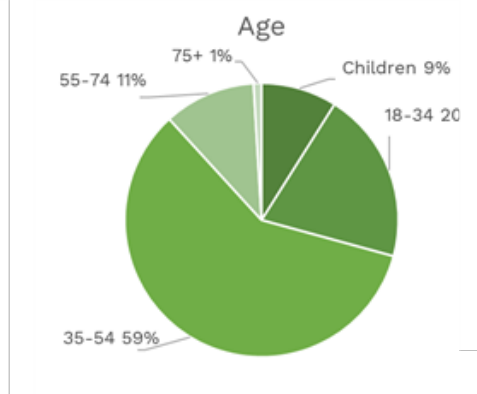
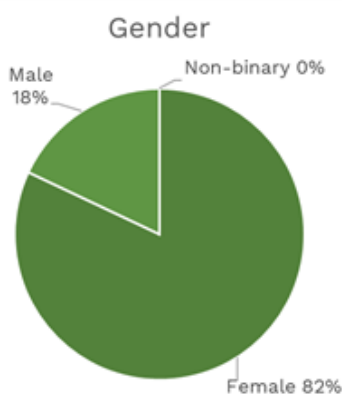
**550**  
people contacted  
WBS for bereavement  
support

**300**  
people were  
assessed for  
counselling

**210**  
people received  
bereavement  
counselling

**1,600**  
bereavement  
counselling sessions  
took place

#### Who we supported



#### Causes of death

- 75% of bereavements were due to cancer, heart, old age, or another long-term health condition.
- 14% of bereavements were due to a traumatic loss, such as murder, suicide, drug or alcohol related deaths, or an unexpected accident.
- 4% of bereavements were Covid-related.
- 1% of bereavements were due to stillbirth or miscarriage.

## [Client survey feedback](#)

Bereavement counselling does not just help our clients to reconcile themselves with the loss of a loved one, it also helps them to rebuild their lives around their loss. After bereavement counselling, we surveyed our clients - this is what they said:

### The impact of bereavement counselling

In the following figures from the consolidated survey results, the percentages represent the proportion of clients who 'agreed' or 'strongly agreed' with these statements (change from previous year in brackets):

- 76% said, they 'felt happier and more at ease with themselves'.
- 66% (+6%) said they felt 'more in control of their life again'.
- 62% (-4%) said they were 'starting to enjoy their relationships with family and friends again'.
- 60% (-4%) said they felt 'more confident in themselves again'.
- 61% (+6%) said they were 'starting to enjoy life again'.
- 74% (+25%) said they were 'better able to manage at work/have returned to work'.
- 58% (+23%) said they 'visited their doctor less frequently'.

### The quality of WBS bereavement counselling

- More than 97% (no change on prior year) of clients surveyed said 'their counsellor respected and enabled them to express their thoughts and feelings'.
- 96% (no change) of clients said they would 'suggest WBS to someone else who had a bereavement'.
- 87% (-4%) said that their initial contact with WBS was 'helpful and efficient', that the information they were given about bereavement counselling by WBS was helpful.
- More than 95% (+2%) said that 'they felt understood by their counsellor' and that their counsellor had 'helped them to understand their feelings better and how their grief was affecting their lives'.
- 97% (+7%) said that their counselling 'had helped them'.

Overall, the results of the surveys and the trends compared to the previous year were strongly positive. Tangible benefits indicated by these results include a reduction in recourse to primary care and an improvement in capacity for employment.

Where there were reductions in favourable ratings, these were relatively minor and within the natural range of the sample size. However, one set of survey results, those relating to the waiting time between referral and the start of counselling, did see a reduction in satisfaction. This was caused by a tactical change in the operational process to trigger the assessment step later in the waiting time, with the twin objectives of avoiding the disappointment of assessment being followed by an extended wait before actual counselling began, and the risk that the assessments themselves would be out of date by that time. In parallel with that tactical change, preparatory work was begun on efficiency moves that would reduce waiting times overall and provide for a degree of support during the wait, sensitive to individual client needs. Very significant improvements in waiting times are already evident in subsequent periods, which we expect to be reflected in improved survey ratings.

### One of our clients writes ...

I would like to say a big thank you to my counsellor at Wandsworth Bereavement Service, as going was one of the best decisions I have made. It really has made a big difference to my life and ways of coping which I was finding difficult. My lovely mum died last year which was absolutely devastating and although as a family we had a shared grief I found it difficult to talk openly for fear of upsetting them. My counsellor was incredibly respectful, listened and showed great empathy. I initially found it very difficult and upsetting and was often anxious but as the sessions progressed I felt much lighter and was able to talk about the absolute love & joy of my mum. I'm still grieving and miss her but the good memories are stronger and make me smile. I really feel this is a result of talking through my feelings and emotions with an attentive and kind counsellor in a trusted environment. Thank you.

## Looking ahead

As already mentioned, much groundwork has already been undertaken in support of the new strategy and many fruits are beginning to show.

Recognising the need to look more broadly at its sources of income than simple reliance on an NHS ICB contract (fundamental though it will always be), the Service has in recent times made significant steps towards diversification of its funding sources, and will need continue doing so in the future. Whilst bringing a number of challenges along the way, it has already borne considerable fruit in the development of new relationships with third-party organisations that share many of WBS's values, and thrown up other opportunities for income generation. We are also exercising due care on the cost side in providing the Service and looking at further cost-effectiveness benefits as we continue our practice management modernisation.

A further benefit of our new practice management platform is greater sophistication in our service benefit feedback mechanisms. This will improve our ability, taken as a whole, to demonstrate our overall degree of impact on people's lives and mental wellbeing. This in turn will provide potential funders and those wishing to donate to WBS a clearer picture of the "value add" of the Service, the difference it makes to people's lives, the positive impact on the local community and, in at least some cases, a materially reduced risk of needing recourse to primary health services later on.

In addition to seeking grants from generous funders, WBS is developing its public profile with supporters and donors, whether through sponsored events or other public activities. We are also planning to generate ancillary income by a number of diverse means, including the use of our counselling rooms out of hours by local, qualified counsellors looking for clinical space on a paid basis. And at the time of writing this report, we are discussing with Wandsworth Council various ways in which WBS's areas of expertise can be used to help respond to some of the wider social challenges faced within the Borough.

Finances will need to be a priority consideration throughout FY23/24 but by focusing on delivery and forming close partnerships locally these will work hand in hand to provide a stable base for the next stages of development of the Service.

## Financial review

During the current financial year, the Charity incurred a deficit of £30,083 (2022: deficit of £38,107), decreasing total reserves at year end to £27,522 (2022: £57,605), of which £12,022 (2022: £57,605) were unrestricted in nature.

This two-year cumulative deficit of £68,190 has clearly depleted the Charity's reserves very substantially, requiring continued concerted action to restore the Charity to financial health. Building on the strategic work begun in 2023 to improve the Charity's finances, it is currently forecasting a deficit in 2024 at a significantly reduced level compared to those prior years. A partial restructuring of operations will yield some core cost savings, especially on a unit-cost basis when measured against the number of clients supported, and there is growing success in attracting grants and donations from a variety of sources. A finance action plan has been adopted by the Charity with a view to achieving a small surplus in 2025, partly enabled by the current two-year NHS ICB contract that already gives a degree of certainty of core income in that year, and thus enable the work of rebuilding reserves towards a sustainable level.

## Reserves policy

It is the policy of the trustees to maintain unrestricted reserves, which are the free reserves of the charity, at a level which provides sufficient funds to cover management, administration and support costs should the charity be required to settle its liabilities.

Trustees have determined that the figure for unrestricted reserves equates to £40,000 and acknowledge that the current unrestricted reserves of £12,022 fall short of a comfortable cushion given the ongoing economic environment. However the large majority of the restricted reserves of £15,500 fall naturally under budgeted expenditure in the normal course, specifically clinical supervision. The trustees also note the gradually reducing monthly deficit that is being achieved by a combination of cost control and additional income arising from various sources.

## Structure, governance and management

### Governing Document

Wandsworth Bereavement Service is registered under the Companies Act 2006 as a company limited by guarantee and not having a share capital.

Wandsworth Bereavement Service is a registered Charity constituted as a limited company under its Memorandum and Articles of Association. The charity registration number is 1074904 (England and Wales) and the company registration number is 03628933 (England and Wales).

### Recruitment and Appointment of Trustees

The Trustees are also the directors of Wandsworth Bereavement Service for the purpose of company law. WBS's Articles of Association require a minimum of three trustees and there is no maximum number. Directors meet on a regular basis. The board of trustees from time to time appoints an operational head (designated "Chief Executive Officer" until 23rd March 2023, "Manager" from 23rd March to 3rd April 2023 and "Service Director" from 26th June 2023), who manages all day-to-day operations of the charity and provides support and advice to trustees in respect of strategy and other matters.

The Chairman and Company Secretary of the charity were elected and re-appointed to their roles at the Annual General Meeting on 11th May 2022. There were numerous changes to the board of trustees in subsequent months, as listed in the Reference and administrative details section, including certain interim appointments. The Chairman and Company Secretary were elected and appointed to their roles at the Annual General Meeting on 27th June 2023.

The charity's Memorandum and Articles of Association state that there is no maximum length of service for directors and only the current directors can appoint new directors.

Trustees are committed to working in accordance with governance best practice, as issued by the Charity Commission. The operational head provides trustees with written reports during the year to ensure they are kept up to date with the activities of the charity. Trustees also review the portfolio of policies and procedures, prior to approving them for wider circulation and application.

The new board of trustees determined that the policies and procedures implemented during calendar year 2022 remained fit for purpose, and agreed a review cycle to begin in early 2024.

### Risk management

Any major risks were identified by the board of trustees and Service Director, in particular those relating to the operation and finances of the charity. During the period of major changes to the composition of the board of trustees, it largely fell to the individual attentions of the incumbents of Chairman and operational head roles to manage and mitigate those risks.

## 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 13 of this document meets 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 14 December 2023 and signed on its behalf by:

*Stephen Balogh*

[Stephen Balogh \(Dec 15, 2023 16:25 GMT\)](#)

**STEPHEN BALOGH**

**CHAIRMAN**

## Independent examiner's report

I report to the Trustees on my examination of the accounts of Wandsworth Bereavement Service (charity number 1074904, company number 03628933) for the year ended 31 March 2023 which are set out on pages 17 to 26.

### 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.

A handwritten signature in black ink, appearing to read 'APNash', with a long horizontal line extending to the right.

**ANDREW PHILIP NASH ACA**

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

**DATED: 15 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 Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	Total Funds
		<b>Year ended 31 Mar 2023</b>	<b>Year ended 31 Mar 2023</b>	<b>Year ended 31 Mar 2023</b>	Year ended 31 Mar 2022
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>					
Donations & legacies	3	15,879	17,500	<b>33,379</b>	6,765
Charitable activities	4	107,600	-	<b>107,600</b>	114,458
Investments		9	-	<b>9</b>	26
<b>Total income</b>		<b>123,488</b>	<b>17,500</b>	<b>140,988</b>	121,249
<b>Expenditure on:</b>					
Charitable activities	5	169,071	2,000	<b>171,071</b>	159,356
<b>Total expenditure</b>		<b>169,071</b>	<b>2,000</b>	<b>171,071</b>	159,356
<b>Net income/(expenditure)</b>		<b>(45,583)</b>	<b>15,500</b>	<b>(30,083)</b>	(38,107)
<b>Reconciliation of funds:</b>					
Total funds brought forward	9 & 10	57,605	-	<b>57,605</b>	95,712
Total funds carried forward	9 & 10	<b>12,022</b>	<b>15,500</b>	<b>27,522</b>	57,605

The notes on pages 19 to 26 form part of the financial statements.

## Balance sheet

As at 31 March 2023

	Notes	£	Total 31 Mar 2023 £	Total 31 Mar 2022 £
<b>Current assets:</b>				
Debtors & prepayments	7	1,405		59
Short term investments		-		56,991
Cash at bank and in hand		32,323		6,629
		<b>33,728</b>		63,679
<b>Creditors:</b>				
Amounts falling due within one year	8	(6,206)		(6,074)
<b>Net current assets/(liabilities)</b>			<b>27,522</b>	57,605
<b>Net assets/(liabilities)</b>			<b>27,522</b>	57,605
<b>The funds of the charity:</b>				
Restricted funds	9 & 10		<b>15,500</b>	-
Unrestricted funds	9 & 10		<b>12,022</b>	57,605
<b>Total charity funds</b>			<b>27,522</b>	57,605

The notes on pages 19 to 26 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 14 December 2023 and signed on their behalf by:

**STEPHEN BALOGH**

**CHAIRMAN**

## 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.

Using the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

#### 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. Strategic work began in 2023 to improve the Charity's finances, with a partial restructuring of operations yielding cost savings. A finance action plan has been adopted by the Charity with a view to achieving a small surplus in 2025. There are no material uncertainties that impact this assessment, and the ongoing economic turbulence has had no material impact on this assessment.

#### Legal status

Wandsworth 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 192 Lavender Hill, London, SW11 5TQ.

#### 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.

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 9 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:

Computer equipment	3 years
Office equipment	4 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.

## Short term investments

Short term investments includes funds that are held on short term deposit for investment purposes with Scottish Widows and earn interest only.

2. Comparative statement of financial activities

		Unrestricted Funds Year ended 31 Mar 2022	Restricted Funds Year ended 31 Mar 2022	Total Funds Year ended 31 Mar 2022
	Notes	£	£	£
Income from:				
Donations & legacies	3	2,765	4,000	6,765
Charitable activities	4	114,458	-	114,458
Investments		26	-	26
<b>Total income</b>		<b>117,249</b>	<b>4,000</b>	<b>121,249</b>
Expenditure on:				
Charitable activities	5	155,356	4,000	159,356
<b>Total expenditure</b>		<b>155,356</b>	<b>4,000</b>	<b>159,356</b>
<b>Net income/(expenditure)</b>		<b>(38,107)</b>	<b>-</b>	<b>(38,107)</b>
Reconciliation of funds:				
Total funds brought forward	9 & 10	95,712	-	95,712
Total funds carried forward	9 & 10	57,605	-	57,605

### 3. Income from donations and legacies

	<b>Unrestricted Funds Year ended 31 Mar 2023 £</b>	<b>Restricted Funds Year ended 31 Mar 2023 £</b>	<b>Total Funds Year ended 31 Mar 2023 £</b>
Donations	3,879	15,000	<b>18,879</b>
Grants	12,000	2,500	<b>14,500</b>
	<b>15,879</b>	<b>17,500</b>	<b>33,379</b>

	Unrestricted Funds Year ended 31 Mar 2022 £	Restricted Funds Year ended 31 Mar 2022 £	Total Funds Year ended 31 Mar 2022 £
Donations	2,765	-	2,765
Grants	-	4,000	4,000
	2,765	4,000	6,765

### 4. Income from charitable activities

	<b>Unrestricted Funds Year ended 31 Mar 2023 £</b>	<b>Restricted Funds Year ended 31 Mar 2023 £</b>	<b>Total Funds Year ended 31 Mar 2023 £</b>
Wandsworth CCG	102,128	-	<b>102,128</b>
Supervision, training & other fees	5,472	-	<b>5,472</b>
	<b>107,600</b>	<b>-</b>	<b>107,600</b>

	Unrestricted Funds Year ended 31 Mar 2022 £	Restricted Funds Year ended 31 Mar 2022 £	Total Funds Year ended 31 Mar 2022 £
Wandsworth CCG	102,128	-	102,128
Supervision, training & other fees	12,330	-	12,330
	114,458	-	114,458

**5. Total expenditure**

	<b>Unrestricted Funds Year ended 31 Mar 2023 £</b>	<b>Restricted Funds Year ended 31 Mar 2023 £</b>	<b>Total Funds Year ended 31 Mar 2023 £</b>
Staff costs	93,615	-	<b>93,615</b>
Supervision and training	18,940	2,000	<b>20,940</b>
Other staff costs	8,023	-	<b>8,023</b>
Premises	25,110	-	<b>25,110</b>
Administration	9,271	-	<b>9,271</b>
Governance	14,112	-	<b>14,112</b>
	<b>169,071</b>	<b>2,000</b>	<b>171,071</b>

	Unrestricted Funds Year ended 31 Mar 2022 £	Restricted Funds Year ended 31 Mar 2022 £	Total Funds Year ended 31 Mar 2022 £
Staff costs	94,151	-	94,151
Supervision and training	22,266	4,000	26,266
Premises	30,100	-	30,100
Administration	5,829	-	5,829
Governance	3,010	-	3,010
	155,356	4,000	159,356

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.

An analysis of staff costs can be found in note 6.

Governance costs consists of the following:

	<b>Total Year ended 31 Mar 2023 £</b>	Total Year ended 31 Mar 2022 £
Independent examination	<b>660</b>	1,098
Insurance	<b>1,062</b>	1,801
Legal fees	<b>12,082</b>	-
Bank charges	<b>308</b>	111
	<b>14,112</b>	3,010

## 6. Staff costs

	<b>Total</b>	Total
	<b>Year ended</b>	Year ended
	<b>31 Mar 2023</b>	31 Mar 2022
	£	£
Gross salaries	<b>89,934</b>	90,936
Employer's NIC	<b>2,209</b>	2,472
Employer's pension	<b>1,472</b>	743
	<b>93,615</b>	94,151

The average headcount during the period was 4 persons (2022: 5 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 £44,656 (2022: £49,858).

## 7. Debtors and prepayments

	<b>Total</b>	Total
	<b>31 Mar 2023</b>	31 Mar 2022
	£	£
Prepayments	<b>887</b>	59
HMRC control account	<b>518</b>	-
	<b>1,405</b>	59

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

	<b>Total</b>	Total
	<b>31 Mar 2023</b>	31 Mar 2022
	£	£
Accounts Payable	<b>2,643</b>	-
Accruals	<b>2,198</b>	3,403
Wages Payable - Payroll	<b>986</b>	-
HMRC control account	<b>-</b>	2,402
Pension control account	<b>379</b>	269
	<b>6,206</b>	6,074

**9. Analysis of charity funds**

	Balance brought forward Year ended 31 Mar 2023 £	Income for the period Year ended 31 Mar 2023 £	Expenditure in the period Year ended 31 Mar 2023 £	Transfers between funds Year ended 31 Mar 2023 £	Balance carried forward Year ended 31 Mar 2023 £
Restricted funds					
Clinical supervision	-	15,000	-	-	15,000
Miles Trust - increase supervision capacity	-	2,000	(2,000)	-	-
Miles Trust - premises costs	-	500	-	-	500
Restricted funds	-	17,500	(2,000)	-	15,500
Unrestricted funds	57,605	123,488	(169,071)	-	12,022
<b>Total funds</b>	<b>57,605</b>	<b>140,988</b>	<b>(171,071)</b>	<b>-</b>	<b>27,522</b>

**Clinical supervision**

The Charity received funds to provide clinical supervision to volunteer counsellors.

**Miles Trust - increase supervision capacity**

The Charity received funds to increase supervision capacity/frequency.

**Miles Trust - premises costs**

The Charity received funds towards redecorating costs.

	Balance brought forward Year ended 31 Mar 2022 £	Income for the period Year ended 31 Mar 2022 £	Expenditure in the period Year ended 31 Mar 2022 £	Transfers between funds Year ended 31 Mar 2022 £	Balance carried forward Year ended 31 Mar 2022 £
Restricted funds					
Clinical supervision	-	4,000	(4,000)	-	-
Restricted funds	-	4,000	(4,000)	-	-
Unrestricted funds	95,712	117,249	(155,356)	-	57,605
<b>Total funds</b>	<b>95,712</b>	<b>121,249</b>	<b>(159,356)</b>	<b>-</b>	<b>57,605</b>

## 10. Analysis of net assets

	Unrestricted Funds Year ended 31 Mar 2023 £	Restricted Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2023 £
Current assets	18,228	15,500	<b>33,728</b>
Current liabilities	(6,206)	-	<b>(6,206)</b>
	<b>12,022</b>	<b>15,500</b>	<b>27,522</b>

	Unrestricted Funds Year ended 31 Mar 2022 £	Restricted Funds Year ended 31 Mar 2022 £	Total Funds Year ended 31 Mar 2022 £
Current assets	63,679	-	63,679
Current liabilities	(6,074)	-	(6,074)
	57,605	-	57,605

## 11. 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:

	Total 31 Mar 2023 £	Total 31 Mar 2022 £
Within one year	<b>14,603</b>	19,470
Within two to five years	-	14,603

## 12. 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).

## 13. Related party transactions

During the year there were no related party transactions (2022: £Nil).

## 14. Post balance sheet event

An employment tribunal has been commenced against the Charity. It is in receipt of legal advice that this action can be challenged. It is not possible at the time of this report to estimate the financial impact should it be successful, but it is covered by the Charity's insurers.

**WANDSWORTH BEREAVEMENT SERVICE**

England & Wales - Charity number 1074904

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# Accounts

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# **Wandsworth Bereavement Service**

## **Trustees Annual Report and Unaudited Financial Statements Year ended 31 March 2022**

Charity registration - 1074904

Company number - 03628933



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## Reference and administrative details

### Charity number

1074904

### Company number

03628933

### Registered office

192 Lavender Hill  
London  
SW11 5TQ

### Trustees

Tristan Feunteun	Chairman
Eleanor Christie	Company Secretary (appointed on 2 December 2021)
June Eastmond	Company Secretary (resigned as Company Secretary and trustee on 2 December 2021)
Christina Best	
James Caspian	(co-opted on 24 November 2022)
Tom Cross	(co-opted on 24 November 2022)
Prof. Colin Feltham	(co-opted on 24 November 2022)
Diane Griffiths	(resigned on 24 November 2022)
Bridget Townsend	(resigned on 3 August 2021)

### Chief Executive Officer

Stuart Nevill from 15 December 2021

### Manager

Claire Beadon until 15 December 2021

### Director of Clinical Delivery

Claire Beadon from 15 December 2021

### Independent examiners

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

### Principal bankers

Barclays Bank plc  
83 Wandsworth High Street  
London  
SW18 2PR

## Chairman's report

Wandsworth Bereavement Service (WBS) provides counselling for Wandsworth residents affected by the death (or anticipated imminent loss) of a relative or friend - and who find they are currently not coping sufficiently with their lives and need the support that individual, one-to-one counselling can provide. WBS serves adults as well as children and young people.

This annual report for the financial year ending 31 March 2022 shows that our services continue to be very well-used, a trend that has only further increased in the period since then. It is with great pleasure that I note that our clients' feedback continues to be overwhelmingly positive.

Indeed, 2022 proved to be something of a breakthrough year for WBS, notwithstanding WBS being in its de facto fourth decade of operation. Just after the current reporting period, in May 2022, WBS was nominated as one of the Mayor of Wandsworth's two 'charities of the year', and this most welcome honour opened up two additional generous donations, from Enable and the Wandsworth Women's Institute. Given the Mayor is a former user of the service (see page 8), the new funding unlocked through the Mayor's generosity stands as testament to that positive client feedback, and to the bedrock that is the clinical rigour of our service delivery over the years - and stands to the credit of all of our people involved with that over the years.

We can only provide such a valued service thanks to the hard work of our excellent staff - both paid and voluntary. Our staff bring great passion and commitment to their work, in addition to their clinical expertise, allowing WBS to respond professionally and thoughtfully to the people we serve. Our volunteer counsellors give thousands of hours of their time over the year, and are the lifeblood of our service delivery. Our people, comprising our paid staff (including our highly skilled counselling supervisors) and our volunteer staff (both - in the reporting period - under the supervision of our Manager Claire Beadon, and our CEO Stuart Nevill), are the reason why our clients' feedback remains so positive.

My fellow trustees also generously volunteer their time for trustee meetings and countless other duties throughout the year, contributing their professional, commercial, and non-profit sector experiences and insights. There were two trustee departures within the reporting period, and one subsequently, and I am pleased to report that three highly experienced trustees were co-opted in November 2022 to replenish and further boost the board's expertise, and I welcome them all warmly to the WBS trustee team. The staff, service users, and I wish to express our gratitude to all our trustees (past and present) for their help in the governance and support of the overall running of the organisation.

We are focused on supporting the residents of the London Borough of Wandsworth (and neighbouring boroughs when bereavement counselling is unavailable), in particular through the challenges still arising from the pandemic. The improvements we have made - especially in the wake of all the adjustments necessitated by Covid-19 - required change, and I must record my gratitude to all our staff, volunteer counsellors, supervisors, trustees, and other supporters, for their continued flexibility as we continue to adapt our modes of delivering our services to ensure excellence for all colleagues and users of WBS. The combination of the board's investment in new staff (our new CEO and other new joiners), new systems, new patrons, and new funding all mean that WBS is slowly-but-surely boosting its best practices, strength, and ability to deliver for service users.

However, we continue our search for additional financial resources and support of all forms in order to bolster the resilience of - and offerings provided by - WBS. Such resources, we hope, will give us further firepower to not just meet but rather to continue to exceed the ever-increasing calls upon the services offered by WBS.

We are incredibly grateful to NHS South West London CCG, which continues to support our work and which provides the majority of our funding. We are also extremely grateful for the donations given to us by current and former clients and other organisations, such as the Miles Trust. It is only through these grants and donations that our work can continue.

*Tristan Feunteun*

Tristan Feunteun (Dec 30, 2022 11:41 GMT)

**TRISTAN FEUNTEUN**

**CHAIRMAN**

## CEO's report

At the end of my first year in post, it is my great pleasure to write to you about this remarkable charity that I've joined.

If the pandemic has shown us anything it is that we need each other at the most challenging times in our lives. At WBS we have had the opportunity to be there for the people of our local community, for the people of Wandsworth, when they have lost a loved one. We have been there to support our clients to talk about the person they lost, to grieve their loss, to remember what they loved about their friend or family member, and to share their pain, and help them to find the strength to rebuild their lives around that loss.

Our work matters immensely and I am in the very fortunate position of leading the delivery of this work, ensuring our charity operates according to its well-established values, supporting our staff to do their work as well as they can, building a professional and compassionate culture, and working with colleagues to develop our future direction of travel.

At WBS, we support a large number of clients with a relatively small team of employees. We're all busy, but we're also ambitious. We know what we do well and we know what feels challenging. We have asked ourselves what, if we had more financial resources, we would do to improve our impact in our local community - our 3 Year Strategy is the answer to that question.

But we don't just wait until we fundraise, we are continuously learning and adapting. This year, we've done a lot within the charity: we've re-structured our staff team; we've recruited a significant number of new counsellors; we've reviewed and updated a wide range of policies and procedures; we are starting to roll out new technologies to improve our management of financial and operational data; and more besides.

It has also been a remarkable year because of the support of the incoming Mayor and Deputy Mayor of Wandsworth, Cllrs Jeremy Ambache and Sarmila Varatharaj. Both have been clients at WBS, and both selected WBS as the Mayor's charity of the year. This honour has given us the opportunity to raise our profile locally, raise some much-needed funds, and to speak about death, grief and bereavement in various public arenas. This local support is already enabling us to move towards realising our new strategic aims.

We are proud that, with the support of the South West London & St George's NHS Trust, we are able to provide bereavement counselling free of charge to anyone who lives in the London Borough of Wandsworth. It speaks to the values of this Borough that there is a free bereavement counselling service in this community.

However, there are challenges ahead. The demand for our service increased by around 25% at the beginning of 2022. As a result, our clients are waiting longer for their counselling to start. This is a significant issue, because for some people bereavement support is needed soon after their loss - the longer they wait, the greater their pain and the greater chance that their bereavement will affect their health and wellbeing.

Our Strategy addresses this challenge head on. We need to improve how we work. We need to increase the range of the support we provide. We need to grow. We will be aided in this journey by the generosity of our supporters. On behalf of our clients, we express our heartfelt gratitude for this support. Thank you.

Death is part of life, but bereavement can be traumatic, it can overwhelm our coping mechanisms and halt us in our tracks, not knowing why or how to move forward in our lives. This is a time in our lives when we need support. Our job at WBS is to ensure that everyone who lives in Wandsworth has the right bereavement support, when they need it.

**STUART NEVILL**

**CHIEF EXECUTIVE OFFICER**

## 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 Wandsworth Bereavement Service for the year ended 31 March 2022.

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.

### Aims and objectives

The objects of Wandsworth Bereavement Service (WBS) are to relieve persons in the London Borough of Wandsworth who are in need after suffering from bereavement or loss, or due to terminal illness, by the provision of a counselling and supportive service for such persons and to the dissemination of specialist knowledge and skills associated with bereavement loss.

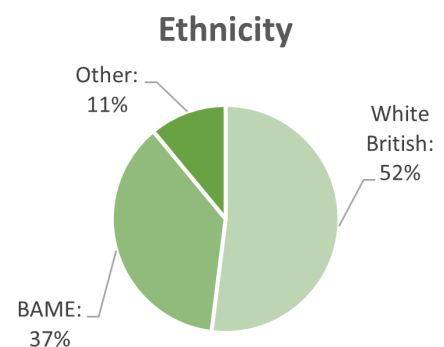
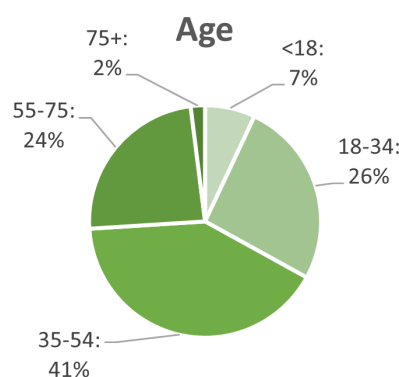
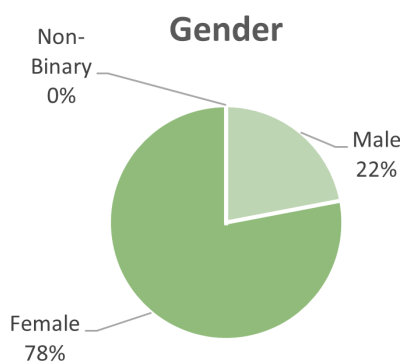
The trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and activities, and when planning the activities outlined in this report.

### What we did last year

#### Our work in numbers



#### Who we supported



#### Causes of death

- 200 bereavements were due to cancer, heart, old age, or another long-term health condition.
- 40 bereavements were due to a traumatic loss, such as murder, suicide, drug or alcohol related deaths, or an unexpected accident
- 30 bereavements were Covid related
- 10 bereavements were due to stillbirth or miscarriage

## Client survey feedback

Bereavement counselling does not just help our clients to reconcile themselves with the loss of a loved one, it also helps them to rebuild their lives around their loss. After bereavement counselling, we surveyed our clients - this is what they said:

### The impact of bereavement counselling

- 70% of clients surveyed said (they agreed or strongly agreed with the following statement), they 'felt happier and more at ease with themselves'
- 66% said they felt 'more in control of their life again'
- 66% said they were 'starting to enjoy their relationships with family and friends again'
- 64% said they felt 'more confident in themselves again'
- 55% said they were 'starting to enjoy life again'
- 49% said they were 'better able to manage at work / have returned to work'
- 35% said they 'visited their doctor less frequently'

The quality of WBS bereavement counselling:

- 97% of clients surveyed said 'their counsellor respected and enabled them to express their thoughts and feelings'
- 96% of clients said they would 'suggest WBS to someone else who had a bereavement'
- More than 90% said that their initial contact with WBS was 'helpful and efficient', that the information they were given about bereavement counselling by WBS was helpful
- More than 90% said that 'they felt understood by their counsellor' and that their counsellor had 'helped them to understand their feelings better and how their grief was affecting their lives'
- 90% said that their counselling 'had helped them'

### **The Mayor's Story**

When my wife, Ann, died in 2020 it was a huge shock to lose her unexpectedly because of a sudden heart attack. I was not prepared for this and the WBS counselling (virtually, because of Covid) helped me to reorientate my life after 48 years of being married. I think that I am still 'coming to terms' with this.

Having WBS as one of my charities has helped me talk about my loss of Ann and 'the hole' she has left in my life. Also, I think - and hope - it may have helped others talk more openly about their bereavements. I am honoured to support WBS this year and in the future.

Cllr. Jeremy Ambache  
Mayor of Wandsworth

## Our direction of travel

Our new 3-year Strategy, 2023-2026:

Wandsworth Bereavement Service has been supporting the residents of Wandsworth for 30 years, but we are at an important point in our history, we have reviewed where we have come from, where we are, and where we want to go in the years ahead.

We are known and respected in our local community. This strategy is about strengthening and building on what we already do, so that we can support more bereaved people at this time in their lives, when the right support at the right time can make all the difference.

Our vision is for the residents of Wandsworth to be able get the right kind of bereavement support, when they need it.

Our Strategic Aims over the next 3 years are to:

- Enhance our bereavement counselling service
- Expand the bereavement support we provide
- Develop the voice of the Wandsworth bereavement community
- Invest in the future of WBS

We will enhance our bereavement counselling service by:

- Enhancing the physical environment in which we offer bereavement counselling
- Increasing the number of counselling sessions we offer, to meet rising local need
- Pilot family and group counselling

We know that the bereavement counselling service WBS provides benefits our clients immensely. However, we also know that there are ways we can enhance the counselling we offer. Over the next three years, we want to develop: the property in which we provide counselling - a refreshed and re-decorated interior will make the environment a better place to work and a better place in which to receive bereavement counselling; a larger pool of bereavement counsellors, to reduce the time people wait for their bereavement counselling to start; and to complement our core 1-2-1 counselling service we will pilot group counselling and family counselling, which will also help us provide the most appropriate type of bereavement support to a larger number of people.

We will expand the bereavement support we offer by:

- Providing enhanced bereavement Information, Advice and Guidance online and over the phone
- Developing a pool of volunteers with lived experience of bereavement, to support each other and other people in need in our local community
- Developing a range of partnerships to enable WBS to reach all parts of our local community and offer new bereavement activities that will complement our counselling service.

WBS always has and always will provide bereavement counselling. However, the bereavement sector is developing and there is growing evidence that alternative forms of bereavement support complement counselling extremely well. By expanding the ways that we support local people, we can work with more people in different ways that work for them.

We will develop the voice of the Wandsworth bereavement community by:

- Disseminating the lived experience of bereavement
- Contributing to wider conversations about death and bereavement
- Sharing our counsellors and clients' insights about 'what works' in bereavement support

It is important to talk about death and bereavement. Talking about death and its impact upon our lives, helps others to do the same. We know that talking about loss and building human connection, at one of the most difficult times of our lives, can help immensely. This is a message that is very important for us to speak about publicly.

We will invest in the future of WBS by:

- Using technology for greater efficiency in management and administrative systems
- Enhance the learning and development opportunities for our staff
- Develop a sustainable fundraising operation, to help us realise our vision and deliver strategy

We do a lot right at WBS - we are well known in our community and we provide a high-quality counselling service. We support many local bereaved people each year, but with additional financial support we can help more bereaved people through counselling and new types of support.

## Financial review

During the current financial year, the Charity incurred a deficit of £38,107 (2021: deficit of £18,612), decreasing total reserves at year end to £57,605 (2021: £95,712), all of which were unrestricted in nature.

### Reserves policy

It is the policy of the trustees to maintain unrestricted reserves, which are the free reserves of the charity, at a level which provides sufficient funds to cover management, administration and support costs should the charity be required to settle its liabilities. Trustees have determined that this equates to £40,000 and the current reserves of £57,605 allow for a comfortable cushion given the ongoing economic environment.

## Structure, governance and management

### Governing Document

Wandsworth Bereavement Service is registered under the Companies Act 2006 as a company limited by guarantee and not having a share capital.

Wandsworth Bereavement Service is a registered Charity constituted as a limited company under its Memorandum and Articles of Association. The charity registration number is 1074904 (England and Wales) and the company registration number is 03628933 (England and Wales).

### Recruitment and Appointment of Trustees

The Trustees are also the directors of Wandsworth Bereavement Service for the purpose of company law. WBS's Articles of Association require a minimum of three trustees and there is no maximum number. Directors meet on a regular basis. The board of trustees has appointed a Chief Executive Officer (CEO), and has approved a scheme of delegated authority to the CEO to manage all day-to-day operations of the charity and provide support and advice to trustees on all financial matters.

The Chairman and Company Secretary of the charity were elected and re-appointed to their roles the Annual General Meeting on 11th May 2022.

The charity's Memorandum and Articles of Association state that there is no maximum length of service for directors and only the current directors can appoint new directors.

Trustees are committed to working in accordance with governance best practice, as issued by the Charity Commission. The Chief Executive Officer provides trustees with written reports during the year to ensure they are kept up to date with the activities of the charity. Trustees also review the portfolio of policies and procedures, prior to approving them for wider circulation and application.

Trustees and the Chief Executive Officer have carried out a root-and-branch review of the charity's policies and procedures. During the calendar year 2022, trustees reviewed and approved the following updated or new policies: Disciplinary Policy; Grievance Policy; Capability Policy; Equality & Diversity Policy; Anti-Harassment & Bullying Policy; Sickness Absence Policy; Redundancy Policy; Flexible Working Policy; Safeguarding Adults Policy; Whistleblowing Policy; Data Protection Policy; Business Continuity Policy; Health & Safety Policy; DBS Policy; Lone Working Policy; Counsellors Supervision Policy.

### [Risk management](#)

The trustees have assessed the major risks to which the charity is exposed, in particular those related to operation and finances of the Charity. During the year trustees implemented a Risk Committee to scrutinise major risks and approve steps to mitigate all such risks. The work of the committee resulted in a review and implementation of an updated Reserves Policy, and a review of financial management systems. The Risk Committee reports its findings and work to the full board of trustees.

### [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 meets 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 30 December 2022 and signed on its behalf by:

*Tristan Feunteun*

Tristan Feunteun (Dec 30, 2022 11:41 GMT)

**TRISTAN FEUNTEUN**

**CHAIRMAN**

## Independent examiner's report

I report to the Trustees on my examination of the accounts of Wandsworth Bereavement Service (charity number 1074904, company number 03628933) for the year ended 31 March 2022 which are set out on pages 15 to 24.

### 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.

A handwritten signature in black ink, appearing to read 'APN', followed by a long horizontal line extending to the right.

**ANDREW PHILIP NASH ACA**

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

**DATED: 30 DECEMBER 2022**

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 2022

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	Total Funds
		<b>Year ended 31 Mar 2022</b>	<b>Year ended 31 Mar 2022</b>	<b>Year ended 31 Mar 2022</b>	Year ended 31 Mar 2021
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>					
Donations & legacies	3	2,765	4,000	<b>6,765</b>	8,528
Charitable activities	4	114,458	-	<b>114,458</b>	113,340
Investments		26	-	<b>26</b>	74
<b>Total income</b>		<b>117,249</b>	<b>4,000</b>	<b>121,249</b>	121,942
<b>Expenditure on:</b>					
Charitable activities	5	155,356	4,000	<b>159,356</b>	140,554
<b>Total expenditure</b>		<b>155,356</b>	<b>4,000</b>	<b>159,356</b>	140,554
<b>Net income/(expenditure)</b>		<b>(38,107)</b>	<b>-</b>	<b>(38,107)</b>	(18,612)
<b>Reconciliation of funds:</b>					
Total funds brought forward	9 & 10	95,712	-	<b>95,712</b>	114,324
Total funds carried forward	9 & 10	<b>57,605</b>	<b>-</b>	<b>57,605</b>	95,712

The notes on pages 17 to 24 form part of the financial statements.

## Balance sheet

As at 31 March 2022

	Notes	£	Total 31 Mar 2022 £	Total 31 Mar 2021 £
<b>Current assets:</b>				
Debtors & prepayments	7	59	308	
Short term investments		56,991	69,993	
Cash at bank and in hand		6,629	31,088	
<b>Current assets</b>		<b>63,679</b>	<b>101,389</b>	
<b>Creditors:</b>				
Amounts falling due within one year	8	(6,074)	(5,677)	
<b>Net current assets/(liabilities)</b>			<b>57,605</b>	95,712
<b>Net assets/(liabilities)</b>			<b>57,605</b>	95,712
<b>The funds of the charity:</b>				
Unrestricted funds	9 & 10		<b>57,605</b>	95,712
<b>Total charity funds</b>			<b>57,605</b>	95,712

The notes on pages 17 to 24 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 2022, and the members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2022 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 30 December 2022 and signed on their behalf by:

*Tristan Feunteun*

Tristan Feunteun (Dec 30, 2022 11:41 GMT)

**TRISTAN FEUNTEUN**

**CHAIRMAN**

## 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 2022, 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 2022 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.

Using the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

#### 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 economic turbulence has had no material impact on this assessment.

#### Legal status

Wandsworth 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 192 Lavender Hill, London, SW11 5TQ.

#### 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.

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 9 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:

Computer equipment	3 years
Office equipment	4 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.

## Short term investments

Short term investments includes funds that are held on short term deposit for investment purposes with Scottish Widows and earn interest only.

2. Comparative statement of financial activities

		Unrestricted Funds Year ended 31 Mar 2021	Restricted Funds Year ended 31 Mar 2021	Total Funds Year ended 31 Mar 2021
	Notes	£	£	£
Income from:				
Donations & legacies	3	4,778	3,750	8,528
Charitable activities	4	113,340	-	113,340
Investments		74	-	74
<b>Total income</b>		<b>118,192</b>	<b>3,750</b>	<b>121,942</b>
Expenditure on:				
Charitable activities	5	136,804	3,750	140,554
<b>Total expenditure</b>		<b>136,804</b>	<b>3,750</b>	<b>140,554</b>
<b>Net income/(expenditure)</b>		<b>(18,612)</b>	<b>-</b>	<b>(18,612)</b>
Reconciliation of funds:				
Total funds brought forward	9 & 10	114,324	-	114,324
Total funds carried forward	9 & 10	95,712	-	95,712

### 3. Income from donations and legacies

	<b>Unrestricted Funds Year ended 31 Mar 2022 £</b>	<b>Restricted Funds Year ended 31 Mar 2022 £</b>	<b>Total Funds Year ended 31 Mar 2022 £</b>
Donations	2,765	-	2,765
Grants	-	4,000	4,000
	<b>2,765</b>	<b>4,000</b>	<b>6,765</b>

	Unrestricted Funds Year ended 31 Mar 2021 £	Restricted Funds Year ended 31 Mar 2021 £	Total Funds Year ended 31 Mar 2021 £
Donations	3,585	-	3,585
Grants	-	3,750	3,750
Coronavirus Job Retention Scheme	1,193	-	1,193
	<b>4,778</b>	<b>3,750</b>	<b>8,528</b>

### 4. Income from charitable activities

	<b>Unrestricted Funds Year ended 31 Mar 2022 £</b>	<b>Restricted Funds Year ended 31 Mar 2022 £</b>	<b>Total Funds Year ended 31 Mar 2022 £</b>
Wandsworth CCG	102,128	-	102,128
Supervision, training & other fees	12,330	-	12,330
	<b>114,458</b>	<b>-</b>	<b>114,458</b>

	Unrestricted Funds Year ended 31 Mar 2021 £	Restricted Funds Year ended 31 Mar 2021 £	Total Funds Year ended 31 Mar 2021 £
Wandsworth CCG	102,128	-	102,128
Supervision, training & other fees	11,212	-	11,212
	<b>113,340</b>	<b>-</b>	<b>113,340</b>

5. Total expenditure

	<b>Unrestricted Funds Year ended 31 Mar 2022 £</b>	<b>Restricted Funds Year ended 31 Mar 2022 £</b>	<b>Total Funds Year ended 31 Mar 2022 £</b>
Staff costs	94,151	-	<b>94,151</b>
Supervision and training	22,266	4,000	<b>26,266</b>
Premises	30,100	-	<b>30,100</b>
Administration	5,829	-	<b>5,829</b>
Governance	3,010	-	<b>3,010</b>
	<b>155,356</b>	<b>4,000</b>	<b>159,356</b>

	Unrestricted Funds Year ended 31 Mar 2021 £	Restricted Funds Year ended 31 Mar 2021 £	Total Funds Year ended 31 Mar 2021 £
Staff costs	84,904	-	84,904
Supervision and training	16,710	3,750	20,460
Premises	28,207	-	28,207
Administration	5,059	-	5,059
Governance	1,924	-	1,924
	136,804	3,750	140,554

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.

An analysis of staff costs can be found in note 6.

Administration costs for the prior year includes £786 loss on derecognition of historic fixed assets.

Governance costs consists of the following:

	<b>Total Year ended 31 Mar 2022 £</b>	Total Year ended 31 Mar 2021 £
Independent examination	<b>1,098</b>	1,098
Insurance	<b>1,801</b>	741
Bank charges	<b>111</b>	85
	<b>3,010</b>	1,924

## 6. Staff costs

	<b>Total</b>	Total
	<b>Year ended</b>	Year ended
	<b>31 Mar 2022</b>	31 Mar 2021
	£	£
Gross salaries	<b>90,936</b>	83,243
Employer's NIC	<b>2,472</b>	1,444
Employer's pension	<b>743</b>	217
	<b>94,151</b>	84,904

The average headcount during the period was 5 persons (2021: 5 persons).

No employee received employee benefits of more than £60,000 (2021: NIL).

The total employee benefits paid to key management personnel during the year was £49,858 (2021: £36,048).

## 7. Debtors and prepayments

	<b>Total</b>	Total
	<b>31 Mar 2022</b>	31 Mar 2021
	£	£
Prepayments	<b>59</b>	299
Accrued income	<b>-</b>	9
	<b>59</b>	308

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

	<b>Total</b>	Total
	<b>31 Mar 2022</b>	31 Mar 2021
	£	£
Accruals	<b>3,403</b>	3,489
HMRC control account	<b>2,402</b>	1,592
Pension control account	<b>269</b>	596
	<b>6,074</b>	5,677

**9. Analysis of charity funds**

	<b>Balance brought forward Year ended 31 Mar 2022 £</b>	<b>Income for the period Year ended 31 Mar 2022 £</b>	<b>Expenditure in the period Year ended 31 Mar 2022 £</b>	<b>Transfers between funds Year ended 31 Mar 2022 £</b>	<b>Balance carried forward Year ended 31 Mar 2022 £</b>
Restricted funds					
Clinical supervision	-	4,000	(4,000)	-	-
Restricted funds	-	<b>4,000</b>	<b>(4,000)</b>	-	-
Unrestricted funds	95,712	117,249	(155,356)	-	<b>57,605</b>
<b>Total funds</b>	<b>95,712</b>	<b>121,249</b>	<b>(159,356)</b>	-	<b>57,605</b>

**Clinical supervision**

The Charity received funds to provide clinical supervision to volunteer counsellors.

	<b>Balance brought forward Year ended 31 Mar 2021 £</b>	<b>Income for the period Year ended 31 Mar 2021 £</b>	<b>Expenditure in the period Year ended 31 Mar 2021 £</b>	<b>Transfers between funds Year ended 31 Mar 2021 £</b>	<b>Balance carried forward Year ended 31 Mar 2021 £</b>
Restricted funds					
Clinical supervision	-	3,750	(3,750)	-	-
Restricted funds	-	<b>3,750</b>	<b>(3,750)</b>	-	-
Unrestricted funds	114,324	118,192	(136,804)	-	95,712
<b>Total funds</b>	<b>114,324</b>	<b>121,942</b>	<b>(140,554)</b>	-	<b>95,712</b>

## 10. Analysis of net assets

	<b>Unrestricted Funds Year ended 31 Mar 2022 £</b>	<b>Restricted Funds Year ended 31 Mar 2022 £</b>	<b>Total Funds Year ended 31 Mar 2022 £</b>
Current assets	63,679	-	<b>63,679</b>
Current liabilities	(6,074)	-	<b>(6,074)</b>
	<b>57,605</b>	<b>-</b>	<b>57,605</b>

	Unrestricted Funds Year ended 31 Mar 2021 £	Restricted Funds Year ended 31 Mar 2021 £	Total Funds Year ended 31 Mar 2021 £
Current assets	101,389	-	101,389
Current liabilities	(5,677)	-	(5,677)
	95,712	-	95,712

## 11. Other financial commitments

On 31 March 2022, the Charity had annual future minimum lease payments under a non-cancellable operating lease for the office premises as set out below:

	<b>Total 31 Mar 2022 £</b>	Total 31 Mar 2021 £
Within one year	<b>19,470</b>	19,470
Within two to five years	<b>14,603</b>	34,073

## 12. Trustee remuneration

During the year, no Trustee received any remuneration (2021 - £Nil). No members of the Board of Trustees received reimbursement of expenses (2021 - £Nil).

## 13. Related party transactions

During the year there were no related party transactions (2021 - £Nil).









# WAN001 - Final Accounts - 31 March 2022

Final Audit Report

2022-12-30

Created:	2022-12-30
By:	Andrew Nash (andy@andynashac.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAOq88IKK0Xfxmrhzt3yq4Zh4aT-LsxVGJ

## "WAN001 - Final Accounts - 31 March 2022" History

-  Document created by Andrew Nash (andy@andynashac.com)  
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-  Agreement completed.  
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**WANDSWORTH BEREAVEMENT SERVICE**

England & Wales - Charity number 1074904

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# Accounts

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# **Wandsworth Bereavement Service**

## **Trustees Annual Report and Unaudited Financial Statements Year ended 31 March 2021**

Charity registration - 1074904

Company number - 03628933



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## Reference and administrative details

### Charity number

1074904

### Company number

03628933

### Registered office

192 Lavender Hill  
London  
SW11 5TQ

### Trustees

Tristan Feunteun	Chair
Eleanor Christie	Company Secretary (appointed on 2 December 2021)
June Eastmond	Company Secretary (resigned as Company Secretary and trustee on 2 December 2021)
Diane Griffiths	
Bridget Townsend	(resigned on 3 August 2021)
Christina Best	(co-opted on 29 May 2020)

### Chief Executive Officer

Stuart Nevill from 15 December 2021

### Manager

Claire Beadon until 15 December 2021

### Director of Clinical Delivery

Claire Beadon from 15 December 2021

### Independent examiners

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

### Principal bankers

Barclays Bank plc  
83 Wandsworth High Street  
London  
SW18 2PR

## Chair's overview

Wandsworth Bereavement Service (WBS) provides counselling for Wandsworth residents affected by the death (or anticipated imminent loss) of a relative or friend - and who find they are currently not coping sufficiently with their lives and need the support that individual, one-to-one counselling can provide. WBS serves adults as well as children and young people.

The annual report for the financial year ending 31 March 2021 shows that our services continue to be very well-used, a trend that has indeed increased in the period since then. It is with great pleasure that I note that our clients' feedback continues to be overwhelmingly positive.

We can only provide such a valued service thanks to the hard work of our excellent staff - both paid and voluntary. Our staff bring great passion and commitment to their work, in addition to their clinical expertise, allowing WBS to respond professionally and thoughtfully to the people we serve. Our volunteer counsellors give thousands of hours of their time over the year, and are the lifeblood of our service delivery. Our people, comprising our paid staff (including our highly skilled counselling supervisors) and our volunteer staff (both under the supervision of our Manager Claire Beadon), are the reason why our clients' feedback remains so positive.

My fellow trustees generously volunteer their time for trustee meetings and countless other duties throughout the year, contributing their professional, commercial, and non-profit sector experiences and insights. The staff, service users, and I wish to express our gratitude to the trustees for their help in the governance and support of the overall running of the organisation.

The changes necessitated by Covid-19 only struck at the very end of the previous reporting period, but set the scene for a challenging year. However, I must record my gratitude to all our staff, volunteer counsellors, supervisors, trustees, and other supporters, for their continued flexibility as we adapted our modes of delivering our services to ensure the safety of all colleagues and users of WBS, and to avoid the minimum of disruption to the service's users.

We are focused on supporting the residents of the London Borough of Wandsworth (and neighbouring boroughs when bereavement counselling is unavailable), in particular through the challenges arising from the pandemic. To this end we continue our search for additional financial resources and support of all forms in order to bolster the resilience of - and offerings provided by - WBS. Such resources, we hope, will give us further firepower to not just meet but rather to continue to exceed the ever-increasing calls upon the services offered by WBS.

We are very grateful to NHS South West London CCG, which continues to support our work and which provides the majority of our funding. We are also extremely grateful for the donations given to us by current and former clients and other organisations. It is only through these grants and donations that our work can continue.

*Tristan Feunteun*

**TRISTAN FEUNTEUN**

**CHAIR OF TRUSTEES**

## Manager's report

This year's report needs to be read in the context of the Covid-19 pandemic and the restrictions and lockdowns that were put in place by the Government to limit the spread of coronavirus. The Service's offices on Lavender Hill were closed on 20 March 2020 and the UK went into lockdown on 23 March 2020 for essentially 3 months.

There were no sessions for 2 weeks whilst the Service transitioned to offering sessions online via Zoom having put the necessary new policies and procedures in place. Initially all sessions were provided online and then, from July 2020, a small number of in person sessions were also made available to adult clients if they wanted to come to the Service for counselling as well as resuming face to face sessions for children and young people. Online sessions are still being offered to clients as it is the client's choice whether they want Zoom sessions or in person sessions.

I would like to take this opportunity to thank all our staff, supervisors and honorary counsellors for their willingness and enthusiasm in embracing the new service delivery by undertaking the necessary training to work online. The result of everyone's stalwart support in doing this meant that WBS offered clients a broadly similar number of sessions across the statistical year as the Service provided the previous year when all sessions were held in person. However, there were fewer counsellors working at the Service throughout the year which accounts for the slightly reduced number of sessions provided.

In the financial year April 2020 to March 2021, there were 428 new referrals which is a reduction of 26% over last year (576 new referrals). 360 (479) of the new referrals were from adults and 68 new referrals were for children and young people which was a 30% reduction in new referrals from last year.

In the first quarter April-June during the initial lockdown, there were only 74 new referrals. This was the time when the Government slogan was 'protect the NHS, save lives' so that the NHS was not overwhelmed. The majority of new referrals tend to come from GPs so this is the most likely explanation for a quarter fewer new referrals across the year.

309 new clients booked an initial assessment appointment in comparison to 532 booked assessments in the previous year. 37 of these appointments were for children and young people which was almost half the number booked last year (66). 284 new clients attended an initial assessment, 39% fewer than in the previous year (467). This included 33 children and young people attended their initial assessment which was also half the number attending last year (58). Almost no sessions were offered to children in the first lockdown as they needed to come to the Service for both their assessment as well as on-going sessions as most of them were not suitable for, or able to manage, online counselling.

The number of new clients starting on-going counselling (272) was 15% fewer than last year (322). This includes 4 adult clients who requested further counselling and did not have another assessment. 22 of the children and young people assessed in this statistical year took up counselling which was considerably fewer than in previous years, mainly due to the pandemic and what service was available.

Overall, 64% of new clients, who were referred and contacted the Service, took up bereavement counselling which is rather higher than last year (56%).

Wandsworth Bereavement Service provides 12-session contracts to clients and the nature of the therapeutic work continues to be around traumatic bereavement rather than 'normal' grief. The Service continues to be very valuable to those who are in need of bereavement counselling.

The large majority of referrals are from Primary and Secondary healthcare sources. 70% of referrals originated from GPs, Talk Wandsworth and other Healthcare Professionals which is similar to last year. Almost one in five new clients self-referred (18%).

Cancer again accounted for nearly one third (29%) of reported deaths, which is again similar last year. Heart Attack/Failure (11%) remains the second main cause of death that brought clients to WBS for counselling. And this year Covid-19 accounted for 9% of the deaths that clients contacted the Service about requesting counselling.

The majority of the new client population were either in their late 20s, 30s, 40s or 50s. Last year new clients were mainly in their 30s and 40s.

The overall feedback was very positive about the service provided. The counselling was rated as being helpful by a significant majority and the counsellor was considered to have respected the client's thoughts and feelings. The main concern was the length of wait to start counselling sessions after the initial assessment. The Children and Young People sends out feedback questionnaires to both parents and children and received 1 completed questionnaire on behalf of a child. The feedback was reasonably positive as the child found the counselling sessions quite helpful in terms of helping with their feelings. A detailed analysis can be found at the end of the Activity Report.

The managerial and office staffing levels were maintained at a similar level in the last year. Clinical supervision continues to be provided twice-monthly in order to adequately support the therapeutic work undertaken by WBS.

As usual, the Activity Report (for April 2020- March 2021) provides a written analysis of the client population and is supplemented by statistical analysis in graph form.

Overall, where age has been recorded two thirds of clients (68%) were aged between 18 and 59 which is the similar to last year. 15% of new clients were aged 60 or over which is slightly more than last year.

Referrals for children and young people (up to 18 years) accounted for 16% of new clients which is similar to last year although, of those taking up weekly counselling, children and young people accounted for 8% of new clients.

The ethnic mix remains diverse – 19% of new clients were Black British/Caribbean/African and 6% were British Asian/Asian/Indian Sub-Continent.

A further 17% originated from outside the UK and 8% of new clients had mixed parentage, so overall 50% of new clients were non 'White British' which is more than in previous years.

The majority of clients referred to the Service were again resident in postcodes SW11 (27%) as well as across the Borough: SW17 (16%), SW18 (17%) and SW15 (15%). Two new clients were either out of Borough and not registered with a Wandsworth GP or attending a Wandsworth school.

Over half of all new clients (51%) came for counselling as a result of a parent's death.

Most of the other reported deaths were close family: 11% were following the death of a spouse or partner, 11% were due to the death of a sibling and 10% were the result of a grandparent having died. 4% were following an adult son or daughter having died prematurely. 2% were the result of a miscarriage/termination or baby having died.

WBS provided 2,629 on-going weekly counselling sessions which is 20% fewer than last year in terms of the number of weekly sessions offered.

WBS emails all clients, when their counselling has ended, inviting them to complete a feedback questionnaire. 81 completed questionnaires were received from adult clients.

**CLAIRE BEADON**

**MANAGER/DIRECTOR OF CLINICAL DELIVERY**

## 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 Wandsworth Bereavement Service for the year ended 31 March 2021.

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.

### Aims and objectives

The objects of Wandsworth Bereavement Service (WBS) are to relieve persons in the London Borough of Wandsworth who are in need after suffering from bereavement or loss, or due to terminal illness, by the provision of a counselling and supportive service for such persons and to the dissemination of specialist knowledge and skills associated with bereavement loss.

The trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and activities, and when planning the activities outlined in this report.

### Achievements and performance

In the year 2020-21, which was at the start of the coronavirus pandemic, there were a total of 428 new clients, including children and young people (68) as well as adults (360), being referred to or contacting the Service. This represents a reduction of 26% in the number of new referrals over the previous year when there were 576 new referrals overall. There was a 30% reduction in the number of referrals for children and young people over the last year. The Service only offered online sessions between April-June 2020 due to the Covid-19 pandemic.

In terms of the profile of new client referrals, the figures for 2020-21 broadly correlate with previous statistical years. The average age across all clients (37 years to 43 years for adults and 7 years for children) is the same as the last several years.

WBS maintained its availability across age, gender and a diverse range of ethnic groups. So, once again, WBS provided a service to all client groups in Wandsworth, in line with our vision and mission statements.

#### Table 1: New Referral Outcomes

428 individuals contacted or were referred to WBS, which was a marked reduction of 26% over last year (576). 68 (16%) of these new referrals were for children and young people under 18.

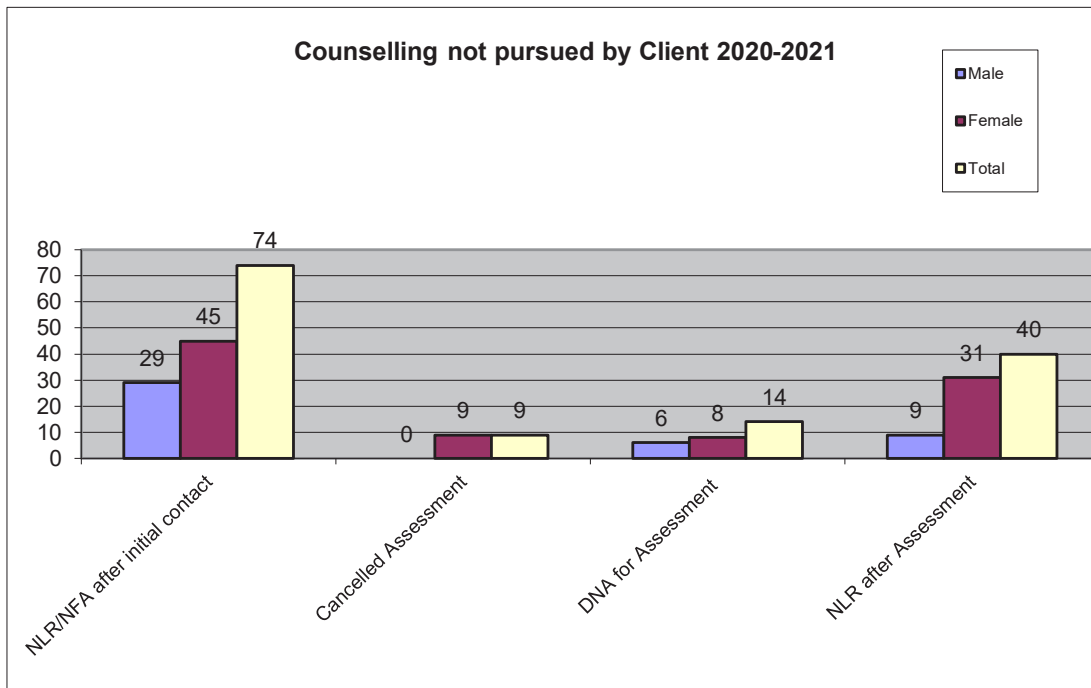
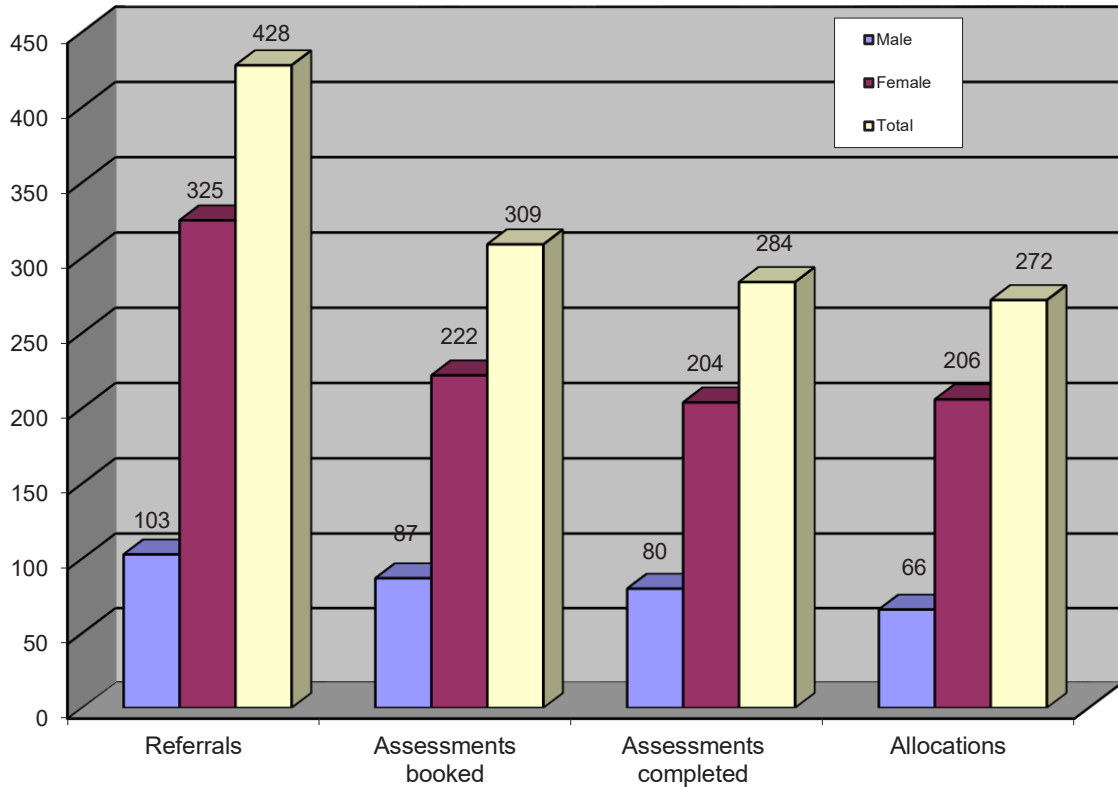
Amongst new referrals, a quarter of new referrals were male – 103 (24%) and three quarters were female – 325 (76%). This is broadly similar to last year when 73% females contacted the Service.

Out of the 428 new referrals, no further action was recorded for 74 individuals (23 children/young people and 51 adults) after the initial contact (17%) which is nearly 50% increase over last year (50), probably due to the pandemic. Overall 14% of adult referrals did not follow up on their referral whereas the percentage for children and young people was 34%. It continues to be harder to get children/young people to engage with the Service and book an initial appointment than it is for adults for a range of reasons, particularly during the pandemic when most children required face to face appointments.

The children and young people were referred to the Service through a range of different referrers: a parent, their school, GP, CAMHS/Access, Early Help Team, Wandsworth Children Services or a Social Worker.

If a school refers a child or young person, the parent and/or child's carer is encouraged to contact the Service direct in order to arrange an initial assessment session but if this does not happen then WBS makes contact direct with the parent or carer in order to try and arrange the initial session. For younger or

**Table 1: New Client Population April 2020-March 2021**



vulnerable children, the parent needs to be able to bring the child to an initial appointment.

So, for those children where the referral is not followed up, it may be that the family overall was finding the situation too difficult to be able to manage bringing the child for counselling or it may be that whilst the parent/referrer considered the child was not managing the bereavement very well, the child or young person him/herself did not want to come for an initial session.

36 out of the 52 adults who did not follow up their referral were sign-posted to WBS by their GP/Social

Prescriber. 5 adult clients who did not follow up on the referral were self-referrals.

These may be considered to be unwanted referrals either because the client did not respond to the letter/email sent by WBS inviting him/her to contact the Service to arrange an initial appointment or the client no longer required bereavement counselling. It may be concluded that, whilst a bereavement/grief response was identified, mostly by a healthcare professional, these clients chose not to pursue counselling for a variety of reasons at that time.

309 initial assessment appointments were arranged, on the basis of slightly over a quarter being men/boys – 87 (28%) and just under three quarters being women/girls – 222 (72%). 37 of these appointments were for children and young people. The number of assessments booked represents a decrease of 42% over last year when 532 initial assessment appointments were arranged. This was again a result of the pandemic.

Some of the assessments resulted from referrals in the previous statistical year and, equally, several referrals towards the end of the financial year 2019-20 had their first appointments booked for this statistical year, i.e. 2020-21.

Of the initial appointments that were requested and booked, only 9 clients cancelled their appointment (in comparison with 27 clients last year) and 14 clients did not attend (DNA) their initial session (in comparison with 37 clients last year). This may be because a lot of assessments were carried out online via Zoom.

This year overall, 74% of clients arranged an initial appointment as a result of their referral in comparison to last year when 89% of new referrals booked an initial assessment.

284 initial assessment sessions were completed in the year (66% of all new referrals). 33 children/young people attended their initial assessment. However of those new clients who booked an initial assessment, 92% attended their appointment in comparison to last year when 78% of appointments were attended. 39% fewer assessments were completed this year – 467 in the previous year.

After completing the initial assessment, 51 individuals (12% of all new clients) no longer required/did not take up on-going counselling which is considerably lower than last year's figure (131). 37 of these new clients were adults and 14 were children/young people.

The assessment session can serve to normalise the grieving process for clients who then feel able to manage their grief with the help of their existing support network and without therapeutic input.

Equally, some clients can find the initial session too difficult and painful and do not feel able to engage in the counselling process at that stage. Some of these clients contact the Service several months later to arrange sessions saying that they were not ready to process their grief sooner.

This year, 2 clients who were not offered counselling following the initial assessment as their issues were of a more generic/general nature rather than being specifically around grief. As such, they were signposted to either Talk Wandsworth or a general counselling service as this was agreed as being more suited to their needs.

When the counselling contract ends, all WBS clients are offered the possibility of re-contacting the Service if they wish to do so after a few months. Amongst the adult clients, 5 previous adult clients (three women and two men) re-contacted WBS following the completion of their counselling contract to request further counselling. They were all allocated to a counsellor without another formal assessment being completed as their sessions had ended only a few months earlier and there was no additional bereavement.

272 new clients (64% of all new referrals) started counselling during the statistical year in addition to those clients already receiving on-going counselling. This includes the clients who re-contacted the Service to request further counselling. Last year, a lower percentage took up counselling (56%) although in terms of actual new clients the number last year was higher at 322.

Of the clients allocated to a counsellor in this statistical year and therefore included as new allocations, 59 had been assessed in the previous year. Equally, 31 clients who were assessed in the statistical year 2020-21 were allocated a counsellor in the new statistical year.

In addition, there were an additional 2 clients who were due to start their sessions the week lockdown began in March – they no longer wanted counselling when offered face to face sessions later in the year. A

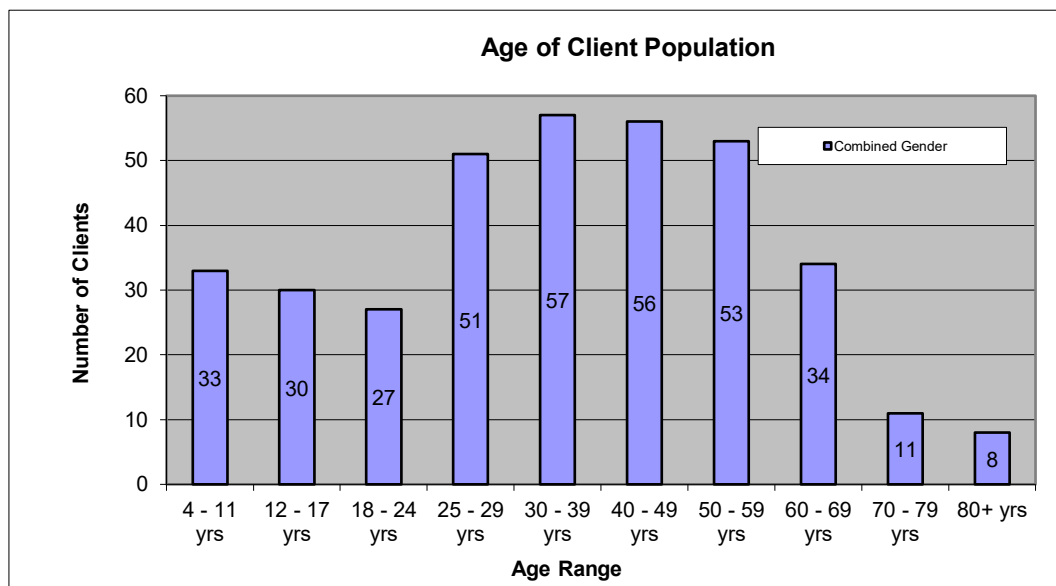
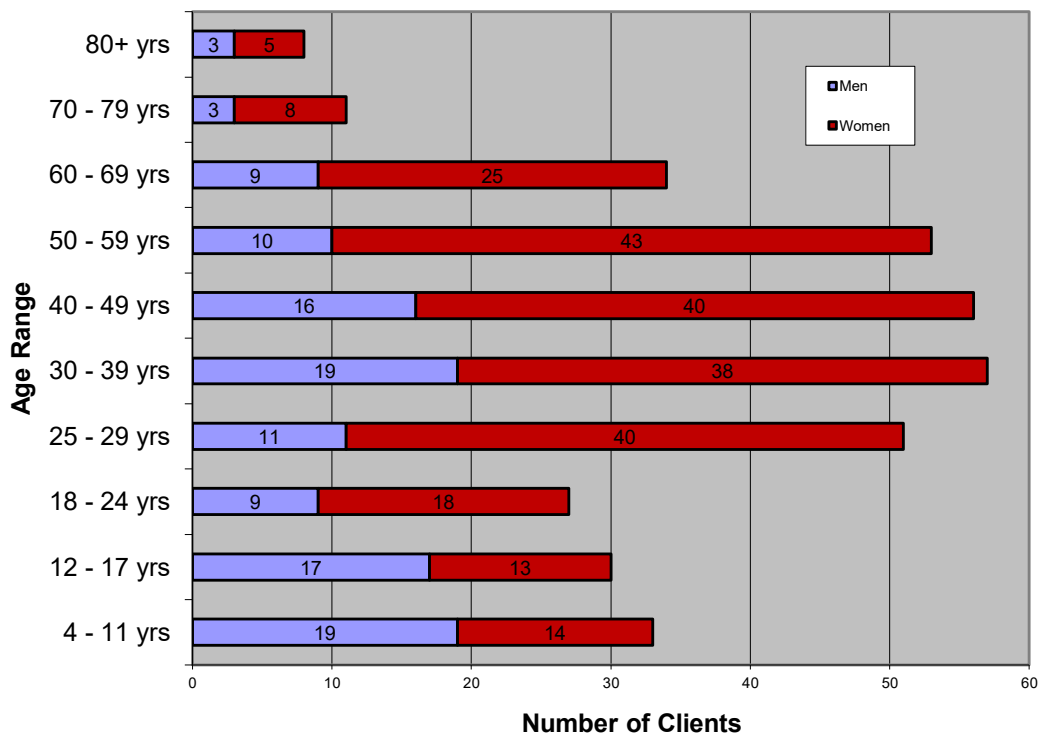
further 8 clients wanted face to face sessions but were either shielding or did not feel safe to come in to the Service so did not take up counselling. This explains the seeming discrepancy between the number of assessments and allocations.

Of the clients allocated to a counsellor for regular weekly counselling, a few clients (all adults) did not attend their first session or cancelled the sessions before counselling began. A further small number of clients only attended either one or two of their regular weekly counselling sessions and did not come to any subsequent sessions. WBS offers all clients 12 sessions of weekly counselling.

This year, no in person home based counselling sessions were offered. These are usually offered to people with mobility difficulties as well as those unable to attend the Service for other physical and/or psychological reasons.

**Table 2: New Clients by Age and Gender**

**Table 2: Client Population by Age and Gender April 2020-March 2021**



Of the new clients who attended an initial assessment, 72% were female and 28% were male which is broadly similar to last year - female (74%) and male (26%).

This includes both adults and children/young people. The ratio between females and males who attended their assessment session reflects those who booked an assessment but twice as many women as men (adults) did not follow up on their referral by booking an appointment.

Where age was recorded, the majority of new clients were either 25-29 (14%), in their 30s (16%), 40s (16%) or 50s (15%). This year there was a wider age range than in recent years when new clients have been mainly in their 30s and 40s.

Overall, 70% of new clients contacting the Service were aged between 25-69 which is a slightly older age range than in previous years. 8% were aged between 18-24 and a further 5% were 70 or over.

Where age was recorded, 17% of all new clients were children and young people under 18 years old: 9% were under 12 and 8% were 12-17 years old. The split between primary and secondary age children was similar to last year.

The youngest client seen for an assessment/counselling this year was 4 years old and the oldest client was 94 years old, which maintains a similar pattern to previous years.

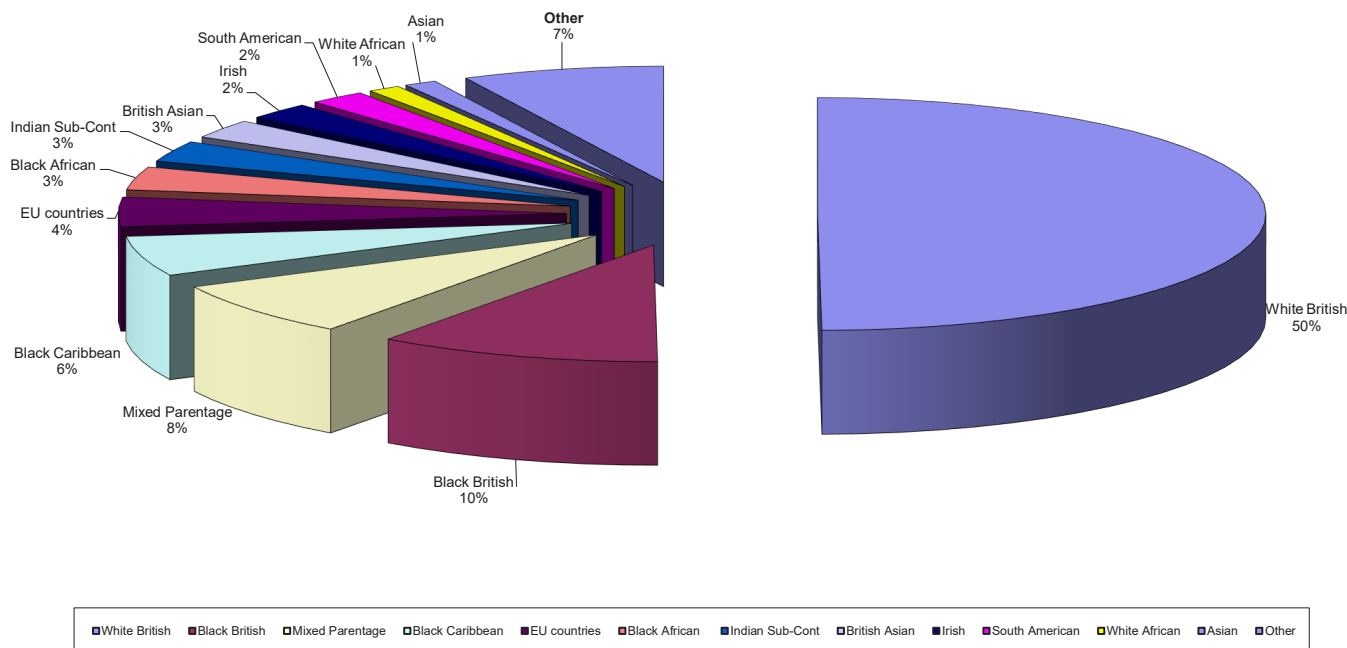
No age was known for 68 clients as they did not follow up on their referral or did not attend their assessment.

In terms of the distribution curve by age, there were proportionately more new clients who were men aged 18-24 (33%) and in their 30s (33%). Amongst children and young people, 44% of new clients were girls and 56% were boys, which is markedly different to the gender split amongst adult clients.

Bereavement counselling therefore remains accessible to all age groups and, once again, reflects the predominantly working age/family population resident within the Borough of Wandsworth.

**Table 3: Ethnicity of Client Population**

**Table 3: Ethnicity of Client Population April 2020-March 2021**



In terms of new clients referred to WBS, half (50%) were White British which is fewer than last year (56%) and previous years.

As such, half of new clients were from a different ethnic origin – 10% of clients were Black British (similar to last year) and a further 6% were Black Caribbean and 3% were Black African in terms of ethnic origin. The combined figure of 19% is higher than last year when 15% of the new client population was Black British/

Caribbean/ African. 3% of new clients were British Asian, the same as last year.

4% of clients were from an EU country which is lower than last year (6%) and may be as a result of Brexit. 2% of new clients were Irish.

3% of new clients were from the Indian Sub-Continent, 2% were from South America, 1% were Asian and a further 1% were White African. These figures are broadly similar to last year. 7% of clients were from other countries/parts of the world.

8% of clients were of mixed parentage either having one parent who was British or neither parent being British, which is more than last year.

The ethnic mix is as diverse as last year and WBS continues to be available to British clients as well as non-British clients who are either English speaking or clients who speak other languages as their mother tongue. WBS provides counselling using an interpreter if/when required.

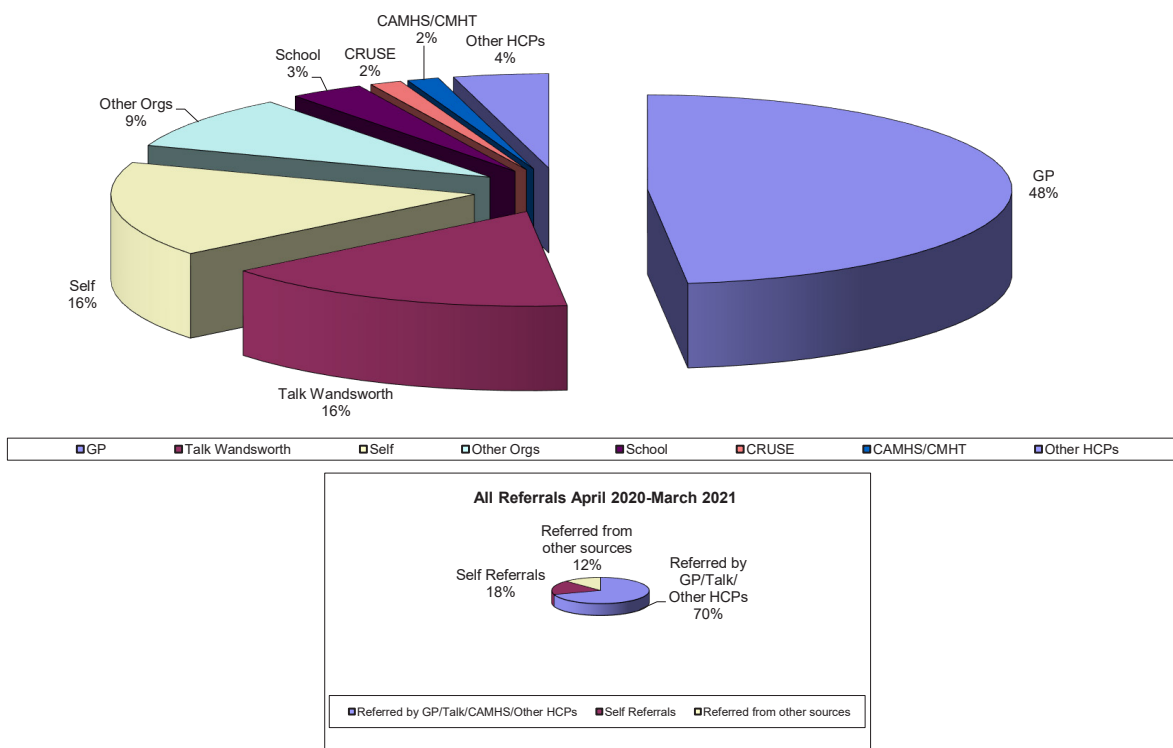
Overall, the WBS client population for 2020-21 reflects the demographic population of Wandsworth although, a slightly lower proportion of new clients were White British than were currently resident in the Borough as a whole. 53% of the Wandsworth population in the 2011 census was White British whereas 50% of new clients in this statistical year were White British. The results of the 2021 census are not yet published.

This year slightly under 40% of new clients reported a religious significance for themselves which is slightly fewer than last year. They were predominantly either Catholic (40) or Church of England/Anglican (22). Nearly as many clients simply described themselves as Christian (46). Other new clients stated they were Muslim (19), Hindu (3), Buddhist (3), Jewish (2), Jehovah’s Witness (2). Five clients described themselves as Spiritual. 7 other Christian denominations were mentioned.

Five clients each described themselves as Agnostic or atheist.

**Table 4: Referral Source**

**Table 4: Referral Source April 2020 - March 2021**



The number of clients ‘referred’ to the Service (82%) was similar to last year (83%).

Nearly three quarters (70%) of all new referrals came from a combination of GPs, Talk Wandsworth, other Healthcare Professionals (HCPs) such as the hospice/hospital involved/Springfield, Home Treatment Team, CMHTs and CAMHS. This is similar to last year (72%).

Referrals via GPs (48%) were slightly lower than last year (51%) and referrals from Talk Wandsworth were the same (16%). 6% of new referrals were from other Healthcare professionals including CAMHS, again the same as last year.

9% of referrals came from other professionals including Social Workers or Support Workers working in other organisations which slightly higher than last year (6%). There were a handful of referrals from the Early Help Team, Thrive, Wandsworth Children Services and Family Action.

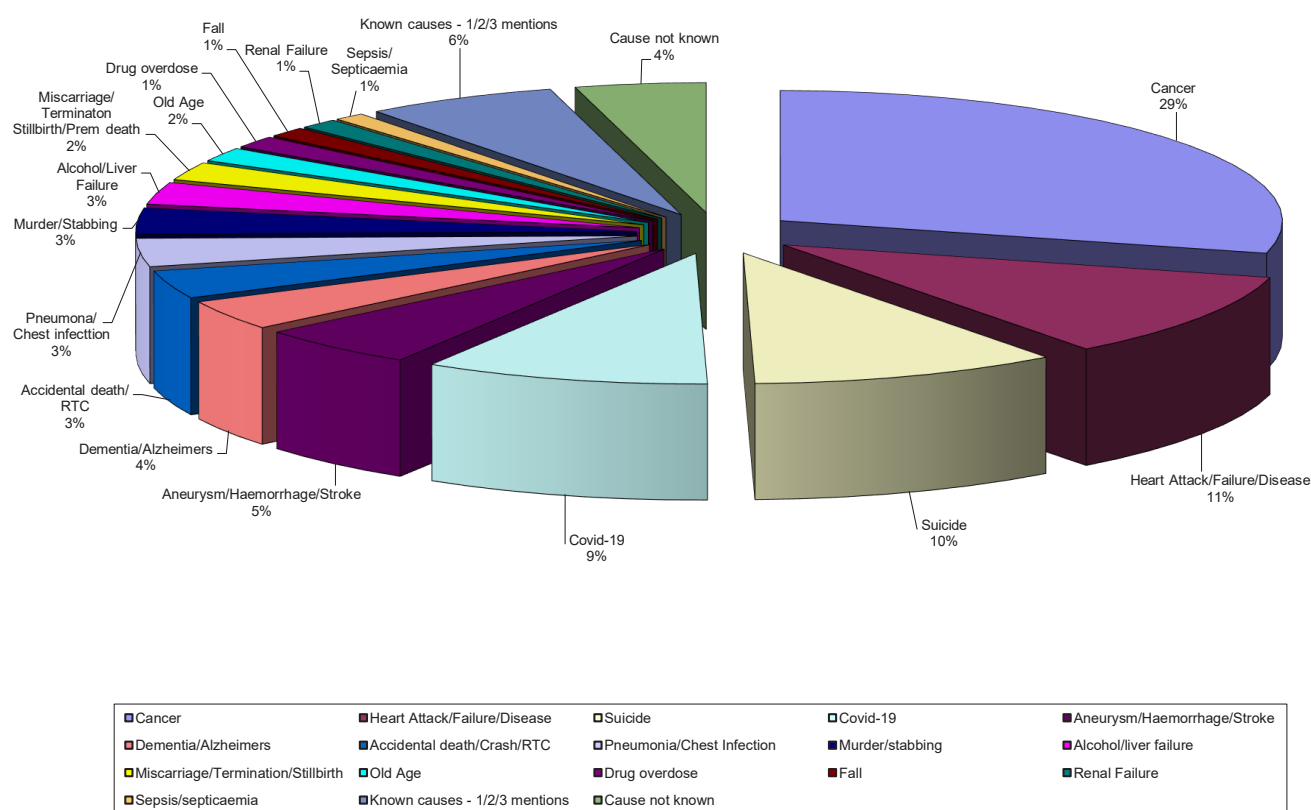
3% of referrals came from Schools which is similar to last year (5%). This is the route through which bereaved children and young people are often referred to the Service.

18% of all referrals were 'self referrals' which is similar to last year (17%). 16% of clients contacted the Service direct ('self referred') without having been referred by any other service, which is the same as last year. 2% of clients initially contacted CRUSE which is the same as last year.

As WBS is the only organisation within the Borough of Wandsworth offering bereavement counselling, anyone contacting CRUSE from both within the Borough and neighbouring Boroughs (where bereavement counselling is not available) are referred on to WBS.

**Table 5: Causes of Bereavement**

**Table 5: Causes of Bereavement April 2020 - March 2021**



This year, Covid-19 accounted for 9% of deaths and was also mentioned as a factor in some other deaths even when not the primary cause.

Cancer (29%) remains the single main cause of death recorded by the Service which is the same as last year (30%). This includes brain tumour, lymphoma and leukaemia which is how the client described the cause of death.

Heart Attack/Failure (11%) is the second most frequent cause of the client's bereavement which is lower than last year (17%).

Cancer and Heart Attack/Failure remain the two primary causes of death reported by clients and account for almost half (40%) of all bereavements reported by clients across the year.

The number of clients requesting counselling after someone close to them had suffered a violent death

again led to suicide (10%) being the third most cited cause of death which is higher than last year (7%). A further 3% of clients reported murder/stabbing as the cause of their bereavement which is similar to last year (2%). Violent deaths accounted for 13% of all deaths which is an increase on last year (9%).

In addition, some of the other deaths reported by clients were either sudden or unexpected. This accounts for a further 10% of all the causes of bereavement –aneurysm/brain haemorrhage/stroke (5%), accidental death/RTC-Road Traffic Collision (3%), sepsis/septicaemia (1%) and drug overdose (1%).

Other causes of death that may have been less sudden but no less traumatic and distressing for the bereaved client were dementia/alzheimers (4%), pneumonia/chest infection (3%), alcoholism/cirrhosis/liver failure (3%), old age (2%),fall (1%) and renal failure (1%).

Baby/infant death which includes miscarriage, termination and still-birth accounted for 2% of deaths which is similar to last year’s figure (3%).

Known causes of death which were mentioned either once, twice or 3 times are grouped together for the purposes of these statistics and, this year, accounted for 6% of reported deaths, which is similar to last year’s figure (5%).

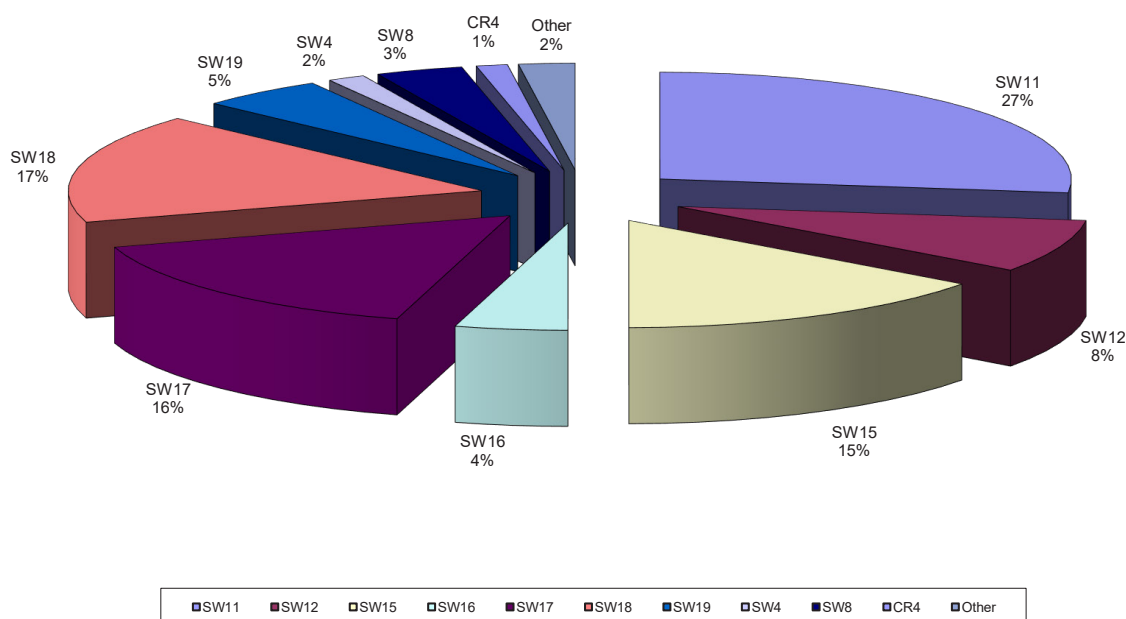
4% of clients stated that the cause of death was not known, which is similar to last year (3%).

It is important to note that the cause of bereavement is recorded in terms of how the client described and/or understood the death to have occurred. The figures therefore represent the initial cause of death stated at referral and/or assessment.

In terms of clients’ bereavement and loss issues, these are often wide ranging – 12% of clients (14% last year) contacted WBS as a result of multiple bereavements – and can involve bereavements from many years ago as well as in the recent past. This, in turn, informs the nature of the grief therapy to be addressed.

**Table 6: Client’s residence by Postcode**

**Table 6: Client’s Residence by Postcode April 2020- March 2021**



The majority of clients referred to the Service were again resident in postcodes SW11 (27%), SW17 (16%), SW18 (17%) and SW15 (15%). 8% of clients were resident in SW12, 5% in SW19 and 4% in SW16. The split across postcodes was comparable to last year.

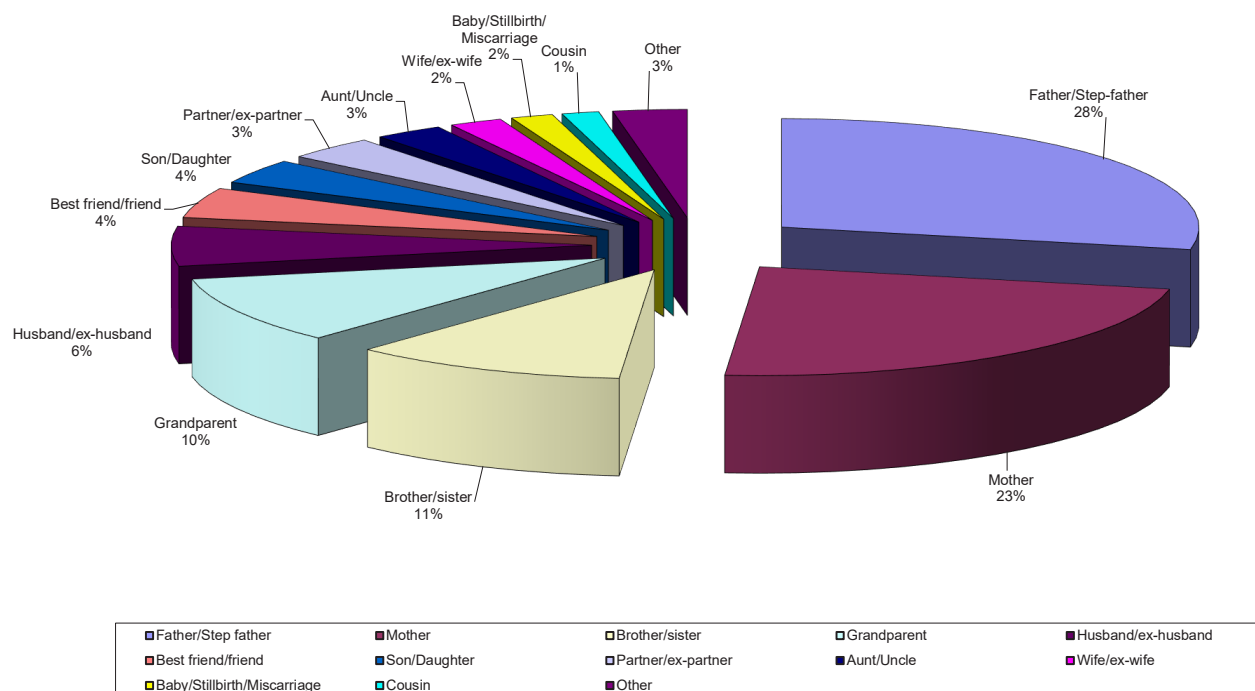
In addition, 3% of new clients were resident in SW8 and 2% lived in SW4. 1% were resident in CR4. 2% were resident in other postcodes.

22 new referrals were resident outside the Borough in postcodes other than SW. In this statistical year, two new referrals who lived out of Borough were not either registered with a Wandsworth GP or attended a Wandsworth school. WBS also continues to offer counselling to clients from neighbouring Boroughs who have been unable to access bereavement counselling elsewhere.

The mix of clients continues to reflect the geographical spread across the Borough evidenced in previous years.

**Table 7: Client’s relationship to the person who died**

**Table 7: Relationship to the Person who died April 2020-March 2021**



Of the total number of deaths reported by clients and for which bereavement counselling was required, slightly over half related to the death of a parent (51%), with a similar number of clients contacting the Service because their father/step-father (28%) or their mother/step-mother (23%) had died. This is similar to last year’s figure (53%).

In terms of individual clients, over half of all new clients (53%) came for counselling as a result of a parent’s death. Last year the figure was 59%.

11% of the deaths around which clients required counselling were the result of a spouse or partner having died, which is similar to last year (10%).

11% of deaths for which clients required counselling were due to the death of one of their siblings, slightly up on last year (8%).

4% of reported deaths were due to a son or daughter (as an adult) having died prematurely which is similar to last year’s figure. A further 2% were the result of a miscarriage/termination or baby/child having died which is the same as last year.

10% of reported deaths were the result of a grandparent having died – often this was someone to whom the client had been particularly close and who had taken on more of a parental role – which is a slight increase on last year.

A further 3% of reported deaths were due to the death of an aunt/uncle. 1% wanted counselling because a cousin had died. This was similar to last year.

Nearly all clients required counselling because a close family member had died. 4% of reported deaths were due to the death of a best/close friend, which is slightly lower than last year.

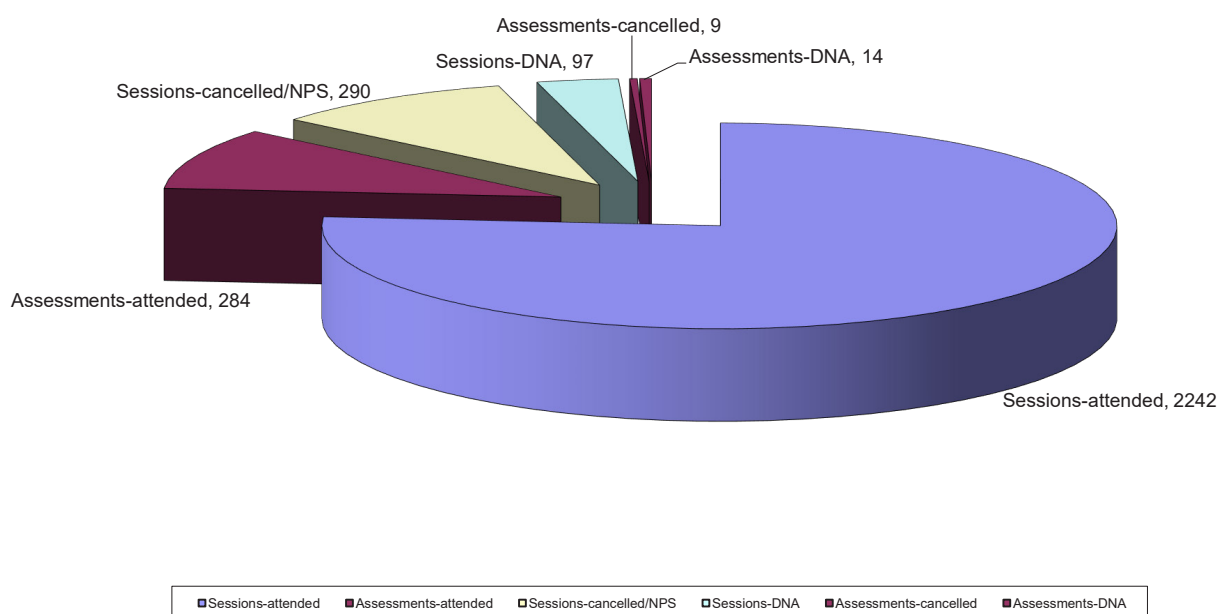
A further 3% of deaths were of a less immediate family member such as parents’ in-law, brother/sister-in-law as well as nieces, a grandchild as well as a colleague.

One in seven clients (12%) presented to WBS because they had experienced multiple deaths either in the last year or over a period of time. In the latter situation, it seemed that the most recent death may have triggered unresolved feelings around earlier bereavements, which is not uncommon if the grief has not been adequately addressed at the time.

It is also important to note that the death can have occurred anywhere in the world and not necessarily in London or the UK. Given the ethnic mix within the Borough of Wandsworth, the individual who is bereaved may not have any close family or friends nearby who they can turn to for support at such a difficult time. In such circumstances, as well as for anyone who may feel isolated with their grief, WBS is a highly valuable resource for people to be able to approach for bereavement counselling.

**Table 8: Number of sessions attended**

**Table 8: Counselling sessions provided April 2020 - March 2021**



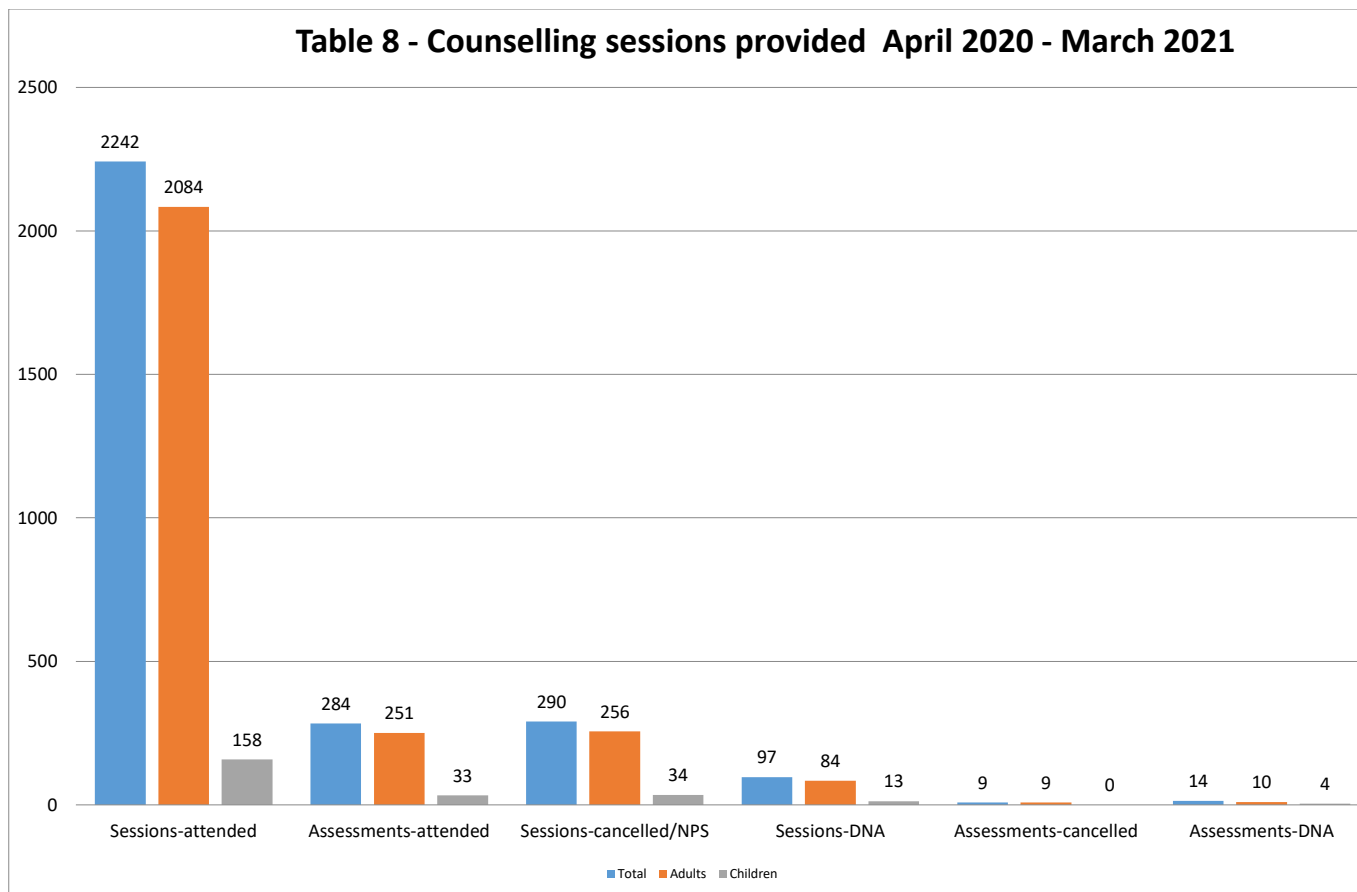
During the statistical year 2020-21, WBS provided 3,327 on-going weekly counselling sessions. This was a considerable decrease (21%) over last year in the number of weekly sessions offered. 205 of these sessions were offered to children/young people in contrast to 311 sessions last year.

Attendance rates are good which may also be a function of primarily offering online sessions and, overall, clients attended 2,242 sessions during the year (85%). Of these sessions, 2,084 sessions were attended by adult clients and 158 weekly sessions were attended by children/young people. Fewer sessions were offered to children/young people this year as most were not suitable for online counselling.

290 (11%) weekly sessions were either cancelled/no planned session and 97 (4%) sessions were not attended (DNA) which means that clients did not attend and did not contact the Service to cancel. It may be considered that clients are more engaged in the counselling process if they cancel their session, for whatever reason, rather than just not attending.

86% of the weekly sessions made available to adults were attended and 77% of the weekly sessions provided to children/young people were attended. Younger children are reliant on a parent/carer to bring them to their sessions whereas teenagers can often be less committed to attending weekly counselling so attendance is usually lower.

**Table 8 - Counselling sessions provided April 2020 - March 2021**



At times, there can be a short delay between one client ending their sessions with a counsellor and a new client being able to start in the available session time. Counsellors are also away at times due to holidays and/or other commitments/illness. So the number of available sessions can vary throughout the year.

In addition, 284 assessments sessions were completed (33 of these with children/young people) whilst a further 23 clients (8%) either cancelled (9) or did not attend (14) their initial assessment appointment. Four of these appointments were for children/young people. In percentage terms this was a slight decrease over last year (16%).

A total of 2526 clinical hours, including weekly counselling sessions and assessment appointments, were attended during the course of the year out of a total of 2936 hours made available which makes an 86% attendance rate overall which is higher than last year (80%). The high attendance rate may be a function of providing so many sessions online this year.

**Feedback once counselling has ended**

When clients end their counselling sessions (irrespective of how many sessions are attended) they are sent a feedback form in the post to complete and return to the office.

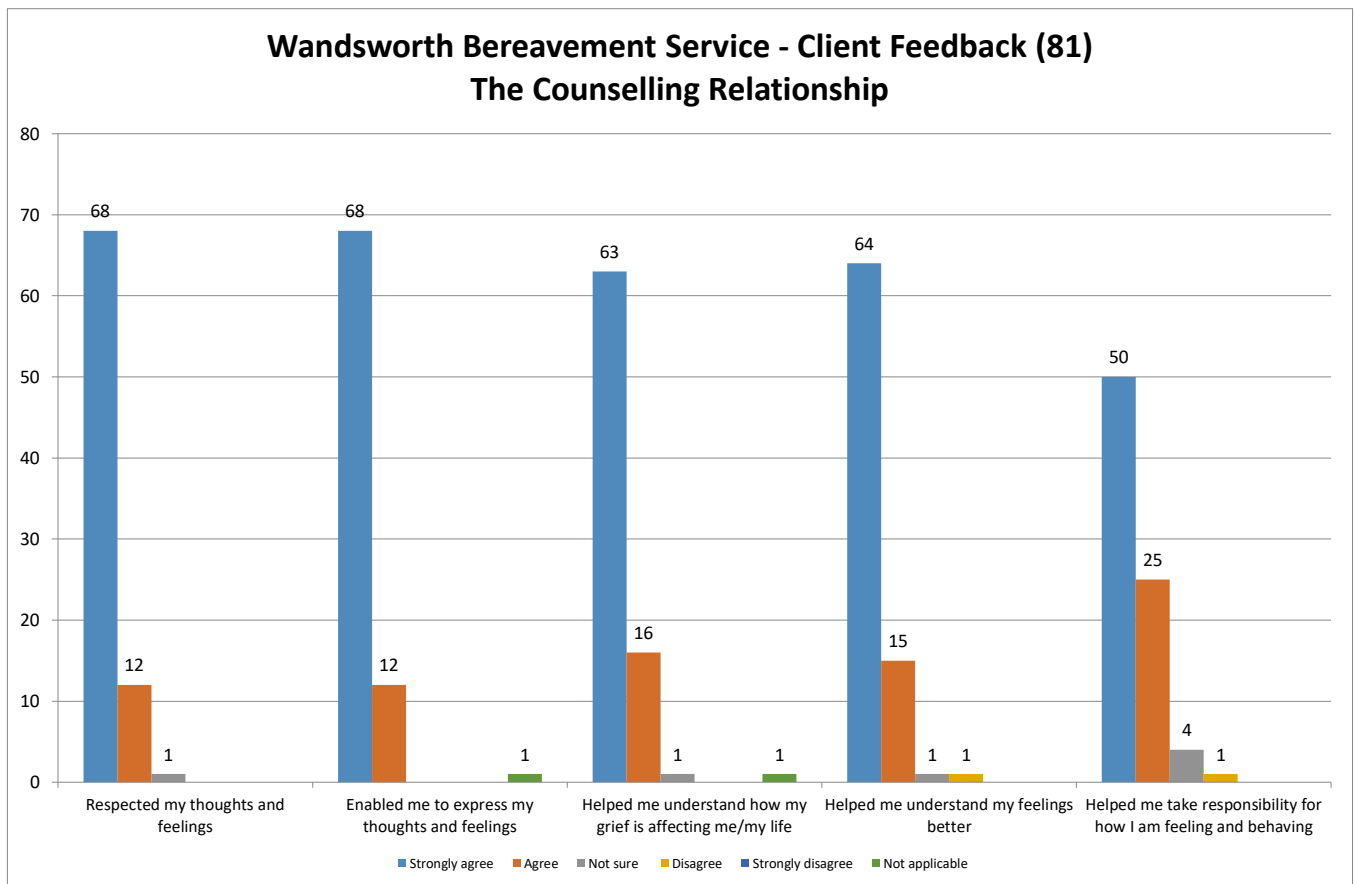
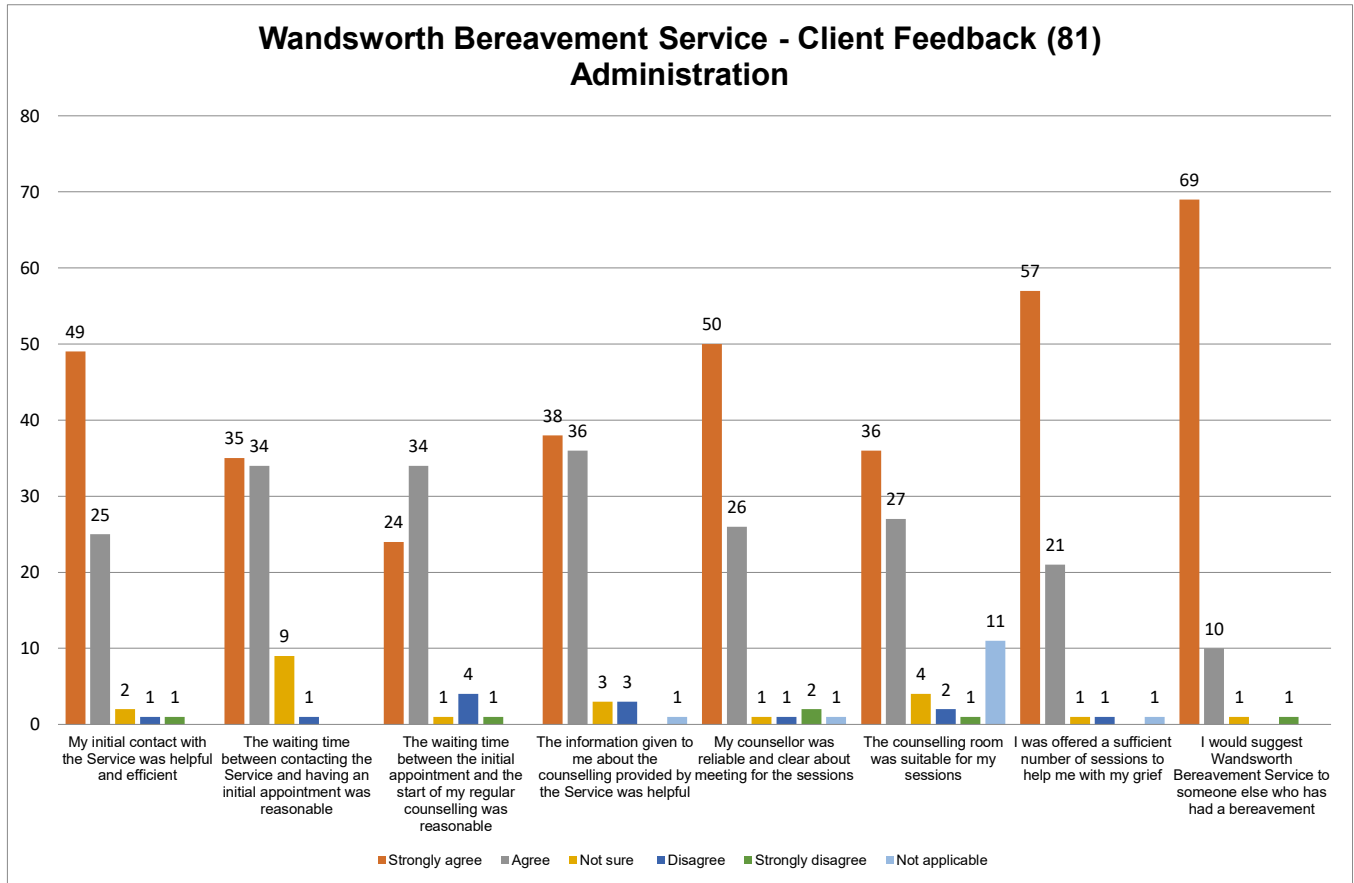
This year 81 adult clients and 1 child (or their parent/carer) returned their completed questionnaires.

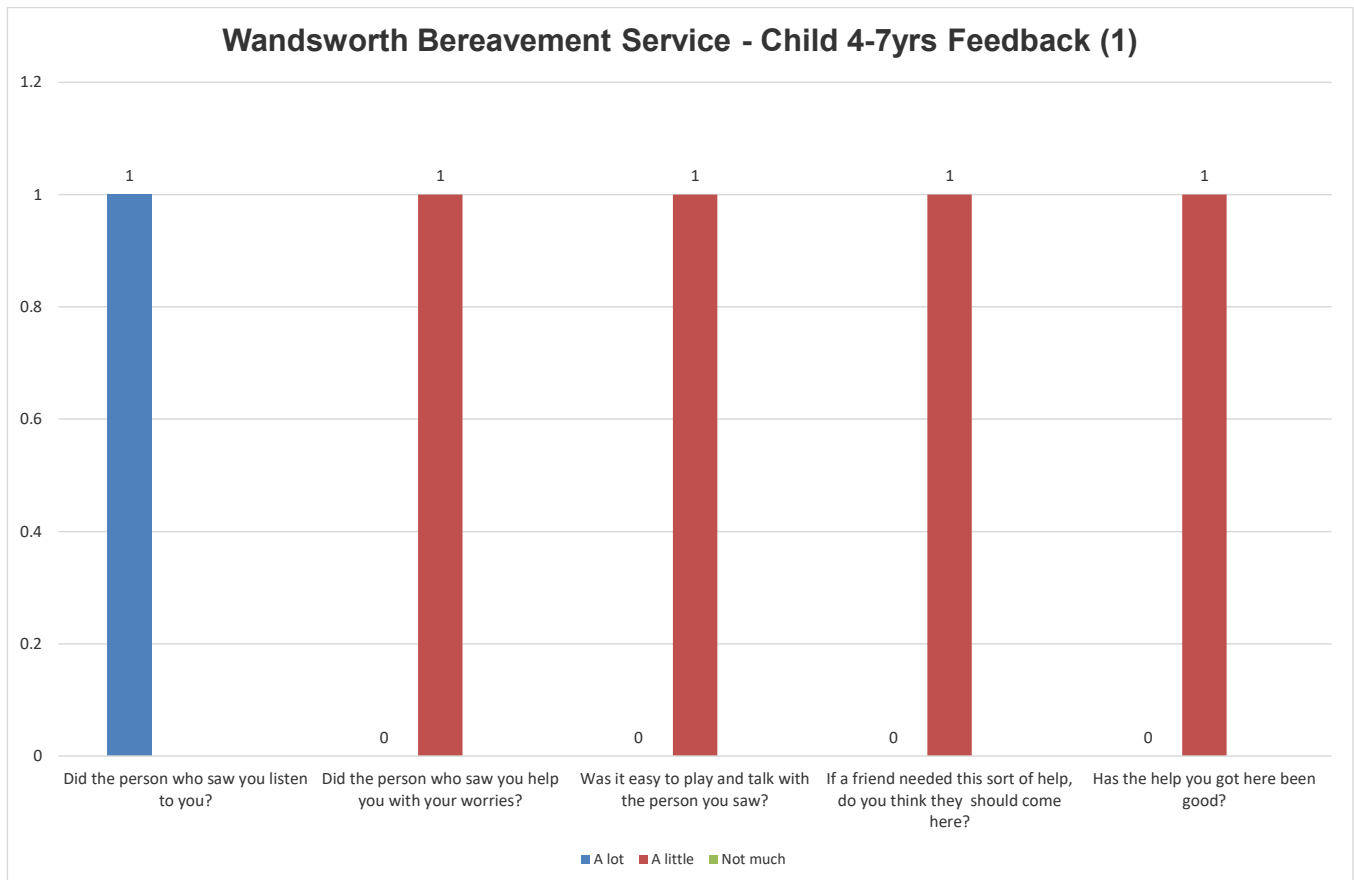
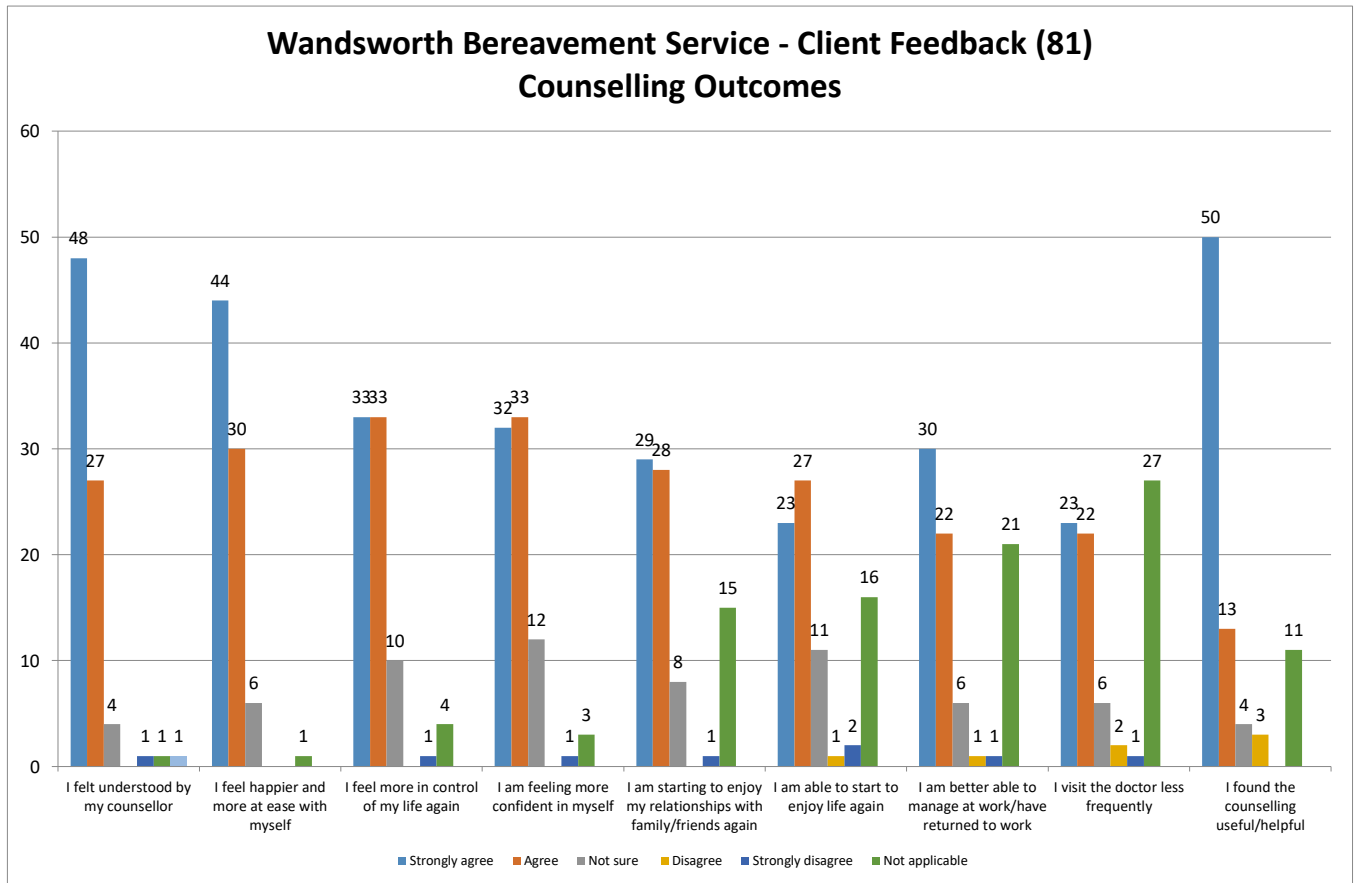
The main counselling outcome recorded by clients from the Service is that the counselling was helpful and they felt understood by their counsellor and that their counsellor was reliable.

The majority felt that their thoughts and feelings were respected, that they were able to express their feelings and the counselling helped them understand how their grief was affecting their life.

The least positive aspect that respondents mentioned was the waiting time for both an initial appointment and for regular on-going sessions to begin although the large majority of clients felt the waiting time was reasonable.

98% of adult respondents would recommend Wandsworth Bereavement Service to others.





## Staff in period

Claire Beadon	Manager
Felicity Runchman	Clinical Assessor/Administrator
Peter Chapman	Clinical Assessor
Freya Witzke	Office Administrator
Francine Mabondo	Office Administrator
Nicky Wasserman	Project Manager-Children and Young People
Ania Dyczkowska	Sessional Supervisor
Melanie Johnson	Sessional Supervisor
Rafael Ramos-Garcia	Sessional Supervisor
Melinda Meigs	Sessional Supervisor
Josefine Speyer	Sessional Supervisor
Isobel Grant	Sessional Supervisor

## Counsellors 2020-2021

Nikki Belsham	Kerime Karakadilar
Tricia Benson	Carrie Maskell
Simon Blake	Neaha Madhavan
Ella Boynton	Lilly Meikle
Alain Charbit	Hannah Mugford
Elena Cretu	Luci Murray
Amanda Cromwell	Miriam Muscroft
Marie-Pierre Darneau	Ian Reichert
Mary Dempsey	Lenny Roberts-Flanders
Ali Donat	Sara Saxon
Iwona Drozd	Panaphat Seehirunwong
Caroline Fox	Zsuzsa Spiesz
Lorraine Freegard	Fiona-Jane Thompson
Simon Holland-Brown	Neil Todd
Nathan Jenkins	Imogen Tonder
Lauren Jobling	Camilla van den Bergh
Ilinka Johnston	Jen Wrigley
Anna Kouma	Charmaine Zahra

## Financial review

During the current financial year, the Charity incurred a deficit of £18,612 (2020: deficit of £16,832), decreasing total reserves at year end to £95,712 (2020: £114,324), all of which were unrestricted in nature.

We would like to thank the organisations who gave WBS a grant:

- NHS SW London CCG
- The Miles Trust

As a charity, 80% mandatory relief is granted on Business Rates by Wandsworth Borough Council.

Our sincerest thanks are also extended to all individuals who generously made donations to the Service throughout the year.

Also our sincerest thanks go to our Trustees and Honorary Counsellors who have donated to their time to the Service.

## [Reserves policy](#)

It is the policy of the trustees to maintain unrestricted reserves, which are the free reserves of the charity, at a level which equates to approximately 10%-25% of anticipated unrestricted expenditure for the following year. This provides sufficient funds to cover management, administration and support costs. This currently equates to £14,000-£35,000 and the current reserves of £95,712 exceed this target.

## Structure, governance and management

### [Governing Document](#)

Wandsworth Bereavement Service is registered under the Companies Act 2006 as a company limited by guarantee and not having a share capital.

Wandsworth Bereavement Service is a registered Charity constituted as a limited company under its Memorandum and Articles of Association. The charity registration number is 1074904 (England and Wales) and the company registration number is 03628933 (England and Wales).

### [Recruitment and Appointment of Trustees](#)

The Trustees are also the directors of Wandsworth Bereavement Service for the purpose of company law. WBS's Articles of Association require a minimum of three trustees and there is no maximum number. Directors meet on a regular basis and the board has appointed a Manager to manage all day to day operations for the charity and provide support and advice on all financial matters.

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

Trustees are recruited through a variety of methods including personal contact and recommendations. The trustees endeavour to ensure that there is a balance of skills across the Board.

New trustees are inducted by the Manager. Newly elected trustees are required to familiarise themselves with the relevant publications of the Charity Commission and Companies House on their duties and responsibilities.

Trustees receive written reports of Board Meetings held during the year to ensure they are kept up to date with the activities of the charity. In addition, the trustees review the portfolio of policies and procedures as well as the introduction of new policies and procedures as appropriate.

### [Risk management](#)

The trustees have assessed the major risks to which the charity is exposed, in particular those related to operation and finances of the Charity. Efforts are continuously made to enable additional funds. Internal risks are minimised by implementation of satisfactory operational procedures, and consistent quality of service delivery. These are reviewed by the Board on a regular 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 23 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 17 December 2021 and signed on its behalf by:

*Tristan Feunteun*

**TRISTAN FEUNTEUN**

**CHAIR OF TRUSTEES**

## Independent examiner's report

I report to the Trustees on my examination of the accounts of Wandsworth Bereavement Service (charity number 1074904, company number 03628933) for the year ended 31 March 2021 which are set out on pages 26 to 35.

### 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: 20 DECEMBER 2021**

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 2021

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	Total Funds
		<b>Year ended 31 Mar 2021</b>	<b>Year ended 31 Mar 2021</b>	<b>Year ended 31 Mar 2021</b>	Year ended 31 Mar 2020
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>					
Donations & legacies	3	4,778	3,750	<b>8,528</b>	6,415
Charitable activities	4	113,340	-	<b>113,340</b>	117,701
Investments		74	-	<b>74</b>	303
<b>Total income</b>		<b>118,192</b>	<b>3,750</b>	<b>121,942</b>	124,419
<b>Expenditure on:</b>					
Charitable activities	5	136,804	3,750	<b>140,554</b>	141,251
<b>Total expenditure</b>		<b>136,804</b>	<b>3,750</b>	<b>140,554</b>	141,251
<b>Net income/(expenditure)</b>		<b>(18,612)</b>	<b>-</b>	<b>(18,612)</b>	(16,832)
<b>Reconciliation of funds:</b>					
Total funds brought forward	10 & 11	114,324	-	<b>114,324</b>	131,156
Total funds carried forward	10 & 11	<b>95,712</b>	<b>-</b>	<b>95,712</b>	114,324

The notes on pages 28 to 35 form part of the financial statements.

**Balance sheet**

As at 31 March 2021

	Notes	£	Total 31 Mar 2021 £	Total 31 Mar 2020 £
<b>Fixed assets:</b>				
Tangible assets	7		-	785
<b>Current assets:</b>				
Debtors & prepayments	8	308		101
Short term investments		69,993		69,993
Cash at bank and in hand		31,088		49,173
		<u>101,389</u>		<u>119,267</u>
<b>Creditors:</b>				
Amounts falling due within one year	9	(5,677)		(5,728)
			<u>95,712</u>	<u>113,539</u>
<b>Net current assets/(liabilities)</b>			<u>95,712</u>	<u>114,324</u>
<b>Net assets/(liabilities)</b>			<u>95,712</u>	<u>114,324</u>
<b>The funds of the charity:</b>				
Unrestricted funds	10 & 11		<u>95,712</u>	<u>114,324</u>
<b>Total charity funds</b>			<u>95,712</u>	<u>114,324</u>

The notes on pages 28 to 35 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 2021, and the members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2021 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 17 December 2021 and signed on their behalf by:

*Tristan Feunteun*

**TRISTAN FEUNTEUN****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 2021, 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 2021 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.

Using the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

#### 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 COVID-19 pandemic has had no material impact on this assessment.

#### Legal status

Wandsworth 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 192 Lavender Hill, London, SW11 5TQ.

#### 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.

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 10 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:

Computer equipment	3 years
Office equipment	4 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.

### Short term investments

Short term investments includes funds that are held on short term deposit for investment purposes with Scottish Widows and earn interest only.

## 2. Comparative statement of financial activities

		Unrestricted Funds Year ended 31 Mar 2021	Restricted Funds Year ended 31 Mar 2021	Total Funds Year ended 31 Mar 2021
	Notes	£	£	£
Income from:				
Donations & legacies	3	6,415	-	6,415
Charitable activities	4	117,701	-	117,701
Investments		303	-	303
<b>Total income</b>		<b>124,419</b>	<b>-</b>	<b>124,419</b>
Expenditure on:				
Charitable activities	5	141,251	-	141,251
<b>Total expenditure</b>		<b>141,251</b>	<b>-</b>	<b>141,251</b>
<b>Net income/(expenditure)</b>		<b>(16,832)</b>	<b>-</b>	<b>(16,832)</b>
Reconciliation of funds:				
Total funds brought forward	10 & 11	131,156	-	131,156
Total funds carried forward	10 & 11	114,324	-	114,324

3. Income from donations and legacies

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>Year ended 31 Mar 2021</b>	<b>Year ended 31 Mar 2021</b>	<b>Year ended 31 Mar 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations	3,585	-	<b>3,585</b>
Grants	-	3,750	<b>3,750</b>
Coronavirus Job Retention Scheme	1,193	-	<b>1,193</b>
	<b>4,778</b>	<b>3,750</b>	<b>8,528</b>

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended 31 Mar 2020	Year ended 31 Mar 2020	Year ended 31 Mar 2020
	£	£	£
Donations	2,915	-	2,915
Grants	3,500	-	3,500
	6,415	-	6,415

4. Income from charitable activities

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>Year ended 31 Mar 2021</b>	<b>Year ended 31 Mar 2021</b>	<b>Year ended 31 Mar 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Wandsworth CCG	102,128	-	<b>102,128</b>
Supervision, training & other fees	11,212	-	<b>11,212</b>
	<b>113,340</b>	<b>-</b>	<b>113,340</b>

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended 31 Mar 2020	Year ended 31 Mar 2020	Year ended 31 Mar 2020
	£	£	£
Wandsworth CCG	102,128	-	102,128
Supervision, training & other fees	15,573	-	15,573
	117,701	-	117,701

**5. Total expenditure**

	<b>Unrestricted Funds Year ended 31 Mar 2021 £</b>	<b>Restricted Funds Year ended 31 Mar 2021 £</b>	<b>Total Funds Year ended 31 Mar 2021 £</b>
Staff costs	84,904	-	<b>84,904</b>
Supervision and training	16,710	3,750	<b>20,460</b>
Premises	28,207	-	<b>28,207</b>
Administration	5,059	-	<b>5,059</b>
Governance	1,924	-	<b>1,924</b>
	<b>136,804</b>	<b>3,750</b>	<b>140,554</b>

	Unrestricted Funds Year ended 31 Mar 2020 £	Restricted Funds Year ended 31 Mar 2020 £	Total Funds Year ended 31 Mar 2020 £
Staff costs	82,100	-	82,100
Supervision and training	21,758	-	21,758
Premises	26,940	-	26,940
Administration	7,544	-	7,544
Governance	2,909	-	2,909
	141,251	-	141,251

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.

An analysis of staff costs can be found in note 6.

Administration costs includes £786 loss on derecognition of historic fixed assets (2020: £Nil) and £Nil depreciation (2020: £204).

Governance costs consists of the following:

	<b>Total Year ended 31 Mar 2021 £</b>	Total Year ended 31 Mar 2020 £
Independent examination	<b>1,098</b>	-
Statutory audit	-	1,991
Insurance	<b>741</b>	708
Bank charges	<b>85</b>	210
	<b>1,924</b>	2,909

**6. Staff costs**

	<b>Total Year ended 31 Mar 2021 £</b>	Total Year ended 31 Mar 2020 £
Gross salaries	<b>83,243</b>	80,041
Employer's NIC	<b>1,444</b>	2,059
Employer's pension	<b>217</b>	-
	<b>84,904</b>	82,100

The average headcount during the period was 5 persons (2020: 5 persons).

No employee received employee benefits of more than £60,000 (2020: NIL).

The total employee benefits paid to key management personnel during the year was £36,048.

**7. Tangible fixed assets**

	<b>Computer equipment £</b>	<b>Office equipment £</b>	<b>Total £</b>
<b>Cost</b>			
As at 1 April 2020	7,047	16,983	<b>24,030</b>
Decapitalised in period	(7,047)	(16,983)	<b>(24,030)</b>
As at 31 March 2021	-	-	-
<b>Accumulated depreciation</b>			
As at 1 April 2020	6,910	16,335	<b>23,245</b>
Decapitalised in period	(6,910)	(16,335)	<b>(23,245)</b>
As at 31 March 2021	-	-	-
<b>Net book value</b>			
As at 1 April 2020	<b>137</b>	<b>648</b>	<b>785</b>
As at 31 March 2021	-	-	-

During the year a review of fixed assets was undertaken and all historic fixed assets were decapitalised as due to their age and nature they had no financial value to the organisation moving forward.

## 8. Debtors and prepayments

	<b>Total</b>	Total
	<b>31 Mar 2021</b>	31 Mar 2020
	<b>£</b>	£
Prepayments	<b>299</b>	58
Accrued income	<b>9</b>	43
	<b>308</b>	101

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

	<b>Total</b>	Total
	<b>31 Mar 2021</b>	31 Mar 2020
	<b>£</b>	£
Accruals	<b>3,489</b>	4,333
HMRC control account	<b>1,592</b>	1,395
Pension control account	<b>596</b>	-
	<b>5,677</b>	5,728

## 10. Analysis of charity funds

	<b>Balance brought forward</b>	<b>Income for the period</b>	<b>Expenditure in the period</b>	<b>Transfers between funds</b>	<b>Balance carried forward</b>
	<b>Year ended</b>	<b>Year ended</b>	<b>Year ended</b>	<b>Year ended</b>	<b>Year ended</b>
	<b>31 Mar 2021</b>	<b>31 Mar 2021</b>	<b>31 Mar 2021</b>	<b>31 Mar 2021</b>	<b>31 Mar 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted funds					
Clinical supervision	-	3,750	(3,750)	-	-
Restricted funds	-	<b>3,750</b>	<b>(3,750)</b>	-	-
Unrestricted funds	114,324	118,192	(136,804)	-	<b>95,712</b>
<b>Total funds</b>	<b>114,324</b>	<b>121,942</b>	<b>(140,554)</b>	-	<b>95,712</b>

### Clinical supervision

The Charity received funds to provide clinical supervision to volunteer counsellors.

	Balance brought forward	Income for the period	Expenditure in the period	Transfers between funds	Balance carried forward
	Year ended	Year ended	Year ended	Year ended	Year ended
	31 Mar 2020	31 Mar 2020	31 Mar 2020	31 Mar 2020	31 Mar 2020
	£	£	£	£	£
Unrestricted funds	131,156	124,419	(141,251)	-	114,324
<b>Total funds</b>	<b>131,156</b>	<b>124,419</b>	<b>(141,251)</b>	-	<b>114,324</b>

**11. Analysis of net assets**

	<b>Unrestricted Funds Year ended 31 Mar 2021 £</b>	<b>Restricted Funds Year ended 31 Mar 2021 £</b>	<b>Total Funds Year ended 31 Mar 2021 £</b>
Current assets	101,389	-	<b>101,389</b>
Current liabilities	(5,677)	-	<b>(5,677)</b>
	<b>95,712</b>	<b>-</b>	<b>95,712</b>

	Unrestricted Funds Year ended 31 Mar 2020 £	Restricted Funds Year ended 31 Mar 2020 £	Total Funds Year ended 31 Mar 2020 £
Fixed assets	785	-	785
Current assets	119,267	-	119,267
Current liabilities	(5,728)	-	(5,728)
	114,324	-	114,324

**12. Other financial commitments**

On 31 March 2021, the Charity had annual future minimum lease payments under a non-cancellable operating lease for the office premises as set out below:

	<b>Total 31 Mar 2021 £</b>	Total 31 Mar 2020 £
Within one year	<b>19,470</b>	19,470
Within two to five years	<b>34,073</b>	53,543

**13. Trustee remuneration**

During the year, no Trustee received any remuneration (2020 - £NIL). No members of the Board of Trustees received reimbursement of expenses (2020 - £NIL).

**14. Related party transactions**

During the year there were no related party transactions (2020 - £Nil).

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