



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 arena's. 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.

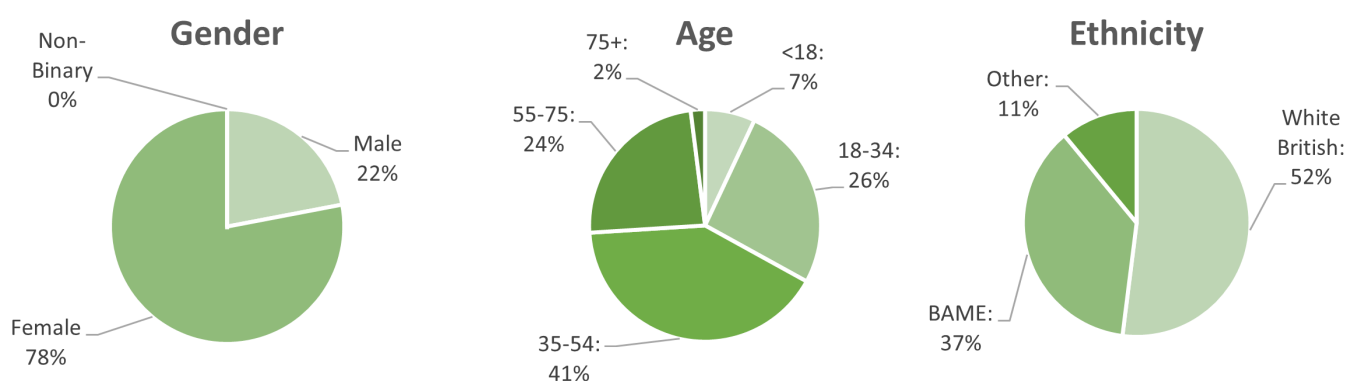
The trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and activities, and when planning the activities outlined in this report.

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 'APNash', 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

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		Year ended 31 Mar 2022	Year ended 31 Mar 2022	Year ended 31 Mar 2022	Year ended 31 Mar 2021
	Notes	£	£	£	£
Income from:					
Donations & legacies	3	2,765	4,000	6,765	8,528
Charitable activities	4	114,458	-	114,458	113,340
Investments		26	-	26	74
Total income		117,249	4,000	121,249	121,942
Expenditure on:					
Charitable activities	5	155,356	4,000	159,356	140,554
Total expenditure		155,356	4,000	159,356	140,554
Net income/(expenditure)		(38,107)	-	(38,107)	(18,612)
Reconciliation of funds:					
Total funds brought forward	9 & 10	95,712	-	95,712	114,324
Total funds carried forward	9 & 10	57,605	-	57,605	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 £
Current assets:				
Debtors & prepayments	7	59	308	
Short term investments		56,991	69,993	
Cash at bank and in hand		6,629	31,088	
Current assets		63,679	101,389	
Creditors:				
Amounts falling due within one year	8	(6,074)	(5,677)	
Net current assets/(liabilities)			57,605	95,712
Net assets/(liabilities)			57,605	95,712
The funds of the charity:				
Unrestricted funds	9 & 10		57,605	95,712
Total charity funds			57,605	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
Total income		118,192	3,750	121,942
Expenditure on:				
Charitable activities	5	136,804	3,750	140,554
Total expenditure		136,804	3,750	140,554
Net income/(expenditure)		(18,612)	-	(18,612)
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

	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

	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
	4,778	3,750	8,528

4. Income from charitable activities

	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

	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
	113,340	-	113,340

5. Total expenditure

	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

	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:

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

6. Staff costs

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

	Total	Total
	31 Mar 2022	31 Mar 2021
	£	£
Prepayments	59	299
Accrued income	-	9
	59	308

8. Creditors: amounts falling due within one year

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

9. Analysis of charity funds

	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
Total funds	95,712	121,249	(159,356)	-	57,605

Clinical supervision

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

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

10. Analysis of net assets

	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

	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:

	Total 31 Mar 2022 £	Total 31 Mar 2021 £
Within one year	19,470	19,470
Within two to five years	14,603	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

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By:	Andrew Nash (andy@andynashac.com)
Status:	Signed
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