



# **Wandsworth Bereavement Service**

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

Charity registration - 1074904

Company number - 03628933



## Contents

Reference and administrative details	4
Chair's report	5
Director's report	7
Trustees' annual report	9
Aims and objectives	9
What we did last year	9
Looking ahead	10
Financial review	11
Structure, governance and management	11
Statement of Board of Trustees' responsibilities	12
Independent examiner's report	14
Statement of financial activities	16
Balance sheet	17
Notes to the financial statements	18

## 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.



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.

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: 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	25,481	33,379
Charitable activities	4	109,833	-	109,833	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	-	137	-
Charitable activities	5	135,211	15,169	150,380	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	27,522	57,605
Total funds carried forward	10 & 11	4,698	7,621	12,319	27,522

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



**Balance sheet**

As at 31 March 2024

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

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 Year ended 31 Mar 2023 £	Restricted Funds Year ended 31 Mar 2023 £	Total Funds 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

	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
	<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

	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
	<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>	<b>Total</b>
	<b>Year ended</b>	<b>Year ended</b>
	<b>31 Mar 2024</b>	<b>31 Mar 2023</b>
	<b>£</b>	<b>£</b>
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>	<b>Total</b>
	<b>Year ended</b>	<b>Year ended</b>
	<b>31 Mar 2024</b>	<b>31 Mar 2023</b>
	<b>£</b>	<b>£</b>
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>£</b>	<b>£</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 £
<u>Restricted funds</u>					
Clinical supervision	-	15,000	-	-	15,000
Miles Trust - increase supervision capacity	-	2,000	(2,000)	-	-
Miles Trust - premises costs	-	500	-	-	500
<u>Restricted funds</u>	-	17,500	(2,000)	-	15,500
<u>Unrestricted funds</u>	57,605	123,488	(169,071)	-	12,022
<u>Total funds</u>	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)
	<b>12,022</b>	<b>15,500</b>	<b>27,522</b>

## 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).