



Wandsworth Bereavement Service

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

Charity registration - 1074904

Company number - 03628933

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Reference and administrative details

Charity number

1074904

Company number

03628933

Registered office

192 Lavender Hill
London
SW11 5TQ

Trustees

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

Service Director / CEO (from 1 April 2025)

Tristan Tutt

Independent examiners

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

Principal bankers

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

Chair's report

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

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

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

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

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

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

STEPHEN BALOGH

CHAIR OF TRUSTEES

Director's report

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

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

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

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

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

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

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

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

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

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

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

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

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



TRISTAN TUTT

SERVICE DIRECTOR

Trustees' annual report

The Board of Trustees, who are also directors of the Charity for the purposes of the Companies Act, and trustees for charity law purposes, submit their annual report and the financial statements of Wandsworth Bereavement Service for the year ended 31 March 2025.

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

Aims and objectives

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

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

What we did last year

Our work in numbers

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

Client survey feedback

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

The impact of bereavement counselling

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

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

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

The quality of WBS bereavement counselling

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

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

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

The Warwick-Edinburgh Mental Well-Being Scale

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

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

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

What our clients have said about us...

The service was great!

My counsellor was amazing.

Thank you for your support! Thank for being there!

The most fantastic service.

My therapist was nothing short of a godsend for me.

Thank you for this wonderful humane service.

I think this service is invaluable.

The service does not need to improve on anything.

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

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

Looking ahead

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

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

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

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

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

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

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

Financial review

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

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

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

Reserves policy

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

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

Structure, governance and management

Governing Document

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

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

Recruitment and Appointment of Trustees

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

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

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

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

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

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

Risk management

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

Statement of Board of Trustees' responsibilities

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

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

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

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that the content of the annual review on pages 4 to 13 of this document meets the requirements of both the Trustees' Annual Report under charity law and the Directors' Report under company law.

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

The Trustees confirm that:

- so far as each Trustee is aware, there is no relevant information of which the Charity's independent

examiner is unaware; and,

- each Trustee has taken all the steps that they should have taken as a Trustee/Director in order to make themselves aware of any relevant independent examination information and to establish that the Charity's independent examiner is aware of that information.

Preparation of the report

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

This report was approved and authorised for issue by the Board of Trustees on 16 December 2025 and signed on its behalf by:



STEPHEN BALOGH

CHAIRMAN

Independent examiner's report

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

Respective responsibilities of trustees and examiner

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

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

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

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

Basis of independent examiner's statement

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

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

Independent examiner's statement

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

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or,
- the accounts do not accord with those records; or,
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or,
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

A handwritten signature in black ink, appearing to read 'AP Nash', with a stylized flourish at the end.

ANDREW PHILIP NASH FCA

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

DATED: 18 DECEMBER 2025

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

Statement of financial activities

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

For the year ended 31 March 2025

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

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

Balance sheet

As at 31 March 2025

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

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

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

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2025, and the members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2025 under section 476 of the Companies Act 2006.

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

They were approved and authorised for issue by the Board of Trustees on 16 December 2025 and signed on their behalf by:

Stephen Balogh

STEPHEN BALOGH**CHAIRMAN**

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

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

The effect of any event relating to the year ended 31 March 2025, which occurred before the date of approval of the financial statements by the Board of Trustees, has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2025 and the results for the year ended on that date.

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

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

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

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. Strategic work began in 2023 to improve the Charity's finances, with a partial restructuring of operations yielding cost savings. A finance action plan has been adopted by the Charity with a view to achieving a small surplus in 2025. There are no material uncertainties that impact this assessment, and the ongoing economic turbulence has had no material impact on this assessment.

Legal status

Wandsworth Bereavement Service is a charitable company registered in England & Wales and meets the definition of a public benefit entity. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member. The registered address is 192 Lavender Hill, London, SW11 5TQ.

Fund Accounting

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

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 10 of the financial statements.

Income

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

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

1. Accounting policies (continued from previous page)

Income (continued from previous page)

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

Income from charitable activities and other trading activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

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

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

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

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

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

Computer equipment	3 years
Office equipment	4 years

Cash at bank and in hand

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

Debtors and prepayments

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

Creditors and accruals

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

Pensions

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

Financial instruments

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

1. Accounting policies (continued from previous page)

Critical estimates and judgements

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

Short term investments

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

2. Comparative statement of financial activities

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

3. Income from donations and legacies

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

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

4. Income from charitable activities

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

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

5. Total expenditure

	Unrestricted Funds Year ended 31 Mar 2025 £	Restricted Funds Year ended 31 Mar 2025 £	Total Funds Year ended 31 Mar 2025 £
Fundraising costs	875	-	875
Charitable Activities			
Staff costs	74,029	11,703	85,732
Supervision and training	35,962	6,843	42,805
Other staff costs	14,466	144	14,610
Premises	28,941	930	29,871
Administration	8,668	2,932	11,600
Governance	3,338	-	3,338
Total Charitable Activities	165,404	22,552	187,956
	166,279	22,552	188,831

	Unrestricted Funds Year ended 31 Mar 2024 £	Restricted Funds Year ended 31 Mar 2024 £	Total Funds Year ended 31 Mar 2024 £
Fundraising costs	137	-	137
Charitable Activities			
Staff costs	77,493	-	77,493
Supervision and training	4,180	15,000	19,180
Other staff costs	11,807	85	11,892
Premises	25,593	-	25,593
Administration	11,758	84	11,842
Governance	4,380	-	4,380
Total Charitable Activities	135,211	15,169	150,380
	135,348	15,169	150,517

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:

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

6. Staff costs

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

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

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

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

7. Tangible fixed assets

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

8. Debtors and prepayments

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

9. Creditors: amounts falling due within one year

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

10. Analysis of charity funds

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

Albert Hunt

The Charity received funds towards salary costs.

CTSS - long term client support

The charity received funds for long term support.

London Community Foundation

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

Miles Trust - premises costs

The Charity received funds towards redecorating costs.

Miles Trust - support group meetings

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

Miles Trust - children

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

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

National Lottery

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

Wandsworth Council - art therapy

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

Wandsworth Council - additional assessments

The Charity received funds to increase the assessments capacity.

	Balance brought forward Year ended 31 Mar 2024 £	Income for the period Year ended 31 Mar 2024 £	Expenditure in the period Year ended 31 Mar 2024 £	Transfers between funds Year ended 31 Mar 2024 £	Balance carried forward Year ended 31 Mar 2024 £
Restricted funds					
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
Restricted funds	15,500	7,290	(15,169)	-	7,621
Unrestricted funds	12,022	128,024	(135,348)	-	4,698
Total funds	27,522	135,314	(150,517)	-	12,319

Clinical supervision

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

11. Analysis of net assets

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

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

12. Trustee remuneration

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

13. Related party transactions

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