

# SURVIVORS OF BEREAVEMENT BY SUICIDE

England & Wales · Charity number 1098815

## Details

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**Other names** S O B S

**Status** Registered

**Legal form** Charitable company

**Company number** [04754829](#)

**Registered** 2003-07-30

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

## Contact

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**Address** Survivors of Bereavement by Suicide  
14-16 New Lawn Road  
Ilkeston  
Derbyshire  
DE7 5HE

**Phone** 01159441117

**Email** [ceo@uksobs.org](mailto:ceo@uksobs.org)

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

## Activities

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**Objects:** THE PROMOTION FOR THE BENEFIT OF THE PUBLIC OF ANY CHARITABLE PURPOSE DIRECTED TO SUPPORTING THOSE WHO HAVE LOST THROUGH SUICIDE AND SELF-INFLICTED DEATH OF A RELATIVE OR FRIEND AND IN PARTICULAR THE PROTECTION AND PROMOTION OF GOOD HEALTH BOTH MENTAL AND PHYSICAL THE RELIEF OF POVERTY AND SICKNESS AND THE ADVANCEMENT OF EDUCATION IN MATTERS RELATING TO THE NATURE OF GRIEVING AND BEREAVEMENT.

**Activities:** Meet the needs and break the isolation of those bereaved by the suicide of a close relative or friend by offering a safe confidential environment in which bereaved people can share their experiences and feelings, consequently giving and gaining support from each other. To promote greater awareness for professionals to help them recognise the specific support required for those bereaved by suicide

## Classification

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- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

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- Scotland
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£421,354	£738,712	-	-
2023-12-31	£562,668	£640,782	£792,840	11
2022-12-31	£499,232	£418,556	-	-
2021-12-31	£484,429	£293,875	-	-
2020-12-31	£284,141	£238,402	-	-

## Trustees

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Name	Role	Appointed
Freya Liiv	Chair	2019-06-01
Dr John Whitebrook		2024-06-04
Janet Taylor		2016-10-10
Pooja Chandarana		2024-05-07

**SURVIVORS OF BEREAVEMENT BY SUICIDE**

England & Wales - Charity number 1098815

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# Accounts

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Survivors of  
Bereavement  
by Suicide

Survivors of Bereavement By Suicide

# Annual Report And Unaudited Financial Statements For The Year Ended 31 December 2024

Hope. Healing. Community



# SURVIVORS OF BEREAVEMENT BY SUICIDE

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

F J Liv  
J H Bradshaw  
P Chandarana  
E Payami  
Dr J Whitebrook  
J Taylor

Chair  
Treasurer

### Chief Executive Officer

J Jakub

(Appointed 3 March 2025)

### Company Secretary

J Jakub

(Appointed 3 March 2025)

Charity number (England and Wales) 1098815

Charity number (Scotland) SC041397

Company number 04754829

### Registered office

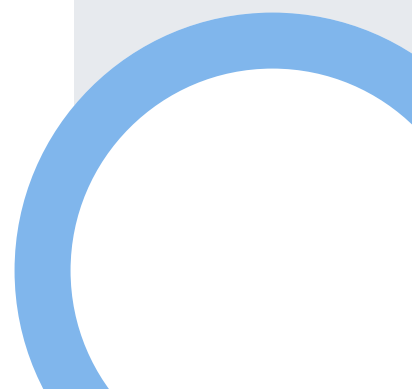
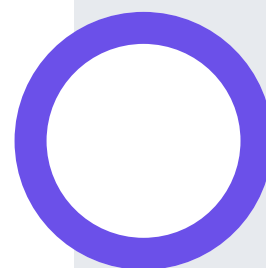
14-16 New Lawn Road  
Ilkeston  
Derbyshire  
DE7 5HE

### Independent Examiner

Mitchell Charlesworth (Audit) Limited  
3rd Floor  
44 Peter Street  
Manchester  
M2 5GP  
M2 5GP

### Bankers

Charity Aid Foundation Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
ME19 4JQ





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# SURVIVORS OF BEREAVEMENT BY SUICIDE



## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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The trustees (who are also directors for the purpose of company law) present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (effective 1 January 2019).

#### **Governing document**

The company was incorporated by Memorandum and Articles of Association dated 14 April 2003. The company is limited by guarantee and has no share capital.

#### **Legal status**

The company is registered as a charity under the Charities Act 2011 and its registered number with the Charity Commission is 1098815, the charity is also registered under the Charities and Trustee Investment (Scotland) Act 2005 and its registered number is SC041397.

#### **Trustee induction and training**

All trustees receive advice and information on their roles in the organisation and administration of the charity. The Charity Commission Guide for trustees is provided to each member.

#### **Objectives and activities**

##### **Charitable Objectives**

To meet the needs and break the isolation for adults (18 and over) who have been impacted by suicide loss, by offering a safe and confidential environment, in which adults can share their experiences and feelings, consequently giving and gaining support from each other. To promote greater awareness for professionals to help them recognise the specific support required for those impacted by suicide.

##### **Public Benefit**

The trustees have had regard to the guidance issued by the Charity Commission, which has meant that they should report on the charity's public benefit.

The two underlying principles are:

- (i) There must be an identifiable benefit or benefits that arise from the aims, and
- (ii) Benefit must be for the public, or a section of the public.

# SURVIVORS OF BEREAVEMENT BY SUICIDE



## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### Achievements and performance

*Significant activities and achievements against objectives*

2024 has been one of significant change and challenge for Survivors of Bereavement by Suicide. The board of trustees have had to make difficult decisions. At every turn we have done so with the best interest of the charity's long-term future at heart.

Despite these challenges, we ended the year with a renewed sense of purpose and strengthened leadership following the recruitment of Josie Jakub into the CEO position.

We are deeply grateful to our volunteers, staff, supporters, and partners for their continued commitment. We remain steadfast in our mission; To offer timely and ongoing peer support to adults bereaved or impacted by suicide loss, providing hope, healing and a voice to those left behind.

### Fundraising and Income Generation

Our traditional fundraising avenues proved more challenging this year, reflecting broader sector-wide trends and increased competition for limited grant funding. Efforts are now underway to diversify income sources, strengthen our bid-writing capacity, and deepen relationships with potential funders.

As the below graph shows, the disparity between income and expenditure was with regularity in the wrong direction. From June 2024 onwards however green shoots of positive change are visible. By December, there had been five months of consecutive income growth.



As the graph demonstrates, since the beginning of the new financial year, January 2025, efforts have been focused on delivering sustainable financial stability. The implementation of new expenses policies for staff and volunteers have been beneficial to control costs. This has been beneficial as despite cost headwinds, our expenditure is reduced year on year.

In addition to cost control, we are reviewing our fundraising strategy to ensure it aligns with our refreshed leadership and forward-looking operational planning.

Exploring opportunities to run events that can both raise awareness and deliver financial outcomes are a priority. Engaging with those people who want to support SoBS is vital to preserve the character and community of our charity.

# SURVIVORS OF BEREAVEMENT BY SUICIDE



## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### Operational Delivery

Volunteers have continued to deliver unparalleled support to people bereaved by suicide across four activity streams.

Steady growth in numbers has meant that fewer people are surviving their bereavement without support.

Thank you to all who volunteer and continue to do so. Thank you also the team who train and support the volunteers.



### Support Line

The telephone support has operated for 2,790 hours this year. This is more than double the hours it was operational in 2023.

Often the first point of contact after the website, the Support Line is essential to survivors. Both as a immediate support and as a point to signpost from.

We truly appreciate the time that goes into the volunteering and the work that goes into making it happen.

### Support Groups

Support Groups have continued to be critical hubs of community support. Providing a safe space for bereaved individuals to come and openly discuss the unique feeling following a bereavement by suicide should not be undervalued.

Though there have been some group closures in 2025, there is overall growth in group numbers.



# SURVIVORS OF BEREAVEMENT BY SUICIDE



## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

We are focusing on reaching new groups in areas of the map where we know there is a need, but where we currently have no presence.

We have been proud to open three groups in Scotland and two groups in Wales and there are a number of new groups in the pipeline.

#### Email Support

For those who are not ready to talk, volunteers operate the Email Support. The number of emails received has fallen back slightly year on year. This is unexpected given the increased we have seen in other areas of outreach.

We are unaware of the driver for this downturn. We will be reviewing this to ensure that there is enough awareness of Email Support.



#### Looking Ahead

With a stable leadership team and a renewed focus on mission delivery, Survivors of Bereavement by Suicide is entering a new phase. Our goals for the coming year include:

- Enhancing and delivering support for existing volunteers
- Strengthening core services and support to beneficiaries
- Rebuilding financial resilience through cost control and diversified funding
- Investing in staff wellbeing and organisational culture
- Increasing transparency and engagement with stakeholders
- Recruitment of trustees to increase numbers and enhance skills

We are committed to building a more robust, sustainable, and impactful organisation.

#### Leadership

In June, Lesley Rose stood down as CEO of the charity. During her time, she made a valuable contribution in building the volunteer network and creating greater awareness of the importance of dealing with the impact of suicide involving loved ones.

Phill Abbiss was appointed interim CEO from within the team, providing much-needed stability during a period of uncertainty. We are grateful for his commitment.

# SURVIVORS OF BEREAVEMENT BY SUICIDE



## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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In the final quarter of the year, following a thorough and transparent recruitment process, we appointed Josie Jakub who brings a wealth of experience at senior management and c-suite level and organisational transformation. As a mission and values driven leader, we anticipate ongoing positive change. The board are confident Josie will continue to guide SoBS into a period of renewed strategic focus, stable growth and organisational stability.

#### Going concern

With the treasurers financial budgeting, the directors have reasonable expectation that the company has adequate funding resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing for the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

#### Financial review

The total income in 2024 received was £421,354, which was an decrease from the previous year of £562,668. Expenditure has increased from £640,782 in 2023 to £738,758. Overall, this has resulted in a deficit of £317,404, which is significantly lower than the previous year a deficit of £78,114.

The charity recorded a significant financial loss across 2024. This outcome was due to a combination of the Big Lottery funding ending, and limited success in securing replacement grant funding.

The trustees have agreed a policy for managing adequate and appropriate reserves for the charity in line with guidance issues by the Charity Commission. The trustees have considered the risks to the organisation, completed an analysis of the impact of significant risk and identified the need to maintain a reserve equivalent to 6-12 months unrestricted expenditure currently estimated at between £120,000 and £200,000. In addition, a difficult strategic decision was made to reduce the charity's reserves to a level more appropriate for future grant eligibility. This will allow us to access funding streams previously unavailable to use due to high reverse balances.

While this decision was not taken lightly, it was made with a long-term perspective. The trustees continue to monitor reserves closely to ensure financial sustainability while maximizing funding opportunities.

#### Structure, governance and management

##### Governing document

Survivors of Bereavement by Suicide, National Office is based at 14-16 New Lawn Road, Ilkeston, Derbyshire, DE7 5HE which is the company's registered office and the principal address of the charity. Survivors of Bereavement by Suicide is a company limited by guarantee and not having a share capital (company registration No. 04754829 England and Wales) and Registered Charity (No. 1098815, Scottish Charity No. SC041497). The charity's governing document is the Memorandum of Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

F J Liiv - Chair

J H Bradshaw - Treasurer

P Chandarana

E Payami

Dr J Whitebrook

J Taylor

N S Colbourne (Resigned 5 November 2024)

# SURVIVORS OF BEREAVEMENT BY SUICIDE



## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### ▶ **Trustee selection methods**

An assessment is made to discover those skills required by the organisation. Efforts are made to recruit trustees who meet the skill requirement of Survivors of Bereavement by Suicide. The trustees are responsible for scheme governance and the employment of staff. They are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources. It is also responsible for maintaining proper ongoing accounting records which show, with reasonable accuracy, the financial position of the charitable company and for safeguarding assets.

### ▶ **Organisational structure**

The board of trustees continue to meet ten months of the year virtually with a further two meetings face to face. The trustees responsible for the strategic direction and policy of the charity. A scheme of delegation is in place and day to day responsibility for the running of the charity rests with the chief officer, who attends all the trustees meetings, but has no voting rights.

### ▶ **Risk mitigation policy**

The trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future. However, the trustees consider that the continuing uncertainty over funding levels constitutes a significant residual risk to our present level of operation if we are not successful in negotiating more sustainable funding. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery of our services to our clients. The policies are periodically reviewed to ensure that they still meet the need of the charity.

The events of the past year highlighted the importance of strong governance, transparent decision-making, and succession planning.

The trustees have reviewed and updated internal policies and risk management frameworks and initiated regular oversight processes.

Key risks moving forward include ongoing funding volatility and sector-wide cost pressures. However, we believe our strengthened executive team and governance measured have improved our resilience.

### ▶ **Acknowledgements**

We would like to thank our staff, volunteers, and stakeholders for their continued dedication and resilience throughout a challenging period.

Your support has been crucial in keeping our work available and meaningful. To our funders and partners, we remain deeply appreciative of your trust and collaboration.

We also wish to formally welcome Josie and thank our previous interim leadership for their commitment and service.

I would like to thank the trustees who have provided wisdom and insight through difficult decision making processes.

### ▶ **Related parties**

Survivors of Bereavement by Suicide has no related parties that make a significant impact upon the policies adopted by the organisation.

# Thank You

# SURVIVORS OF BEREAVEMENT BY SUICIDE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)


FOR THE YEAR ENDED 31 DECEMBER 2024

### Small company exemption

This report is prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees confirm that this report is approved, and the financial statements attached give a true and fair view of the charity's affairs for the period in question.

Signed on behalf of the Board of Trustees,



F J Liv  
Chair

14-16 New Lawn Road  
Ilkeston  
Derbyshire  
DE7 5HE

Date: 27/09/2025

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# SURVIVORS OF BEREAVEMENT BY SUICIDE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SURVIVORS OF BEREAVEMENT BY SUICIDE

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I report to the trustees on my examination of the financial statements of Survivors Of Bereavement By Suicide (the charity) for the year ended 31 December 2024.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. You are satisfied that the financial statements of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and section 145 of the Charities Act 2011. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 and the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Since the charity has prepared its financial statements on an accruals basis and is also registered in Scotland, or the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 and section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005, Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 and section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

## **SURVIVORS OF BEREAVEMENT BY SUICIDE**

### **INDEPENDENT EXAMINER'S REPORT (CONTINUED)**

#### **TO THE TRUSTEES OF SURVIVORS OF BEREAVEMENT BY SUICIDE**

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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 financial statements to be reached.

*Mitchell Charlesworth*

Alison Buckley  
Independent Examiner

Mitchell Charlesworth (Audit) Limited  
3rd Floor  
44 Peter Street  
Manchester  
M2 5GP

Dated: 27/09/2025

## SURVIVORS OF BEREAVEMENT BY SUICIDE

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>							
Donations and legacies	3	318,048	-	318,048	418,914	-	418,914
Charitable activities	4	5,710	70,886	76,596	12,986	129,172	142,158
Investments	5	26,710	-	26,710	1,596	-	1,596
<b>Total income</b>		<u>350,468</u>	<u>70,886</u>	<u>421,354</u>	<u>433,496</u>	<u>129,172</u>	<u>562,668</u>
<b>Expenditure on:</b>							
Raising funds	6	31,930	-	31,930	60,195	-	60,195
Charitable activities	7	598,587	108,195	706,782	443,916	136,671	580,587
<b>Total expenditure</b>		<u>630,517</u>	<u>108,195</u>	<u>738,712</u>	<u>504,111</u>	<u>136,671</u>	<u>640,782</u>
<b>Net expenditure</b>		<u>(280,049)</u>	<u>(37,309)</u>	<u>(317,358)</u>	<u>(70,615)</u>	<u>(7,499)</u>	<u>(78,114)</u>
Transfers between funds		<u>(15,240)</u>	<u>15,240</u>	<u>-</u>	<u>374,797</u>	<u>(374,797)</u>	<u>-</u>
<b>Net movement in funds</b>	9	<u>(295,289)</u>	<u>(22,069)</u>	<u>(317,358)</u>	<u>304,182</u>	<u>(382,296)</u>	<u>(78,114)</u>
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2024		<u>636,287</u>	<u>156,553</u>	<u>792,840</u>	<u>332,105</u>	<u>538,849</u>	<u>870,954</u>
<b>Fund balances at 31 December 2024</b>		<u>340,998</u>	<u>134,484</u>	<u>475,482</u>	<u>636,287</u>	<u>156,553</u>	<u>792,840</u>

The company had no new or discontinued activities during the year.

# SURVIVORS OF BEREAVEMENT BY SUICIDE

## BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		15,270		7,220
<b>Current assets</b>					
Stocks	14	5,791		-	
Debtors	15	29,992		18,574	
Cash at bank and in hand		441,166		781,269	
		<u>476,949</u>		<u>799,843</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(16,737)</u>		<u>(14,223)</u>	
<b>Net current assets</b>			<u>460,212</u>		<u>785,620</u>
<b>Total assets less current liabilities</b>			<u>475,482</u>		<u>792,840</u>
<b>The funds of the charity</b>					
Restricted income funds	18		134,484		156,553
Unrestricted funds	19		340,998		636,287
			<u>475,482</u>		<u>792,840</u>

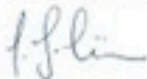
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 27/09/2025



F J Liv

Chair

Company registration number 04754829 (England and Wales)

# SURVIVORS OF BEREAVEMENT BY SUICIDE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1 Accounting policies

##### Charity information

Survivors Of Bereavement By Suicide is a private company limited by guarantee incorporated in England and Wales. The registered office is 14-16 New Lawn Road, Ilkeston, Derbyshire, DE7 5HE.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# SURVIVORS OF BEREAVEMENT BY SUICIDE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Holiday Home	20% straight line
Fixtures and fittings	25% straight line
Computers	20% straight line
Website	20% straight line from March 2024

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# SURVIVORS OF BEREAVEMENT BY SUICIDE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

## SURVIVORS OF BEREAVEMENT BY SUICIDE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	318,048	409,414
Grants	-	9,500
	<u>318,048</u>	<u>418,914</u>

#### 4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Group grants	-	70,886	70,886	-	7,850	7,850
Big Lottery Fund	-	-	-	-	121,322	121,322
Sale of merchandise	5,014	-	5,014	1,986	-	1,986
Non profit income from training and workshops	696	-	696	11,000	-	11,000
	<u>5,710</u>	<u>70,886</u>	<u>76,596</u>	<u>12,986</u>	<u>129,172</u>	<u>142,158</u>

#### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Bank interest receivable	26,710	1,596
	<u>26,710</u>	<u>1,596</u>

## SURVIVORS OF BEREAVEMENT BY SUICIDE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

#### 6 Expenditure on raising funds

Unrestricted funds 2024 £	Unrestricted funds 2023 £
------------------------------------	------------------------------------

Advertising/promotions/books	31,930	60,195
------------------------------	--------	--------

#### 7 Expenditure on charitable activities

Direct costs 2024 £	Direct costs 2023 £
---------------------------	---------------------------

##### Direct costs

Accommodation/volunteer expenses	29,126	20,546
Conference/event costs	31,729	48,929
Rent/room hire	51,002	44,160
Travel costs	25,378	17,181
Training	20,062	6,162

157,297	136,978
---------	---------

##### Share of support and governance costs (see note 8)

Support	545,823	437,009
Governance	3,662	6,600

706,782	580,587
---------	---------

##### Analysis by fund

Unrestricted funds	598,587	443,916
Restricted funds	108,195	136,671

706,782	580,587
---------	---------

## SURVIVORS OF BEREAVEMENT BY SUICIDE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

#### 8 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	434,337	334,079
Depreciation	2,781	359
Telephone and internet	23,186	16,999
Business development	-	1,200
Legal, professional and insurances	26,560	10,088
Postage and printing	4,915	8,781
Stationery/software	5,213	12,201
Sundry expenses	23,614	28,633
Equipment	3,272	12,105
Holiday home running	10,677	4,605
Bank charges	713	604
Lease car	10,555	7,355
Governance costs	3,662	6,600
	<u>549,485</u>	<u>443,609</u>
<b>Analysed between:</b>		
Direct costs	<u>549,485</u>	<u>443,609</u>

#### 9 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's independent examiner:		
- for the independent examination/audit of the charity's financial statements	2,000	5,400
- for the financial statements	775	1,200
Depreciation of owned tangible fixed assets	<u>2,781</u>	<u>359</u>

#### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Reimbursement of expenses totalling £4,410 (2023: £Nil) was made to 6 trustees (2023: 0 trustees) for travel and subsistence costs incurred in attending meetings and carrying out trustee duties.

## SURVIVORS OF BEREAVEMENT BY SUICIDE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Charitable activities	13	11
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	392,315	303,003
Social security costs	32,001	23,403
Other pension costs	10,021	7,673
	<u>          </u>	<u>          </u>
	<u>434,337</u>	<u>334,079</u>

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and Chief Finance Officer. The total employee benefits of the key management personnel of the charity was £75,401 (2023: £83,405).

#### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

## SURVIVORS OF BEREAVEMENT BY SUICIDE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

13 Tangible fixed assets	Holiday Home	Fixtures and fittings	Computers	Website	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 January 2024	50,149	1,723	-	5,856	57,728
Additions	-	1,425	346	9,060	10,831
	<u>50,149</u>	<u>3,148</u>	<u>346</u>	<u>14,916</u>	<u>68,559</u>
<b>At 31 December 2024</b>	<b>50,149</b>	<b>3,148</b>	<b>346</b>	<b>14,916</b>	<b>68,559</b>
<b>Depreciation and impairment</b>					
At 1 January 2024	50,149	359	-	-	50,508
Depreciation charged in the year	-	682	69	2,030	2,781
	<u>50,149</u>	<u>1,041</u>	<u>69</u>	<u>2,030</u>	<u>53,289</u>
<b>At 31 December 2024</b>	<b>50,149</b>	<b>1,041</b>	<b>69</b>	<b>2,030</b>	<b>53,289</b>
<b>Carrying amount</b>					
At 31 December 2024	-	2,107	277	12,886	15,270
	<u>-</u>	<u>2,107</u>	<u>277</u>	<u>12,886</u>	<u>15,270</u>
At 31 December 2023	-	1,364	-	5,856	7,220
	<u>-</u>	<u>1,364</u>	<u>-</u>	<u>5,856</u>	<u>7,220</u>
<b>14 Stocks</b>				<b>2024</b>	<b>2023</b>
				£	£
Finished goods and goods for resale				5,791	-
				<u>5,791</u>	<u>-</u>
<b>15 Debtors</b>				<b>2024</b>	<b>2023</b>
<b>Amounts falling due within one year:</b>				£	£
Trade debtors				321	-
Prepayments and accrued income				29,671	18,574
				<u>29,992</u>	<u>18,574</u>
				<u>29,992</u>	<u>18,574</u>
<b>16 Creditors: amounts falling due within one year</b>				<b>2024</b>	<b>2023</b>
				£	£
Trade creditors				436	-
Accruals and deferred income				16,301	14,223
				<u>16,737</u>	<u>14,223</u>
				<u>16,737</u>	<u>14,223</u>

## SURVIVORS OF BEREAVEMENT BY SUICIDE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2024

<b>17 Retirement benefit schemes</b>		
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	10,021	7,673
	<u>          </u>	<u>          </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

#### 18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Department of Health	5,520	18,511	(20,173)	-	3,858
Big Lottery	151,033	-	(61,458)	-	89,575
County Durham (Consett, Darlington and Hartlepool)	-	-	(1,664)	4,500	2,836
HWE (Harlow, Watford and Welwyn & Hatfield)	-	-	(5,200)	11,000	5,800
Henley on Thames	-	255	-	(255)	-
DVA (Chesterfeld)	-	750	(802)	52	-
Rutland (Market Harborough)	-	1,000	(1,000)	-	-
Lichfield District Council	-	3,809	(5,332)	-	(1,523)
South Derbyshire CVS (Swadlincote)	-	760	(703)	(57)	-
Durham County Council (Consett: Art & Library)	-	720	(74)	-	646
Nottingham CC	-	5,000	(5,000)	-	-
Alex Ferry Foundation (Consett)	-	641	(237)	-	404
Erewash BC (Ilkeston)	-	1,422	(78)	-	1,344
St James Place Charitable Foundation (Witney)	-	1,218	-	-	1,218
NHS North East and North Cumbria	-	10,000	(1,267)	-	8,733
NHS South Yorkshire	-	16,000	(1,760)	-	14,240
Grassroots	-	800	(800)	-	-
Listen Ear (Macclesfield & Witney)	-	10,000	(2,647)	-	7,353
	<u>156,553</u>	<u>70,886</u>	<u>(108,195)</u>	<u>15,240</u>	<u>134,484</u>

## SURVIVORS OF BEREAVEMENT BY SUICIDE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

18 Restricted funds	(Continued)				
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers At 31 December 2023	
	£	£	£	£	£
Group Funds	374,797	-	-	(374,797)	-
Department of Health	6,720	-	(1,200)	-	5,520
Big Lottery	157,332	121,322	(127,621)	-	151,033
Listen Ear	-	5,000	(5,000)	-	-
Nottinghamshire CC	-	2,850	(2,850)	-	-
	<u>538,849</u>	<u>129,172</u>	<u>(136,671)</u>	<u>(374,797)</u>	<u>156,553</u>

## SURVIVORS OF BEREAVEMENT BY SUICIDE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 18 Restricted funds

(Continued)

On 1 January 2023 all the groups funds totalling £374,797 were transferred to unrestricted funds as the trustees considered their restricted fund nature to be no longer relevant as all group funds were brought into Head Office control.

**Department of Health** - In March 2012 we were awarded £50,000 from the Department of Health. This was deemed as a rescue package and the stipulations attached were that this was a one off grant and could not be re-applied for in the future. We were to enlist the services of a company called Primetimers, who were to support our organisation by developing a business to enable us to become self-sustainable long term. To date we have spent £46,142 leaving a carryover of £3,858; the development continues with the remaining funds.

**Big Lottery** - In June 2019 we were awarded £500,000 over 5 years from the Big Lottery. The grant was to help expand the charity throughout England to establish a minimum of three support groups in every county through the employment of volunteer coordinators and increased office support staff. From the £378,679 received to date, £289,104 was spent to date leaving a carryover of £89,575.

**County Durham (Consett, Darlington & Hartlepool)** - Grant for group core costs; room hire, phone, postage, travel expenses, accommodation and literature.

**HWE (Harlow, Watford and Welwyn & Hatfield)** - Grant for group core costs; room hire, phone, postage, travel expenses, accommodation and literature.

**Henley on Thames** - Grant for books.

**DVA (Chesterfield)** - Grant for group to have gathering/meet up/social event.

**Rutland (Market Harborough)** - Grant for group core costs; room hire, phone, postage, travel expenses, accommodation and literature.

**Lichfield District Council** - Grant for group core costs; room hire, phone, refreshments, postage, travel expenses, accommodation, literature, merchandise and memorial service.

**South Derbyshire CVS (Swanliscote)** - Grant for group core costs; room hire and phone.

**Durham County Council (Consett; Art & Library)** - Grant for group to have art therapy and library books.

**Nottingham CC** - Open 4 new support groups in the area.

**Alex Ferry Foundation (Consett)** - Grant for group core costs; room hire, phone, refreshments and library books.

**Erewash BC (Ilkeston)** - Grant for group core costs; room hire and phone.

**St James Place Charitable Foundation (Witney)** - Grant for group core costs; room hire, phone, refreshments and travel expenses.

**NHS North East and North Cumbria** - Open 3 new support groups.

**NHS South Yorkshire** - Group running cost for 4 groups.

**Grassroots** - Received for ASIST trainer costs.

**Listen Ear (Macclesfield and Witney)** - Open 2 new support groups.

## SURVIVORS OF BEREAVEMENT BY SUICIDE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 19 Unrestricted funds

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General reserve	636,287	350,468	(630,517)	(15,240)	340,998
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2023</b>
	£	£	£	£	£
General reserve	332,105	433,496	(504,111)	374,797	636,287

**General reserve:** General reserves represent the funds of the charity which are not designated for a particular purpose.

#### 20 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
<b>At 31 December 2024:</b>			
Tangible assets	15,270	-	15,270
Current assets/(liabilities)	325,728	134,484	460,212
	340,998	134,484	475,482
	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
<b>At 31 December 2023:</b>			
Tangible assets	7,220	-	7,220
Current assets/(liabilities)	629,067	156,553	785,620
	636,287	156,553	792,840

#### 21 Related party transactions

During the year, course fees for a course in relation to the work of the charity amounting to £6,900 were paid for on behalf of James Bradshaw (2023 - none).

## SURVIVORS OF BEREAVEMENT BY SUICIDE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 22 Operating lease commitments

##### Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Amounts due	98,317	125,368

**SURVIVORS OF BEREAVEMENT BY SUICIDE**

England & Wales - Charity number 1098815

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# Accounts

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Charity registration number 1098815 (England and Wales)

Charity registration number SC041397 (Scotland)

Company registration number 04754829 (England and Wales)

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# SURVIVORS OF BEREAVEMENT BY SUICIDE

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

F J Liiv	Chair
J H Bradshaw	Treasurer
P Chandarana	Appointed 7 May 2024
E Payami	Appointed 3 May 2024
Dr J Whitebrook	Appointed 4 June 2024
J Heal	Resigned 30 April 2023
L T Larsen	Resigned 11 August 2023
J Taylor	
N S Colbourne	

### Chief Executive Officer

L Rose

### Company Secretary

L Rose

### Charity number (England and Wales)

1098815

### Charity number (Scotland)

SC041397

### Company number

04754829

### Registered office

14-16 New Lawn Road  
Ilkeston  
Derbyshire  
DE7 5HE

### Auditor

Mitchell Charlesworth (Audit) Limited  
3rd Floor  
44 Peter Street  
Manchester  
M2 5GP  
M2 5GP

### Bankers

Charity Aid Foundation Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Maling  
ME19 4JQ

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# SURVIVORS OF BEREAVEMENT BY SUICIDE

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Trustees' report	1 - 5
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Independent auditor's report	7 - 10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13 - 23

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# **SURVIVORS OF BEREAVEMENT BY SUICIDE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### ***FOR THE YEAR ENDED 31 DECEMBER 2023***

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The trustees (who are also directors for the purpose of company law) present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (effective 1 January 2019).

#### **Governing document**

The company was incorporated by Memorandum and Articles of Association dated 14 April 2003. The company is limited by guarantee and has no share capital.

#### **Legal status**

The company is registered as a charity under the Charities Act 2011 and its registered number with the Charity Commission is 1098815, the charity is also registered under the Charities and Trustee Investment (Scotland) Act 2005 and its registered number is SC041397.

#### **Trustee induction and training**

All trustees receive advice and information on their roles in the organisation and administration of the charity. The Charity Commission Guide for trustees is provided to each member.

#### **Objectives and activities**

##### **Charitable Objectives**

To meet the needs and break the isolation for adults (18 and over) who have been impacted by suicide loss, by offering a safe and confidential environment, in which adults can share their experiences and feelings, consequently giving and gaining support from each other. To promote greater awareness for professionals to help them recognise the specific support required for those impacted by suicide.

##### **Public Benefit**

The trustees have had regard to the guidance issued by the Charity Commission, which has meant that they should report on the charity's public benefit.

The two underlying principles are:

- (i) There must be an identifiable benefit or benefits that arise from the aims, and
- (ii) Benefit must be for the public, or a section of the public.

# **SURVIVORS OF BEREAVEMENT BY SUICIDE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

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#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

It was agreed by the Board of Trustees in 2023 to meet ten months of the year on a monthly basis virtually and two months of year to meet face to face, which are to be reviewed as and when the board of trustees feel it's necessary.

The chair, vice-chair and CEO have continued to have weekly virtual catch-up meetings, these meetings are to discuss any ongoing issues and also to prepare the agenda for the next board meeting.

The charity continues to grow, offering a support service for those affected by suicide. Including our continued affiliation with the Police and AMPARO, who offer suicide postvention services, providing trauma-informed support at individual and community level for anyone affected by suicide and SoBS who offers an open-ended support service for those who have been impacted by suicide loss. We have continued to collaborate with other counties across England offering ICSs (Integrated Care Systems) including; South Yorkshire, Derbyshire and Hertfordshire and with the support of using RTSSS (Real Time Suspected Suicide Surveillance). Our partnership continues to thrive with public health, 3<sup>rd</sup> Sector organisations and county councils.

Suicide & Co are working with the charity allowing volunteers to access their services in a timely fashion to give a 'debriefing service' and clinical supervision. This service has been well received from those who have used it.

The charity continues to establish links in Wales and we are now involved in more networking opportunities with other organisations such as; Co-alc Alliance South East Wales, Suicide Prevention Group Meeting SW Police, Public Health Wales and NHS Wales. We will continue to identify further links in Scotland and are presently working with SAMH, Public Health and Police Scotland.

We had 21 volunteers resign during 2023, but the growth of volunteers continues and we have recruited 175 new volunteers during this period, SoBS now has a total of 400 volunteers. There were 5 groups which closed, but 7 new groups opened, bringing the new total of face-to-face support groups to 69 (England 62, Wales 1 and Scotland 5). There are also further pending volunteers and groups awaiting to join the service offering.

The Board of Trustees begun supporting the new SDL (Strategic Development Lead) who was appointed in July. The role will implement new policies, reviewing established ones and maintain the 5-year business plan 2022 -2027, which includes KPIs to allow us to measure our own performance as well as measure how successful the support given has been to beneficiaries.

Our Ambassadors at Survivors of Bereavement by Suicide work tirelessly to help to raise awareness of our work and bring support to our organisation. We continue to have three ambassadors: Angela Samata, Andy Cohen-Wray and Rebecca Gibson. In March, Angela Samata spoke about preventing suicide at TEDx Manchester with 11,000 views on YouTube. Angela says 'Post venison is prevention for the next generation'.

The Volunteer Coordinators: North and South, have continued to deliver the national workshop to organisations. This is to help people understand why there is such a great need to support those left behind after a suicide loss. They continue to work well towards the implementation of new groups in the counties of England and growing network contacts. The 5-year Lottery funding will end June 2024, with this in mind new projects need to be planned and proposed.

The social media and fundraising staff devised a campaign called Hope In Every Step. This would see a collective of people counting their steps via an app and the end goal to reach 100 million steps in 100 days leading to World Suicide Prevention Day in September. The campaign was hugely successful reaching the target in just 10 days, the target was quickly raised. The campaign would also see free t-shirts posted out to participants so they could wear freely in public combatting the stigma around suicide. The charities expectation was to reach a possible 500 participants end figures showed that amount was trebled.

The national email support received 12,000 emails during 2023, which is a very large increase in emails from 2022. Some beneficiaries are accessing this service from other countries and they are signposted to more appropriate services as soon as it is safe to do so.

# **SURVIVORS OF BEREAVEMENT BY SUICIDE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

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Following a period of closure in 2022, our National Support Line is growing in strength. Rigorous training for new volunteers and refresher courses for those established, have taken place. By the end of 2023 the line was available Monday to Friday 9am to 5pm, with a view to expanding Monday through to Sunday, 9am to 9pm, 365 days a year. The Support Line received 6,025 calls, of which 1,429 calls were answered by Support Line volunteers, these figures are lower than last year, due to a limited service. Our peer-to-peer support groups also take calls from survivors wishing to access the face-to-face sessions and on average there were 9 calls per group during 2023.

There has been a rapid growth in volunteers wanting to train for the charity, this has then enabled the charity to open more face-to-face groups throughout the UK. Our data shows an increase in beneficiaries attending groups is up by 737, with 4,686 attendees but a decrease in virtual attendees to 427.

In accordance with the General Data Protection Regulation 2018 and to ensure we are fully compliant; we have updated policies and ensure that these are reviewed regularly. All SoBS groups have also had to comply with the new rules and regulations. Every client accessing our services are required to sign a consent agreement allowing SoBS to hold their personal information and details, which is reviewed every 2 years and data cleansed, ensuring records are destroyed as necessary.

#### **Social Media**

During the year the charities social media platforms saw a noticeable uptake in subscribers, raising the SoBS profile further. Following the campaign in the later part of the year, Hope In Every Step saw Facebook followers increase considerably, not only volunteers posting and sharing but beneficiaries and even companies not directly impacted. Facebook remains to be the main site visited.

#### **National Website**

The CEO and board of Trustees decided on a re-vamp of the charities website to improve the way beneficiaries access our services. It was identified that a location search function was used the most, ensuring a real time monitoring.

It has been noticed that the Community Forum which was launched in November 2018, now has posts from all corners of the globe. We continue to have moderators ensuring that the language used meets the SoBS ethos. We are confident that the Forum will continue to be a great success and particularly for those that are not able to access a group. As of December 2023, there were just over 8,000 members.

The charity continues to review and develop training for our volunteers, with 8 e-learning modules, consisting of; introduction to eLearning, our charity, GDPR, safeguarding, diversity, equality & inclusion, finance, social media accessible awareness. New volunteers are required to complete these before accessing in person training sessions. It has been identified that training for established volunteers needs to be refreshed every two years to update with development and identifying new courses to help support their role.

#### **Finance**

Survivors of Bereavement by Suicide continues to receive funds from giving pages such as: Just Giving, GoFundMe, PayPal, Stripe, Amazon Smile, Facebook/Meta, Enthuse and Match Funding. The charity is grateful for the many donations it receives throughout the year from individual donors, organisations, trusts and companies.

A large portion of donations we receive are from those impacted by a suicide loss, either through fundraising activities or direct donations and is their way of thanking us for the help provided.

#### **Going concern**

With the treasurers financial budgeting, the directors have reasonable expectation that the company has adequate funding resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing for the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

# **SURVIVORS OF BEREAVEMENT BY SUICIDE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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### **Financial review**

The total income in 2023 received was £562,668, which was an increase from the previous year of £499,232. Expenditure has increased from £418,556 in 2022 to £640,782. Overall, this has resulted in a deficit of £78,114, which is significantly lower than the previous year a surplus of £80,676, but a new building, increase in staff members, as well as new volunteers training costs and group setups explains the reduction. There were concerns over how the pandemic and cost of living would impact donations to SoBS, but it is clear that we are continually supported by those wanting to help and both fundraise and donate.

The trustees have agreed a policy for managing adequate and appropriate reserves for the charity in line with guidance issues by the Charity Commission. The trustees have considered the risks to the organisation, completed an analysis of the impact of significant risk and identified the need to maintain a reserve equivalent to 6-12 months unrestricted expenditure currently estimated at between £120,000 and £200,000, but with increasing numbers of staff and groups, this figure will need to be revisited.

### **Structure, governance and management**

#### **Governing document**

Survivors of Bereavement by Suicide, National Office is based at 14-16 New Lawn Road, Ilkeston, Derbyshire, DE7 5HE which is the company's registered office and the principal address of the charity. Survivors of Bereavement by Suicide is a company limited by guarantee and not having a share capital (company registration No. 04754829 England and Wales) and Registered Charity (No. 1098815, Scottish Charity No. SC041497). The charity's governing document is the Memorandum of Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

F J Liiv - Chair

J H Bradshaw - Treasurer

P Chandarana (appointed 7 May 2024)

E Payami (appointed 3 May 2023)

Dr J Whitebrook (appointed 4 June 2024)

J Heal (resigned 30 April 2023)

L T Larsen (resigned 11 August 2023)

J Taylor

N S Colbourne

#### **Trustee selection methods**

An assessment is made to discover those skills required by the organisation. Efforts are made to recruit trustees who meet the skill requirement of Survivors of Bereavement by Suicide. The trustees are responsible for scheme governance and the employment of staff. They are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources. It is also responsible for maintaining proper ongoing accounting records which show with reasonable accuracy the financial position of the charitable company and for safeguarding assets.

#### **Organisational structure**

The board of trustees continue to meet ten months of the year virtually with a further two meetings face to face. The trustees responsible for the strategic direction and policy of the charity. A scheme of delegation is in place and day to day responsibility for the running of the charity rests with the chief officer, who attends all the trustees meetings, but has no voting rights.

# SURVIVORS OF BEREAVEMENT BY SUICIDE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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### **Risk mitigation policy**

The trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future. However, the trustees consider that the continuing uncertainty over funding levels constitutes a significant residual risk to our present level of operation if we are not successful in negotiating more sustainable funding. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery of our services to our clients. The policies are periodically reviewed to ensure that they still meet the need of the charity.

### **Related parties**

Survivors of Bereavement by Suicide has no related parties that make a significant impact upon the policies adopted by the organisation.

### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

### **Small company exemption**

This report is prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.



.....  
F J Liiv  
Chair

14-16 New Lawn Road  
Ilkeston  
Derbyshire  
DE7 5HE

Date: 25/09/2024 .....

# **SURVIVORS OF BEREAVEMENT BY SUICIDE**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 DECEMBER 2023***

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The trustees, who are also the directors of Survivors Of Bereavement By Suicide for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# SURVIVORS OF BEREAVEMENT BY SUICIDE

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF SURVIVORS OF BEREAVEMENT BY SUICIDE

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#### Opinion

We have audited the financial statements of Survivors Of Bereavement By Suicide (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

# **SURVIVORS OF BEREAVEMENT BY SUICIDE**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS OF SURVIVORS OF BEREAVEMENT BY SUICIDE**

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#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

## **SURVIVORS OF BEREAVEMENT BY SUICIDE**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS OF SURVIVORS OF BEREAVEMENT BY SUICIDE**

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##### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

##### **Identifying and assessing potential risks related to irregularities**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- the company's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Directors of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in the following area: the timing of the recognition of revenue, and the allocation between restricted and unrestricted funds. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and local taxation legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty. These included Data Protection Regulations.

# SURVIVORS OF BEREAVEMENT BY SUICIDE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF SURVIVORS OF BEREAVEMENT BY SUICIDE

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#### **Audit response to risks identified**

As a result of performing the above, we identified the timing of the recognition of revenue as the key audit matter related to the potential risk of fraud.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Directors concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Mitchell Charlesworth*

**Alison Buckley (Senior Statutory Auditor)**  
for and on behalf of Mitchell Charlesworth (Audit) Limited

25/09/2024

**Accountants**  
**Statutory Auditor**

3rd Floor  
44 Peter Street  
Manchester  
M2 5GP

## SURVIVORS OF BEREAVEMENT BY SUICIDE

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	3	418,914	-	418,914	256,152	113,261	369,413
Charitable activities	4	12,986	129,172	142,158	-	129,186	129,186
Investments	5	1,596	-	1,596	633	-	633
<b>Total income</b>		<u>433,496</u>	<u>129,172</u>	<u>562,668</u>	<u>256,785</u>	<u>242,447</u>	<u>499,232</u>
<b>Expenditure on:</b>							
Raising funds	6	60,195	-	60,195	26,695	-	26,695
Charitable activities	7	443,916	136,671	580,587	264,490	127,371	391,861
<b>Total expenditure</b>		<u>504,111</u>	<u>136,671</u>	<u>640,782</u>	<u>291,185</u>	<u>127,371</u>	<u>418,556</u>
<b>Net income/(expenditure)</b>		(70,615)	(7,499)	(78,114)	(34,400)	115,076	80,676
Transfers between funds		374,797	(374,797)	-	(1,623)	1,623	-
<b>Net movement in funds</b>	9	304,182	(382,296)	(78,114)	(36,023)	116,699	80,676
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2023		332,105	538,849	870,954	368,128	422,150	790,278
<b>Fund balances at 31 December 2023</b>		<u>636,287</u>	<u>156,553</u>	<u>792,840</u>	<u>332,105</u>	<u>538,849</u>	<u>870,954</u>

The company had no new or discontinued activities during the year.

# SURVIVORS OF BEREAVEMENT BY SUICIDE


## BALANCE SHEET

AS AT 31 DECEMBER 2023

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		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		7,220		-
<b>Current assets</b>					
Debtors	13	18,574		10,999	
Cash at bank and in hand		781,269		875,426	
		<u>799,843</u>		<u>886,425</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(14,223)</u>		<u>(15,471)</u>	
<b>Net current assets</b>			<u>785,620</u>		<u>870,954</u>
<b>Total assets less current liabilities</b>			<u>792,840</u>		<u>870,954</u>
<b>The funds of the charity</b>					
Restricted income funds	17	156,553		538,849	
Unrestricted funds	16	636,287		332,105	
		<u>792,840</u>		<u>870,954</u>	

The financial statements were approved by the trustees on 25/09/2024 .....

  
.....

F J Liv

Chair

Company registration number 04754829 (England and Wales)

# SURVIVORS OF BEREAVEMENT BY SUICIDE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1 Accounting policies

##### Charity information

Survivors Of Bereavement By Suicide is a private company limited by guarantee incorporated in England and Wales. The registered office is 14-16 New Lawn Road, Ilkeston, Derbyshire, DE7 5HE.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# SURVIVORS OF BEREAVEMENT BY SUICIDE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Holiday Home	20% straight line
Fixtures and fittings	25% straight line
Website	Not depreciated

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# SURVIVORS OF BEREAVEMENT BY SUICIDE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## SURVIVORS OF BEREAVEMENT BY SUICIDE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

#### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	409,414	-	409,414	256,152	113,261	369,413
Grants	9,500	-	9,500	-	-	-
	<u>418,914</u>	<u>-</u>	<u>418,914</u>	<u>256,152</u>	<u>113,261</u>	<u>369,413</u>

#### 4 Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Group grants	-	7,850	7,850	-	10,000	10,000
Big Lottery Fund	-	121,322	121,322	-	119,186	119,186
Sale of merchandise	1,986	-	1,986	-	-	-
Non profit income from training and workshops	11,000	-	11,000	-	-	-
	<u>12,986</u>	<u>129,172</u>	<u>142,158</u>	<u>-</u>	<u>129,186</u>	<u>129,186</u>

#### 5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Bank interest receivable	<u>1,596</u>	<u>633</u>

#### 6 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Advertising/promotions/books	<u>60,195</u>	<u>26,695</u>

## SURVIVORS OF BEREAVEMENT BY SUICIDE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 7 Expenditure on charitable activities

	Direct costs 2023 £	Direct costs 2022 £
<b>Direct costs</b>		
Accommodation/volunteer expenses	20,546	18,475
Conference/event costs	48,929	23,226
Rent/room hire	44,160	31,790
Travel costs	17,181	1,271
Training	6,162	8,926
	<u>136,978</u>	<u>83,688</u>
<b>Share of support and governance costs (see note 8)</b>		
Support	437,009	306,973
Governance	6,600	1,200
	<u>580,587</u>	<u>391,861</u>
<b>Analysis by fund</b>		
Unrestricted funds	443,916	264,490
Restricted funds	136,671	127,371
	<u>580,587</u>	<u>391,861</u>

## SURVIVORS OF BEREAVEMENT BY SUICIDE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

#### 8 Support costs allocated to activities

	2023	2022
	£	£
Staff costs	334,079	210,289
Depreciation	359	6,311
Telephone and internet	16,999	15,592
Business development	1,200	1,200
Legal, professional and insurances	10,088	9,994
Postage and printing	8,781	9,129
Stationery/software	12,201	11,177
Sundry expenses	28,633	20,534
Equipment	12,105	1,735
Holiday home running	4,605	15,496
Bank charges	604	303
Lease car	7,355	5,213
Governance costs	6,600	1,200
	<u>443,609</u>	<u>308,173</u>
<b>Analysed between:</b>		
Direct costs	<u>443,609</u>	<u>308,173</u>

#### 9 Net movement in funds

	2023	2022
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's auditor:		
- for the audit of the charity's financial statements	5,400	-
- for the independent examination	1,200	1,200
Depreciation of owned tangible fixed assets	359	6,311
	<u>7,000</u>	<u>7,511</u>

#### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 11 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Charitable activities	<u>11</u>	<u>9</u>

## SURVIVORS OF BEREAVEMENT BY SUICIDE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

11 Employees	(Continued)	
Employment costs	2023	2022
	£	£
Wages and salaries	303,003	191,838
Social security costs	23,403	13,228
Other pension costs	7,673	5,223
	<u>334,079</u>	<u>210,289</u>

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and Chief Finance Officer. The total employee benefits of the key management personnel of the charity was £83,405 (2022: £80,587).

12 Tangible fixed assets	Holiday Home	Fixtures and fittings	Website	Total
	£	£	£	£
<b>Cost</b>				
At 1 January 2023	50,149	5,514	-	55,663
Additions	-	1,723	5,856	7,579
Disposals	-	(5,514)	-	(5,514)
	<u>50,149</u>	<u>1,723</u>	<u>5,856</u>	<u>57,728</u>
At 31 December 2023	50,149	1,723	5,856	57,728
<b>Depreciation and impairment</b>				
At 1 January 2023	50,149	5,514	-	55,663
Depreciation charged in the year	-	359	-	359
Eliminated in respect of disposals	-	(5,514)	-	(5,514)
	<u>50,149</u>	<u>359</u>	<u>-</u>	<u>50,508</u>
At 31 December 2023	50,149	359	-	50,508
<b>Carrying amount</b>				
At 31 December 2023	<u>-</u>	<u>1,364</u>	<u>5,856</u>	<u>7,220</u>
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

13 Debtors	2023	2022
Amounts falling due within one year:	£	£
Prepayments and accrued income	<u>18,574</u>	<u>10,999</u>

## SURVIVORS OF BEREAVEMENT BY SUICIDE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

<b>14</b>	<b>Creditors: amounts falling due within one year</b>		
		<b>2023</b>	<b>2022</b>
		£	£
	Accruals and deferred income	14,223	15,471
		<u>          </u>	<u>          </u>
<b>15</b>	<b>Retirement benefit schemes</b>		
		<b>2023</b>	<b>2022</b>
		£	£
	<b>Defined contribution schemes</b>		
	Charge to profit or loss in respect of defined contribution schemes	7,673	5,223
		<u>          </u>	<u>          </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

<b>16</b>	<b>Unrestricted funds</b>				
		<b>At 1 January</b>	<b>Incoming</b>	<b>Resources</b>	<b>Transfers At 31 December</b>
		<b>2023</b>	<b>resources</b>	<b>expended</b>	<b>2023</b>
		£	£	£	£
	General reserve	332,105	433,496	(504,111)	374,797
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<b>Previous year:</b>	<b>At 1 January</b>	<b>Incoming</b>	<b>Resources</b>	<b>Transfers At 31 December</b>
		<b>2022</b>	<b>resources</b>	<b>expended</b>	<b>2022</b>
		£	£	£	£
	General reserve	368,128	256,785	(291,185)	(1,623)
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**General reserve:** General reserves represent the funds of the charity which are not designated for a particular purpose.

## SURVIVORS OF BEREAVEMENT BY SUICIDE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers At 31 December 2023</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Group Funds	374,797	-	-	(374,797)	-
Department of Health	6,720	-	(1,200)	-	5,520
Big Lottery	157,332	121,322	(127,621)	-	151,033
Listen Ear	-	5,000	(5,000)	-	-
Nottinghamshire CC	-	2,850	(2,850)	-	-
	<u>538,849</u>	<u>129,172</u>	<u>(136,671)</u>	<u>(374,797)</u>	<u>156,553</u>
	<u><u>538,849</u></u>	<u><u>129,172</u></u>	<u><u>(136,671)</u></u>	<u><u>(374,797)</u></u>	<u><u>156,553</u></u>
<b>Previous year:</b>	<b>At 1 January 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers At 31 December 2022</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Group Funds	299,908	113,261	(39,995)	1,623	374,797
Department of Health	7,920	-	(1,200)	-	6,720
Big Lottery	114,322	119,186	(76,176)	-	157,332
Listen Ear	-	5,000	(5,000)	-	-
Nottinghamshire CC	-	5,000	(5,000)	-	-
	<u>422,150</u>	<u>242,447</u>	<u>127,371</u>	<u>1,623</u>	<u>538,849</u>
	<u><u>422,150</u></u>	<u><u>242,447</u></u>	<u><u>127,371</u></u>	<u><u>1,623</u></u>	<u><u>538,849</u></u>

## SURVIVORS OF BEREAVEMENT BY SUICIDE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 17 Restricted funds

(Continued)

On 1 January 2023 all the groups funds totalling £374,797 were transferred to unrestricted funds as the trustees considered their restricted fund nature to be no longer relevant as all group funds were brought into Head Office control.

**Department of Health** - In March 2012 we were awarded £50,000 from the Department of Health. This was deemed as a rescue package and the stipulations attached were that this was a one off grant and could not be re-applied for in the future. We were to enlist the services of a company called Primetimers, who were to support our organisation by developing a business to enable us to become self-sustainable long term. To date we have spent £43,280 leaving a carryover of £6,720; the development continues with the remaining funds.

**Big Lottery** - In June 2019 we were awarded £500,000 over 5 years from the Big Lottery. The grant was to help expand the charity throughout England to establish a minimum of three support groups in every county through the employment of volunteer coordinators and increased office support staff. From the £378,679 received to date, £221,347 was spent to date leaving a carryover of £157,332.

**Listen Ear** - received £5,000 in the year and was expended in full during the year.

**DVA Grant** - received £900 in the year and was expended in full during the year.

**The Harper Trust Grant** - received £1,000 in the year and was expended in full during the year.

**NHS South Yorkshire Grant** - received £250 in the year end and was expended in full during the year.

**Shropshire Council Grant** - received £700 in the year and was expended in full during the year.

#### 18 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 December 2023:</b>			
Tangible assets	7,220	-	7,220
Current assets/(liabilities)	629,067	156,553	785,620
	<u>636,287</u>	<u>156,553</u>	<u>792,840</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>At 31 December 2022:</b>			
Current assets/(liabilities)	332,105	538,849	870,954
	<u>332,105</u>	<u>538,849</u>	<u>870,954</u>

## SURVIVORS OF BEREAVEMENT BY SUICIDE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 19 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

#### 20 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 21 Operating lease commitments

##### Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Amounts due	125,368	147,202
	<u>          </u>	<u>          </u>

**SURVIVORS OF BEREAVEMENT BY SUICIDE**

England & Wales - Charity number 1098815

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# Accounts

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**SURVIVORS OF BEREAVEMENT BY SUICIDE**

**(A Company Limited By Guarantee)**

**FINANCIAL STATEMENTS**

**31 DECEMBER 2022**

**Registered in England and Wales Charity Number 1098815**

**Registered in Scotland Charity Number SC041397**

**Company Number 04754829 (England and Wales)**

**DKS Chartered Certified Accountants**

**2 Kingsdale Grove**

**Chellaston**

**Derby**

**DE73 5NX**

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**

**FINANCIAL STATEMENTS**

**31 DECEMBER 2022**

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Notes to Financial Statements	14 to 26

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 DECEMBER 2022**

**The Board of Trustees / Directors**

F J Anglin-Liiv	Chair
H C Foulsham	Resigned 14 January 2022
E S Holden-Carter	Resigned 18 April 2022
J Carter MBE	Resigned 16 April 2022
J Heal	Resigned 30 April 2023
J Taylor	
E Hatto	Resigned 20 October 2022
L T Larsen	
J H Bradshaw	
N S Colbourne	

**Chief Executive Officer** L Rose

**Company Secretary** L Rose

**Charity Number –  
England and Wales** 1098815

**Charity Number –  
Scotland** SC041397

**Company Number** 04754829

**Registered Office** 14-16 New Lawn Road  
Ilkeston  
Derbyshire  
DE7 5HE

**Independent Examiner** David Smith FCCA  
DKS Chartered Certified Accountants  
2 Kingsdale Grove  
Chellaston  
Derby  
DE73 5NX

**Bankers** Charity Aid Foundation Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Maling  
ME19 4JQ

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 DECEMBER 2022**

The trustees (who are also directors for the purpose of company law) present their report and unaudited financial statements for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and 'Accounting Reporting by Charities: Statement of Recommended Practice applicable to charities to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016)'.

**Objectives and activities**

**Charitable Objectives**

To meet the needs and break the isolation for adults (18 and over) who have been impacted by a suicide loss, by offering a safe and confidential environment, in which adults can share their experiences and feelings, consequently giving and gaining support from each other. To promote greater awareness for professionals to help them recognise the specific support required for those impacted by suicide.

**Public Benefit**

The Trustees have had regard to the guidance issues by the Charity Commission, which has meant that they should report on the Charity's public benefit.

The two underlying principles are:

- (i) There must be an identifiable benefit or benefits that arise from the aims, and
- (ii) Benefit must be for the public, or a section of the public.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 DECEMBER 2022**

**Achievements and Performance**

It was agreed by the Board of Trustees in 2022 to meet ten months of the year on a monthly basis virtually and two months of year to meet face to face, which are to be reviewed as and when the board of trustees feel it's necessary.

The chair, CEO and Finance Officer have continued to have monthly virtual catch-up meetings, these meetings are to discuss any ongoing issues and also to prepare the agenda for the next board meeting.

The charity continues to grow its approach in a more collaborative work ethic with other agencies such as, AMPARO, Harmless, Public Health and County Councils. We have also continued to link with other charities such as COPS (Care of Police Survivors) and BTP (British Transport Police). We have continued to collaborate with other counties across England offering ICS (Integrated Care System) including; Kent, Hampshire, Coventry and Warwickshire and with the support of using RTS (Real Time Surveillance), this continues to enable SoBS to offer a 360 wrap around support service in more areas and along with the Police and also AMPARO, who offer suicide postvention services, providing trauma-informed support at individual and community level for anyone affected by suicide and SoBS who offers an open-ended support service for those who have been impacted by suicide loss.

The charity continues to establish links in Wales and we are now involved in more networking opportunities with other organisations such as; Co-alc Alliance South East Wales, Suicide Prevention Group Meeting SW Police, Public Health Wales and NHS Wales. We will continue to identify further links in Scotland.

We had 3 volunteers resign during 2022, but the growth of volunteers continues and we have recruited 51 new volunteers during this period, SoBS now has a total of 226 volunteers. There was 1 group which closed, but 14 new groups opened, bringing the new total of face-to-face support groups to 67 (England 62, Wales 1 and Scotland 4). There are also further pending volunteers and groups awaiting to join the service offering.

The Volunteer Coordinators have continued to deliver the national workshop to universities and other organisations. This is to help people understand why there is such a great need to support those left behind after a suicide loss.

The Board of Trustees 5-year business plan 2022 -2027 which includes KPI's to allow us to measure our own performance as well as measure how successful the support given has been to beneficiaries. The Board of Trustees has continued to support the Office Manager in the implementation of new and reviewed policies.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 DECEMBER 2022**

**Achievements and Performance (continued)**

Lottery funding – The two Volunteer Coordinators continue to work well towards the implementation of new groups in the counties of England and growing network contacts.

We still have three ambassadors Angela Samata, Andy Cohen-Wray and Mathew Crawley. Mathew took a period of sabbatical during 2022. Our Ambassadors at Survivors of Bereavement by Suicide work tirelessly to help to raise awareness of our work and bring support to our organisation. This is a really important role as it helps us to reach new people, organisations and also inspires new fundraising activity. Our Communications Board Advisor also reached out to a number of celebrity agencies for further ambassadors for the charity.

The national email support received 1,200 emails during 2021, which increase was expected during the Covid lockdown, but 2022 has continued to increase the email support to 1352. Some of those accessing this service are from other countries.

The National Helpline temporarily closed for a few months during 2022, whilst a review of our service took place. When the service was instated, it was launched as the National Support line. With a reduced period of offering, the service received a total of 6270 calls, of which 4487 calls were answered by our support line volunteers. Our records showed that 1783 calls were missed calls, which these were during the hours the service was closed or temporarily suspended. Our peer-to-peer support groups also take calls from survivors wishing to access the face-to-face sessions and on average there were 10 calls per group during 2022.

With the continued growth of volunteers, this has allowed us to open new groups and expand our virtual meetings on offer, which was a key area of development during the pandemic, to ensure those needing support were still able to reach out to us and receive peer support. Our group attendees for 2022 was expected to be reduced after coming out of the pandemic and it was 3949, but with an attendance at virtual meetings of 885.

In accordance with the General Data Protection Regulation 2018 and to ensure we are fully compliant; we have updated policies and ensure that these are reviewed regularly. All SoBS groups have also had to comply with the new rules and regulations. Every client accessing our services are required to sign a consent agreement allowing SoBS to hold their personal information and details, which is reviewed every 2 years and data cleansed, ensuring records are destroyed as necessary.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 DECEMBER 2022**

**Achievements and Performance (continued)**

**Social Media**

In November 2022 we recruited a full time Social Media employee and this has shown to be an excellent benefit to the charity for raising the SoBS profile and awareness of the impact of suicide loss. The interaction across all our media platforms have increased, but are particularly noticeable for Facebook from 6,904 and LinkedIn 78 (both yearend 2021) to the following by the end of 2022;

- Instagram, 1533 Followers
- Facebook, 9201 Followers
- Twitter, 3028 Followers
- LinkedIn, 903 Followers

**National Website**

We continue to develop our national website and improvement of searching for groups been an efficient tool to find a support group in any area across the UK. During 2022 we had 176,513 visitors to our website on various pages, which covered 252,457 sessions averaging 2 minutes and 16 seconds per session.

It has been noticed that the Community Forum which was launched in November 2018, now has posts from all corners of the globe. We continue to have moderators ensuring that the language used meets the SoBS ethos. We are confident that the Forum will continue to be a great success and particularly for those that are not able to access a group. As of December 2022, there were just over 6,000 members.

**Training development**

The charity continues to review and develop the training for our volunteers. Now with 8 e-learning modules, consisting of; introduction to eLearning, our charity, GDPR, safeguarding, diversity, equality & inclusion, finance, social media accessible awareness. On completion of the e-modules, volunteers will be required to participate in online training before becoming an approved volunteer. Refresher training is also in place for all volunteers to attend every two years. Also staff are supported with development and identifying new courses to help support their role.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 DECEMBER 2022**

**Finance**

Survivors of Bereavement continues to receive funds from donations through Just Giving, PayPal Giving, Amazon Smile and Facebook Birthdays, as well as being able to claim Gift Aid. There are also generous payments received from organisations, companies and individual survivors. Majority of funds are received from those impacted by a suicide loss, either through fundraising activities or direct donations and is their way of thanking us for the help provided.

**Going Concern**

With the treasurers financial budgeting, the directors have reasonable expectation that the company has adequate funding resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing for the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**Financial Review**

Total income in 2022 received was £499,232, which was a slight increase from the previous year of £484,429. Expenditure has increased from £293,875 in 2021 to £418,556. Overall, this has resulted in a surplus of £80,676, which is significantly lower than the previous year surplus of £190,554, but a new building, increase in staff members, as well as new volunteers training costs and group setups explains the reduction. There were concerns over how the pandemic and cost of living would impact donations to SoBS, but it is clear that we are continually supported by those wanting to help and both fundraise and donate.

The Trustees have agreed a policy for managing adequate and appropriate reserves for the charity in line with guidance issues by the Charity Commission. The trustees have considered the risks to the organisation, completed an analysis of the impact of significant risk and identified the need to maintain a reserve equivalent to 6-12 months unrestricted expenditure currently estimated at between £120,000 and £200,000, but with increasing numbers of staff and groups, this figure will need to be revisited.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 DECEMBER 2022**

**Structure, governance and management**

**Governing document**

Survivors of Bereavement by Suicide, National Office is based at 14-16 New Lawn Road, Ilkeston, Derbyshire, DE7 5HE which is the company's registered office and the principal address of the charity. Survivors of Bereavement by Suicide is a company limited by guarantee and not having a share capital (company registration No. 04754829 England and Wales) and Registered Charity (No. 1098815, Scottish Charity No. SC041397). The charity's governing document is the Memorandum and Articles of Association.

The trustees, who are also the directors who served during the year were:

F J Anglin-Liiv - Chair  
H C Foulsham (resigned 14 January 2022)  
E S Holden-Carter (resigned 18 April 2022)  
J Carter MBE (resigned 16 April 2022)  
J Heal (resigned 30 April 2023)  
J Taylor  
E Hatto (resigned 20 October 2022)  
L T Larsen  
J H Bradshaw  
N S Colbourne

**Trustee selection methods**

An assessment is made to discover those skills required by the Organisation. Efforts are made to recruit Trustees who meet the skill requirements of Survivors of Bereavement by Suicide. The Trustees are responsible for scheme governance and the employment of staff. They are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources. It is also responsible for maintaining proper ongoing accounting records which show with reasonable accuracy the financial position of the charitable company and for safeguarding assets.

**Organisational structure**

The board of Trustees continue to meet ten months of the year virtually with a further two meetings face to face. The trustees are responsible for the strategic direction and policy of the charity. A scheme of delegation is in place and day to day responsibility for the running of the charity rests with the Chief Officer, who attends all Trustees meetings, but has no voting rights.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 DECEMBER 2022**

**Risk mitigation policy**

The Trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future. However, the Trustees consider that the continuing uncertainty over funding levels constitutes a significant residual risk to our present level of operation if we are not successful in negotiating more sustainable funding. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery of our services to our clients. The policies are periodically reviewed to ensure that they still meet the need of the charity.

**Related parties**

Survivors of Bereavement by Suicide has no related parties that make a significant impact upon the policies adopted by the organisation.

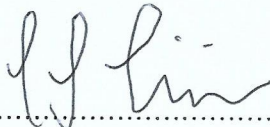
**Independent examiner**

Mr D J Smith FCCA of DKS Chartered Certified Accountants offers himself for re-appointment as independent examiner to the charity.

**Small company exemption**

This report is prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The Trustees' annual report was approved by the Board of Directors, and signed on its behalf by:



.....  
**F J Anglin-Liiv - Chair**  
14-16 New Lawn Road  
Ilkeston  
Derbyshire  
DE7 5HE

Dated : 22 / 04 / 2023

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**OF SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**YEAR ENDED 31 DECEMBER 2022**

**Independent examiner's report to the Trustees of Survivors of Bereavement By Suicide**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022, which are set out on pages 11 to 26.

**Responsibilities and basis of report**

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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, I report in respect of my examination of the Company's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Since the company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**OF SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**YEAR ENDED 31 DECEMBER 2022**

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

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. The accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. 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
4. 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.



David Smith FCCA  
DKS Chartered Certified Accountants  
2 Kingsdale Grove  
Chellaston  
Derby  
DE73 5NX

Dated: 22/09/2023

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING INCOME & EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Income from:</b>					
Donations and legacies	3	256,152	113,261	369,413	356,489
Charitable activities	4	-	129,186	129,186	127,933
Investment income	5	633	-	633	7
<b>TOTAL INCOME</b>		<b>256,785</b>	<b>242,447</b>	<b>499,232</b>	<b>484,429</b>
<b>Expenditure on:</b>					
Raising funds	6	26,695	-	26,695	16,999
Charitable activities	7	264,490	127,371	391,861	276,876
<b>TOTAL EXPENDITURE</b>		<b>291,185</b>	<b>127,371</b>	<b>418,556</b>	<b>293,875</b>
<b>NET INCOMING RESOURCES/NET INCOME BEFORE TRANSFERS</b>		<b>(34,400)</b>	<b>115,076</b>	<b>80,676</b>	<b>190,554</b>
Transfers between funds		(1,623)	1,623	-	-
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>(36,023)</b>	<b>116,699</b>	<b>80,676</b>	<b>190,554</b>
Total fund balances at 1 January 2022		368,128	422,150	790,278	599,724
<b>TOTAL FUND BALANCES AT 31 DECEMBER 2022</b>		<b>332,105</b>	<b>538,849</b>	<b>870,954</b>	<b>790,278</b>

The company had no new or discontinued activities during the year.

The notes on pages 14 to 26 form part of the financial statements

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**BALANCE SHEET**  
**AT 31 DECEMBER 2022**

		2022		2021	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		-		6,311
<b>Current assets</b>					
Debtors	12	10,999		16,141	
Cash at bank and in hand		875,426		772,296	
		<b>886,425</b>		<b>788,437</b>	
<b>Creditors: amounts falling due within one year</b>	13	<b>(15,471)</b>		<b>(4,470)</b>	
<b>Net current assets</b>			<b>870,954</b>		<b>783,967</b>
<b>Total assets less current liabilities</b>			<b>870,954</b>		<b>790,278</b>
<b>Net assets</b>			<b>870,954</b>		<b>790,278</b>
<b>Funds</b>					
Unrestricted funds	14	332,105		368,128	
Restricted funds	15	538,849	870,954	422,150	790,278
<b>Total charity funds</b>			<b>870,954</b>		<b>790,278</b>

The notes on pages 14 to 26 form part of the financial statements

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**BALANCE SHEET**  
**AT 31 DECEMBER 2022**

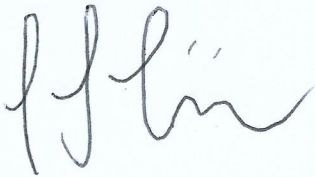
For the year ended 31 December 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006; and
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the board of directors and authorised for issue on 22/09/2023 and are signed on their behalf by:



F J Anglin-Liiv

Chair

Registered Number 04754829

**The notes on pages 14 to 26 form part of the financial statements**

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**1. Accounting policies**

**Company information**

Survivors of Bereavement By Suicide is a company limited by guarantee not having a share capital. The company's registered office is 14-16 New Lawn Road, Ilkeston, Derbyshire, DE7 5HE. At the end of the year there were 6 Trustees, each of whom, under the terms of the Memorandum and Articles of Association, had undertaken to contribute the sum not exceeding £1 in the event of a winding up of the company.

**1.1 Accounting convention**

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2016. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying Update Bulletin 1, not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the accounts the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore continue to adopt the going concern basis of accounting in preparing the accounts.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**1.4 Incoming resources**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amounts is known, and receipt is expected.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**1.4 Incoming resources (continued)**

Donated services or facilities are recognised as income when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. Income received in advance or provision of other specified services are deferred until the criteria for income recognition are met.

**1.5 Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the independent examination fees and costs linked to the strategic management of the Charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designated to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Holiday home	20% straight line
Fixtures and fittings	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**1.7 Debtors**

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand and deposits held at call with banks.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**1.9 Creditors and provisions**

Creditors and provisions 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. Creditors and provisions are normally recognised at their settlement amount.

**1.10 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

*Derecognition of financial liabilities*

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

**1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

**1.12 Taxation**

The charity is exempt from tax on income and gains to the extent that these are applied exclusively to its charitable objects.

**1.13 Pensions**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>3. Donations and legacies</b>				
Donations and gifts	256,152	113,261	369,413	356,489
<b>Year ended 31 December 2021</b>	<b>238,299</b>	<b>118,190</b>		<b>356,489</b>
<b>4. Charitable activities</b>				
Group grants	-	10,000	10,000	15,500
Big Lottery Fund	-	119,186	119,186	112,433
	-	129,186	129,186	127,933
<b>Year ended 31 December 2021</b>	<b>-</b>	<b>127,933</b>		<b>127,933</b>
<b>5. Investment income</b>				
Bank interest receivable	633	-	633	7
<b>Year ended 31 December 2021</b>	<b>7</b>	<b>-</b>		<b>7</b>

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**6. Raising funds**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Advertising/promotions/books	26,695	16,999
	<u>26,695</u>	<u>16,999</u>
<b>Analysis by fund</b>		
Unrestricted funds	26,695	16,999
Restricted funds	-	-
	<u>26,695</u>	<u>16,999</u>

**7. Charitable activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accommodation/volunteer expenses	18,475	3,115
Conference/event costs	23,226	5,579
Rent/room hire	31,790	15,713
Donations	-	1,818
Travel costs	1,271	765
Training	8,926	1,629
	<u>83,688</u>	<u>28,619</u>
Share of support costs (see note 8)	306,973	247,057
Share of governance costs (see note 8)	1,200	1,200
	<u>391,861</u>	<u>276,876</u>
<b>Analysis by fund</b>		
Unrestricted funds	264,490	93,605
Restricted funds	127,371	183,271
	<u>391,861</u>	<u>276,876</u>

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**8. Support costs**

	<b>Support Costs</b>	<b>Governance costs</b>	<b>2022</b>	<b>2021</b>	<b>Basis of allocation</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
Wages, salaries and pension costs	210,289	-	210,289	173,696	Direct costs
Telephone and internet	15,592	-	15,592	12,522	Direct costs
Business development	1,200	-	1,200	1,200	Direct costs
Legal, professional and insurances	9,994	-	9,994	5,839	Direct costs
Postage and printing	9,129	-	9,129	4,224	Direct costs
Stationery/software	11,177	-	11,177	10,178	Direct costs
Sundry expenses	20,534	-	20,534	15,675	Direct costs
Equipment	1,735	-	1,735	1,503	Direct costs
Holiday home running	15,496	-	15,496	6,542	Direct costs
Depreciation	6,311	-	6,311	11,409	Direct costs
Bank charges	303	-	303	381	Direct costs
Lease Car	5,213	-	5,213	3,888	Direct costs
Accountancy	-	1,200	1,200	1,200	Governance (unrestricted)
	<u>306,973</u>	<u>1,200</u>	<u>308,173</u>	<u>248,257</u>	

Fees payable to the charity's accountants for the independent examination of the charity's accounts totalled £1,200 (2021: £1,200).

**9. Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

<b>10. Employment costs were:-</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages & Salaries	191,838	159,725
Social security costs	13,228	9,816
Pension costs	5,223	4,155
	<u>210,289</u>	<u>173,696</u>
	<u><u>210,289</u></u>	<u><u>173,696</u></u>

No employees earned more than £60,000 in the year.

The key management personnel of the charity comprise the Trustees, the Chief Executive Officer and Chief Finance Officer. The total employee benefits of the key management personnel of the charity was £80,587 (2021: £69,850).

**Particulars of employees**

The average head count of staff employed by the charity during the financial year amounted to

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Charitable activities	9	7
	<u>9</u>	<u>7</u>
	<u><u>9</u></u>	<u><u>7</u></u>

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**11. Tangible fixed assets**

	<b>Holiday Home £</b>	<b>Fixtures and Fittings £</b>	<b>Total £</b>
Cost			
At 1 Jan 2022	50,149	5,514	55,663
Additions	-	-	-
	<u>50,149</u>	<u>5,514</u>	<u>55,663</u>
<b>Depreciation</b>			
At 1 Jan 2022	44,488	4,864	49,352
Depreciation charged in the year	5,661	650	6,311
	<u>50,149</u>	<u>5,514</u>	<u>55,663</u>
<b>Carrying amount</b>			
At 31 Dec 2022	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
At 31 Dec 2021	5,661	650	6,311
	<u>5,661</u>	<u>650</u>	<u>6,311</u>

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**12. Debtors**

	<b>2022</b>	<b>2021</b>
	£	£
Prepayments and accrued income	10,999	16,141

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

	<b>2022</b>	<b>2021</b>
	£	£
Accruals and deferred income	15,471	4,470
	<b>15,471</b>	<b>4,470</b>

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**14. Unrestricted funds**

	<b>Balance 1 Jan 2022</b>	<b>Movements Incoming Resources</b>	<b>In funds Resources expended</b>	<b>Transfers</b>	<b>Balance 31 Dec 2022</b>
	£	£	£	£	£
<b>General reserve</b>	368,128	256,785	(291,185)	(1,623)	332,105
<b>Unrestricted funds</b>	368,128	256,785	(291,185)	(1,623)	332,105

**General reserve:** General reserves represent the funds of the Charity which are not designated for a particular purpose.

**15. Restricted funds**

The income funds of the Charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	<b>Balance at 1 January 2022</b>	<b>Movement Incoming Resources</b>	<b>In funds Resources expended</b>	<b>Transfers</b>	<b>Balance at 31 December 2022</b>
	£	£	£	£	£
Group Funds	299,908	113,261	(39,995)	1,623	374,797
Department of Health	7,920	-	(1,200)	-	6,720
Big Lottery	114,322	119,186	(76,176)	-	157,332
Listen Ear	-	5,000	(5,000)	-	-
Nottinghamshire CC	-	5,000	(5,000)	-	-
	422,150	242,447	(127,371)	1,623	538,849

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**15. Restricted funds (continued)**

**Group Funds** – These are bank and cash balances held at the balance sheet date for each of the groups listed at note 20 on pages 25 and 26.

**Department of Health** – In March 2012 we were awarded £50,000 from the Department of Health. This was deemed as a rescue package and the stipulations attached were that this was a one off grant and could not be re-applied for in the future. We were to enlist the services of a company called Primetimers, who were to support our organisation by developing a business plan to enable us to become self-sustainable long term. To date we have spent £43,280 leaving a carryover of £6,720; the development continues with the remaining funds.

**Big Lottery** – In June 2019 we were awarded £500,000 over 5 years from the Big Lottery. The grant was to help expand the charity throughout England to establish a minimum of three support groups in every county through the employment of volunteer coordinators and increased office support staff. From the £378,679 received to date, £221,347 was spent to date leaving a carryover of £157,332.

**Listen Ear and Nottinghamshire CC** – received £5,000 each respectively in the year and was expended in full during the year.

**16. Analysis of net assets between funds**

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
<b>Fund balances at 31 December 2022 are represented by:</b>			
Net current assets	332,105	538,849	870,954
Tangible fixed assets	-	-	-
	332,105	538,849	870,954
	332,105	538,849	870,954

**17. Related party transactions**

The charity has no related party transactions that required disclosure.

**18. Corporation taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**19. Operating Leases**

At 31 December 2022 the company was committed to making payments under non-cancellable operating leases in future years totalling £147,202 (2021:£161,250).

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**20. UK Support Group Funds**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Aberdeen	-	25
Anglesey	91	125
Aylesbury	1,896	744
Barnsley	2,074	2,326
Bassetlaw	23	(112)
Bath	10,508	13,161
Bedford	965	-
Birmingham	1,328	1,556
Bolton	16,607	17,324
Bournemouth	(179)	78
Brighton	(320)	377
Bristol	15,000	-
Bromsgrove	2,543	1,078
Canterbury	377	725
Cardiff	6,512	6,741
Chester	3,229	3,304
Chesterfield	1,010	-
Crewe	3,754	4,222
Doncaster	946	469
Eastbourne	6,639	6,422
Edinburgh	13,361	3,805
Elgin	1,510	1,934
Exeter	2,045	2,045
Frinton	3,000	-
Guildford	1,882	2,291
Hatfield & Welywn	8,939	8,147
Haringey	1,360	1,683
Henley on Thames	1,533	2,101
Horsham	3,280	3,885
Hull	911	1,980
Ilkeston	4,446	4,780
Leamington	2,295	2,567
Leicester	3,348	1,778
Lewisham	641	951
Litchfield	400	-
Liverpool	3,992	5,593
London	13,969	2,622
Maidstone	2,980	4,588
Manchester	18,948	19,032
Margate	-	6,691

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**20. UK Support Group Funds (continued)**

	2022	2021
	£	£
Milton Keynes	4,290	4,159
Nottingham	4,688	12
Reigate	1,055	1,637
Rotherham	1,000	-
Scottish Borders	1,386	1,473
Scunthorpe	62,224	52,436
Sheffield	9,252	10,968
Solihull	2,120	720
Southdowns	19,135	19,603
Southampton	1,094	-
St Helens	2,372	2,694
Stockport	12,009	5,065
Swadlincote	9,815	(93)
Swindon	24,372	24,516
Teeside	150	-
Uttoxeter	9,732	9,732
Watford	5,276	6,097
Western Super Mare	291	815
Whitley Bay	12,819	12,050
Wigan	3,411	-
Winchester	3,556	4,130
Wokingham	18,812	4,463
York	4,095	4,393
	<u>374,797</u>	<u>299,908</u>
	=====	=====

**SURVIVORS OF BEREAVEMENT BY SUICIDE**

England & Wales - Charity number 1098815

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# Accounts

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**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**FINANCIAL STATEMENTS**  
**31 DECEMBER 2021**

**Registered in England and Wales Charity Number 1098815**  
**Registered in Scotland Charity Number SC041397**  
**Company Number 04754829 (England and Wales)**

**DKS Chartered Certified Accountants**

**2 Kingsdale Grove**  
**Chellaston**  
**Derby**  
**DE73 5NX**

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**

**FINANCIAL STATEMENTS**

**31 DECEMBER 2021**

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**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 DECEMBER 2021**

**The Board of Trustees / Directors**

F J Anglin-Liiv	Chair
H C Foulsham	Resigned 14 January 2022
E S Holden-Carter	Resigned 18 April 2022
J Carter MBE	Resigned 16 April 2022
J Heal	
J Taylor	
J Beddow	Resigned 22 June 2021
E Hatto	
L T Larsen	Appointed 19 May 2021
J H Bradshaw	Appointed 24 August 2021
N S Colbourne	Appointed 3 December 2021

**Chief Executive Officer** E Thwaites

**Company Secretary** E Thwaites

**Charity Number –  
England and Wales** 1098815

**Charity Number –  
Scotland** SC041397

**Company Number** 04754829

**Registered Office** 14-16 New Lawn Road  
Ilkeston  
Derbyshire  
DE7 5HE

**Independent Examiner** David Smith FCCA  
DKS Chartered Certified Accountants  
2 Kingsdale Grove  
Chellaston  
Derby  
DE73 5NX

**Bankers** Charity Aid Foundation Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Maling  
ME19 4JQ

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 DECEMBER 2021**

The trustees (who are also directors for the purpose of company law) present their report and unaudited financial statements for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "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) (effective 1 January 2016)".

**Objectives and activities**

**Charitable Objectives**

To meet the needs and break the isolation of those bereaved by the suicide of a close relative or friend, by offering a safe confidential environment in which bereaved people can share their experiences and feelings, consequently giving and gaining support from each other. To promote greater awareness for professionals to help them recognise the specific support required for those bereaved by suicide.

**Public Benefit**

The Trustees have had regard to the guidance issued by the Charity Commission, which has meant that they should report on the Charity's public benefit.

The two underlying principles are:

- (i) There must be an identifiable benefit or benefits that arise from the aims, and
- (ii) Benefit must be to the public, or a section of the public.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
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**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
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**Achievements and Performance**

It was agreed by the Board of Trustees in 2021 to meet ten months of the year on a monthly basis virtually and two months of the year to meet face to face, which are to be reviewed as and when the board of trustees feel it's necessary.

The chair Halani Foulsham, CEO and Finance Officer have continued to have monthly virtual catch-up meetings prior to Trustee meetings, these meetings are to discuss any ongoing issues and also to prepare the agenda for the next board meeting.

The charity has moved its National Office due to the expansion of staff and growth of the charity. SoBS national office is still based in Ilkeston Derbyshire.

The direction of the charity has slightly changed with its approach to a more collaborative work ethic with other agencies such as, Amparo, Harmless and the Lucy Rayner Foundation. We have also continued to link in with other charities such as COPS (Care of Police Survivors) to look at setting up support groups with them, to help support those who have lost someone to suicide while serving in the Police force. The charity has also linked in with ICS (integrated care system) in south Yorkshire. The county now offers a 360° wrap around support service with the support of real time surveillance (Police), AMPARO who offer suicide postvention services, providing trauma-informed support at individual and community level for anyone affected by suicide and SoBS who offer an open-ended support service for those who have been impacted by suicide loss.

Whilst working with ICS we have managed to provide four additional support groups in South Yorkshire. This has now led to sharing this collaboration to other counties throughout England i.e., Kent, Hampshire, Coventry & Warwickshire to date. The growth of volunteers continues and we have currently recruited approximately 40 new volunteers during this period.

Even though this growth plan has secured additional support groups and new volunteers we have lost a small number of groups, mainly due to covid lockdowns and restrictions.

We have also developed a national workshop to help people understand why there is such a great need to support those left behind after a suicide loss. The workshop has attracted over 500 attendees during the seven sessions which have been delivered.

The charity has now established links in Wales and with a small amount of funding we have managed to establish a support group in Anglesey and a potential one in Dyfed.

The Board of Trustees have put an action plan in place to deliver a 5-year business plan which includes KPI's to allow us to measure our own performance as well as measure how successful the support given has been to beneficiaries.

The Board of Trustees have also implemented a total review of all current policies and procedures, which will be updated in a high priority order, the task for this was given to SoBS office manager.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
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**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
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**Achievements and Performance (continued)**

During March we brought forward the Lottery grant allocation for our volunteer coordinator for the north of England. We have now employed Phill Abbiss to fill the post. Phill will now work alongside Sheila who is the Southern volunteer coordinator.

The charity celebrated its 30 years of its existence this year, to mark this pinnacle, we asked volunteers and survivors to join us on a virtual walk from our most northern group (Elgin) to our most southern group (Exeter) asking everyone to walk 30 miles during the month of April. This well organised fundraising campaign raised over £50,000 to help support those in need of help from the charity.

We now have three appointed ambassadors Angela Samata, Mathew Crawley and Andy Cohen- Wray. Our Ambassadors at Survivors of Bereavement by Suicide work tirelessly to help to raise awareness of our work and bring support to our organisation. This is a really important role as it helps us to reach new people and inspire new fundraising activity.

Move to new premises. A decision needed to be made to move the national office, as the charity expands there was a great need for larger premisses. We moved the HQ in October 2021 to a single-storey building and a good open space which would accommodate up to 10 staff members with the addition of much needed storage space for merchandise and archived files.

We have continued to fulfil the requirements of the 2019 lottery bid by continuing with virtual meetings and allowing a hybrid peer support delivering both face to face and virtual meetings.

There has been on-going expansion of partnership working with other organisations. This has led to the development of a 360° wrap around support service which incorporates a police system called real time data/surveillance. This type of system is generally county led, working alongside other agencies such as AMPARO, Lucy Rayner Foundation and Harmless.

Whilst we were restricted by the pandemic, the charity felt it necessary to continue to help and support those individuals in need of our services, the online forum continues to grow, we now have over 4,900 members, group attendances including virtual was 3,178 beneficiaries during 2021 which was larger than expected. We have seen slight increase for email support during 2021. The national email support service increased from 740 in 2020 to just over 1200 in 2021 and group email contact averaged out at 10 per month per group.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
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**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 DECEMBER 2021**

**Achievements and Performance (continued)**

During 2021 we had 173,000 visitors to our website, which covered 244,000 sessions averaging 2minutes and 16 seconds per session.

The National Helpline received a total of 8,136 calls, which our helpline volunteers answered 7,479 in 2021, support Groups also take calls from survivors, and an average of 12 calls per month per group during 2021.

In accordance with the General Data Protection Regulation 2018 we have put in place regulations and are fully compliant, all policies are posted on our website. All SoBS groups have also had to comply with the new rules and regulations. Every client has to sign an agreement allowing our organisation to hold their personal information/details, which is reviewed every 2 years and where necessary, data cleansed.

**Social Media**

From January 2021 to December 2021 our social media had the following interaction with all platforms, which we see growing to a greater following in 2022.

- Instagram – 1,062 followers
- Facebook – 6,904 followers
- Twitter – 2,361 followers
- Linked in – 78 followers

**National Website**

We continue to develop our national website which has proved to be a success and we have received positive feedback in particularly searching for groups, this is now a more efficient tool to find a support group in any area across the U.K. There was 173,036 users connected to the website during this period with 244,311 sessions on various pages.

The Forum was launched in November 2018, we have 5 Moderators to ensure the discussions are applicable to SoBS ethos. We are confident that the Forum will continue to be a great success and ensure that continuous support is out there for persons who cannot access a group. From the initial roll out of the forum in 2018, it has continued to grow and as of the 31<sup>st</sup> December 2021 we have approved over 3,500 members to the online forum.

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**YEAR ENDED 31 DECEMBER 2021**

**Achievements and Performance (continued)**

**Training development**

The charity continues to develop the training for our volunteers. We now have an online training package which includes five e-learning modules about the history of the charity, GDPR, safeguarding, social media and finance, once these modules have been completed the charity invites volunteers to participate in an online training day. The day covers all aspects on how to run a support group, to answer calls for our national helpline and how to support people by email. The training also invites existing volunteers for a refresher course, this is now compulsory that all volunteers are to attend refresher training every two years.

**Finance**

We continue to receive funds from generous donations through Just Giving, Virgin Giving, PayPal Giving, Amazon Smile and Facebook which has been a great success with their birthday fundraisers. All funds raised are mostly by those people who have lost someone to suicide and this is their way of thanking us for the help we have provided.

**Going concern**

After making appropriate enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**Financial review and reserves policy**

Total income in 2021 increased from £284,141 to £484,429. Expenditure has increased from £238,402 to £293,875. Overall this has resulted in a surplus of £190,554 (compared to £45,739 surplus in 2020). Following the Covid-19 pandemic in 2020, the whole of England, Scotland and Wales had been in long periods of lockdown, which began to have a direct impact on donations and fundraising in 2020. During 2021 the lockdowns began to cease and donations and fundraising have increased back to pre-pandemic levels.

The Trustees have agreed a policy for managing adequate and appropriate reserves for the charity in line with the guidance issued by the Charity Commission. The trustees have considered the risks to the organisation, completed an analysis of the impact of significant risks and identified the need to maintain a reserve equivalent to 6-12 months unrestricted expenditure currently estimated at between £60,000 and £120,000.

The surplus for the year has resulted in total reserves of £790,278. Of these £422,150 are restricted by donors and funders to be spent on particular projects. These reserves are therefore not available for the general running of the Charity. Unrestricted funds at the year end were £368,128 of which £6,311 relate to the net book value of fixed assets, leaving free reserves of £361,817.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 DECEMBER 2021**

**Structure, governance and management**

**Governing document**

Survivors of Bereavement by Suicide, National Office is based at 14-16 New Lawn Road, Ilkeston, Derbyshire, DE7 5HE which is the company's registered office and the principal address of the charity. Survivors of Bereavement by Suicide is a company limited by guarantee and not having a share capital (company registration No. 04754829 England and Wales) and Registered Charity (No. 1098815, Scottish Charity No. SC041397). The charity's governing document is the Memorandum and Articles of Association.

The trustees, who are also the directors who served during the year were:

F J Anglin-Liiv - Chair  
H C Foulsham (resigned 14 January 2022)  
E S Holden-Carter (resigned 18 April 2022)  
J Carter MBE (resigned 16 April 2022)  
J Heal  
J Taylor  
J Beddow (resigned 22 June 2021)  
E Hatto  
L T Larsen (appointed 19 May 2021)  
J H Bradshaw (appointed 24 August 2021)  
N S Colbourne (appointed 3 December 2021)

**Trustee selection methods**

An assessment is made to discover those skills required by the Organisation. Efforts are made to recruit Trustees who meet the skill requirements of Survivors of Bereavement by Suicide. The Trustees are responsible for scheme governance and the employment of staff. They are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources. It is also responsible for maintaining proper ongoing accounting records which show with reasonable accuracy the financial position of the charitable company and for safeguarding assets.

**Organisational structure**

The board of Trustees continue to meet ten months of the year virtually with a further two meetings face to face. The trustees are responsible for the strategic direction and policy of the charity. A scheme of delegation is in place and day to day responsibility for the running of the charity rests with the Chief Officer, who attends all Trustees meetings, but has no voting rights.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
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**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 DECEMBER 2021**

**Risk mitigation policy**

The Trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future. However, the Trustees consider that the continuing uncertainty over funding levels constitutes a significant residual risk to our present level of operation if we are not successful in negotiating more sustainable funding. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery of our services to our clients. The policies are periodically reviewed to ensure that they still meet the need of the charity.

**Related parties**

Survivors of Bereavement by Suicide has no related parties that make a significant impact upon the policies adopted by the organisation.

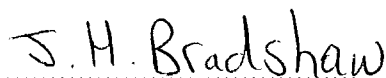
**Independent examiner**

Mr D J Smith FCCA of DKS Chartered Certified Accountants offers himself for re-appointment as independent examiner to the charity.

**Small company exemption**

This report is prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The Trustees' annual report was approved by the Board of Directors, and signed on its behalf by:



**J H Bradshaw - Trustee**  
14-16 New Lawn Road  
Ilkeston  
Derbyshire  
DE7 5HE

Dated : 23/09/2022

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**OF SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**YEAR ENDED 31 DECEMBER 2021**

**Independent examiner's report to the Trustees of Survivors of Bereavement By Suicide**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021, which are set out on pages 11 to 26.

**Responsibilities and basis of report**

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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, I report in respect of my examination of the Company's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Since the company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**OF SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**YEAR ENDED 31 DECEMBER 2021**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. 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
4. 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.



David Smith FCCA  
DKS Chartered Certified Accountants  
2 Kingsdale Grove  
Chellaston  
Derby  
DE73 5NX

Dated: 23/04/2022

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING INCOME & EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Income from:</b>					
Donations and legacies	3	238,299	118,190	356,489	184,958
Charitable activities	4	-	127,933	127,933	99,130
Investment income	5	7	-	7	53
<b>TOTAL INCOME</b>		<b>238,306</b>	<b>246,123</b>	<b>484,429</b>	<b>284,141</b>
<b>Expenditure on:</b>					
Raising funds	6	16,999	-	16,999	10,252
Charitable activities	7	93,605	183,271	276,876	228,150
<b>TOTAL EXPENDITURE</b>		<b>110,604</b>	<b>183,271</b>	<b>293,875</b>	<b>238,402</b>
<b>NET INCOMING RESOURCES/NET INCOME BEFORE TRANSFERS</b>		<b>127,702</b>	<b>62,852</b>	<b>190,554</b>	<b>45,739</b>
Transfers between funds		25,034	(25,034)	-	-
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>152,736</b>	<b>37,818</b>	<b>190,554</b>	<b>45,739</b>
Total fund balances at 1 January 2021		215,392	384,332	599,724	553,985
<b>TOTAL FUND BALANCES AT 31 DECEMBER 2021</b>		<b>368,128</b>	<b>422,150</b>	<b>790,278</b>	<b>599,724</b>

The company had no new or discontinued activities during the year.

The notes on pages 14 to 26 form part of the financial statements

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**BALANCE SHEET**  
**AT 31 DECEMBER 2021**

		2021		2020	
Notes	£	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		6,311		17,720
<b>Current assets</b>					
Debtors	12	16,141		7,048	
Cash at bank and in hand		<u>772,296</u>		<u>577,899</u>	
		<b>788,437</b>		<b>584,947</b>	
<b>Creditors: amounts falling due within one year</b>	13				
		<u>(4,470)</u>		<u>(2,943)</u>	
<b>Net current assets</b>			<b>783,967</b>		<b>582,004</b>
<b>Total assets less current liabilities</b>			<u><b>790,278</b></u>		<u><b>599,724</b></u>
<b>Net assets</b>			<u><b>790,278</b></u>		<u><b>599,724</b></u>
<b>Funds</b>					
Unrestricted funds	14	368,128		215,392	
Restricted funds	15	<u>422,150</u>	790,278	<u>384,332</u>	599,724
<b>Total charity funds</b>			<u><b>790,278</b></u>		<u><b>599,724</b></u>

**The notes on pages 14 to 26 form part of the financial statements**

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**BALANCE SHEET**  
**AT 31 DECEMBER 2021**

For the year ended 31 December 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006; and
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the board of directors and authorised for issue on 23/04/2022 and are signed on their behalf by:

J. H. Bradshaw

J H Bradshaw

Trustee

Registered Number 04754829

**The notes on pages 14 to 26 form part of the financial statements**

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2021**

**1. Accounting policies**

**Company information**

Survivors of Bereavement By Suicide is a company limited by guarantee not having a share capital. The company's registered office is 14-16 New Lawn Road, Ilkeston, Derbyshire, DE7 5HE. At the end of the year there were 10 Trustees, each of whom, under the terms of the Memorandum and Articles of Association, had undertaken to contribute the sum not exceeding £1 in the event of a winding up of the company.

**1.1 Accounting convention**

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2016. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying Update Bulletin 1, not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the accounts the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore continue to adopt the going concern basis of accounting in preparing the accounts.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**1.4 Incoming resources**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amounts is known, and receipt is expected.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
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**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2021**

**1.4 Incoming resources (continued)**

Donated services or facilities are recognised as income when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. Income received in advance or provision of other specified services are deferred until the criteria for income recognition are met.

**1.5 Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the independent examination fees and costs linked to the strategic management of the Charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designated to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Holiday home	20% straight line
Fixtures and fittings	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**1.7 Debtors**

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand and deposits held at call with banks.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2021**

**1.9 Creditors and provisions**

Creditors and provisions 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. Creditors and provisions are normally recognised at their settlement amount.

**1.10 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

*Derecognition of financial liabilities*

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

**1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

**1.12 Taxation**

The charity is exempt from tax on income and gains to the extent that these are applied exclusively to its charitable objects.

**1.13 Pensions**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2021**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>3. Donations and legacies</b>				
Donations and gifts	238,299	118,190	356,489	184,958
<b>Year ended 31 December 2020</b>	<u>129,283</u>	<u>55,675</u>		<u>184,958</u>
<b>4. Charitable activities</b>				
Group grants	-	15,500	15,500	19,370
Big Lottery Fund	-	112,433	112,433	79,760
	<u>-</u>	<u>127,933</u>	<u>127,933</u>	<u>99,130</u>
<b>Year ended 31 December 2020</b>	<u>-</u>	<u>99,130</u>		<u>99,130</u>
<b>5. Investment income</b>				
Bank interest receivable	7	-	7	53
<b>Year ended 31 December 2020</b>	<u>53</u>	<u>-</u>		<u>53</u>

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2021**

**6. Raising funds**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Advertising/promotions/books	16,999	10,252
	<u>16,999</u>	<u>10,252</u>
<b>Analysis by fund</b>		
Unrestricted funds	16,999	10,252
Restricted funds	-	-
	<u>16,999</u>	<u>10,252</u>

**7. Charitable activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accommodation/volunteer expenses	3,115	2,325
Conference costs	5,579	1,936
Rent/room hire	15,713	13,855
Donations	1,818	2,899
Travel costs	765	675
Training	1,629	7,440
	<u>28,619</u>	<u>29,130</u>
Share of support costs (see note 8)	247,057	197,820
Share of governance costs (see note 8)	1,200	1,200
	<u>276,876</u>	<u>228,150</u>
<b>Analysis by fund</b>		
Unrestricted funds	93,605	159,748
Restricted funds	183,271	68,402
	<u>276,876</u>	<u>228,150</u>

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
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**YEAR ENDED 31 DECEMBER 2021**

**8. Support costs**

	Support Costs	Governance costs	2021	2020	Basis of allocation
	£	£	£	£	
Wages, salaries and pension costs	173,696	-	173,696	139,116	Direct costs
Telephone and internet	12,522	-	12,522	6,184	Direct costs
Business development	1,200	-	1,200	1,200	Direct costs
Legal, professional and insurances	5,839	-	5,839	5,785	Direct costs
Postage and printing	4,224	-	4,224	1,710	Direct costs
Stationery/software	10,178	-	10,178	1,763	Direct costs
Sundry expenses	15,675	-	15,675	14,170	Direct costs
Equipment	1,503	-	1,503	1,392	Direct costs
Holiday home running	6,542	-	6,542	7,618	Direct costs
Depreciation	11,409	-	11,409	11,109	Direct costs
Bank charges	381	-	381	170	Direct costs
Lease Car	3,888	-	3,888	7,603	Direct costs
Accountancy	-	1,200	1,200	1,200	Governance (unrestricted)
	<u>247,057</u>	<u>1,200</u>	<u>248,257</u>	<u>199,020</u>	

Fees payable to the charity's accountants for the independent examination of the charity's accounts totalled £1,200 (2020: £1,200).

**9. Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2021**

<b>10. Employment costs were:-</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages & Salaries	159,725	125,267
Social security costs	9,816	7,153
Pension costs	4,155	6,696
	<u>173,696</u>	<u>139,116</u>
	<u><u>173,696</u></u>	<u><u>139,116</u></u>

No employees earned more than £60,000 in the year.

The key management personnel of the charity comprise the Trustees, the Chief Executive Officer and Chief Finance Officer. The total employee benefits of the key management personnel of the charity was £69,850 (2020: £71,852).

**Particulars of employees**

The average head count of staff employed by the charity during the financial year amounted to

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Charitable activities	7	6
	<u>7</u>	<u>6</u>
	<u><u>7</u></u>	<u><u>6</u></u>

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2021**

**11. Tangible fixed assets**

	<b>Holiday Home £</b>	<b>Fixtures and Fittings £</b>	<b>Total £</b>
Cost			
At 1 Jan 2021	50,149	5,514	55,663
Additions	-	-	-
	<u>50,149</u>	<u>5,514</u>	<u>55,663</u>
<b>Depreciation</b>			
At 1 Jan 2021	34,458	3,485	37,943
Depreciation charged in the year	10,030	1,379	11,409
	<u>44,488</u>	<u>4,864</u>	<u>49,352</u>
<b>Carrying amount</b>	<b>5,661</b>	<b>650</b>	<b>6,311</b>
<b>At 31 Dec 2021</b>	<u><u>5,661</u></u>	<u><u>650</u></u>	<u><u>6,311</u></u>
At 31 Dec 2020	<u>15,691</u>	<u>2,029</u>	<u>17,720</u>

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2021**

**12. Debtors**

	2021	2020
	£	£
Prepayments and accrued income	16,141	7,048

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

	2021	2020
	£	£
Accruals and deferred income	4,470	2,943
	4,470	2,943

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2021**

**14. Unrestricted funds**

	<b>Balance 1 Jan 2021</b>	<b>Movements Incoming Resources</b>	<b>In funds Resources expended</b>	<b>Transfers</b>	<b>Balance 31 Dec 2021</b>
	£	£	£	£	£
<b>General reserve</b>	215,392	238,306	(110,604)	25,034	368,128
<b>Unrestricted funds</b>	215,392	238,306	(110,604)	25,034	368,128

**General reserve:** General reserves represent the funds of the Charity which are not designated for a particular purpose.

**15. Restricted funds**

The income funds of the Charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	<b>Balance at 1 January 2021</b>	<b>Movement Incoming Resources</b>	<b>In funds Resources expended</b>	<b>Transfers</b>	<b>Balance at 31 December 2021</b>
	£	£	£	£	£
Group Funds	281,681	133,690	(90,429)	(25,034)	299,908
Department of Health	9,120	-	(1,200)	-	7,920
Big Lottery	78,587	112,433	(76,698)	-	114,322
NHS Derby	6,689	-	(6,689)	-	-
Surrey CC	8,255	-	(8,255)	-	-
	384,332	246,123	(183,271)	(25,034)	422,150

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2021**

**15. Restricted funds (continued)**

**Group Funds** – These are bank and cash balances held at the balance sheet date for each of the groups listed at note 20 on pages 25 and 26.

**Department of Health** – In March 2012 we were awarded £50,000 from the Department of Health. This was deemed as a rescue package and the stipulations attached were that this was a one off grant and could not be re-applied for in the future. We were to enlist the services of a company called Primetimers, who were to support our organisation by developing a business plan to enable us to become self-sustainable long term. To date we have spent £42,080 leaving a carryover of £7,920; the development continues with the remaining funds.

**Big Lottery** – In June 2019 we were awarded £500,000 over 5 years from the Big Lottery. The grant was to help expand the charity throughout England to establish a minimum of three support groups in every county through the employment of volunteer coordinators and increased office support staff. From the £259,493 received to date, £145,171 was spent to date leaving a carryover of £114,322.

**NHS Derby and Surrey CC** – received £6,689 and £8,255 respectively in the year and was expended in full during the year.

**16. Analysis of net assets between funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	£	£	£
<b>Fund balances at 31 December 2021 are represented by:</b>			
Net current assets	361,817	422,150	783,967
Tangible fixed assets	6,311	-	6,311
	<b>368,128</b>	<b>422,150</b>	<b>790,278</b>
	<b>368,128</b>	<b>422,150</b>	<b>790,278</b>

**17. Related party transactions**

The charity has no related party transactions that required disclosure.

**18. Corporation taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**19. Operating Leases**

At 31 December 2021 the company was committed to making payments under non-cancellable operating leases in future years totalling £161,250 (2020:£nil).

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
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**20. UK Support Group Funds**

	<b>2021</b>	<b>2020</b>
	£	£
Aberdeen	25	-
Anglesey	125	-
Aylesbury	744	2,377
Barnsley	2,326	650
Bassetlaw	(112)	-
Bath	13,161	319
Birmingham	1,556	-
Bolton	17,324	7,545
Bournemouth	78	237
Brighton	377	649
Bristol	-	1,128
Bromsgrove	1,078	-
Canterbury	725	1,191
Cardiff	6,741	6,741
Cheshunt	-	2,450
Chester	3,304	3,651
Coventry	-	2,644
Crewe	4,222	4,118
Doncaster	469	-
Eastbourne	6,422	6,644
Edinburgh	3,805	1,354
Elgin	1,934	2,230
Exeter	2,045	2,045
Guildford	2,291	3,047
Hatfield & Welywn	8,147	8,823
Haringey	1,683	1,726
Henley on Thames	2,101	2,309
Horsham	3,885	851
Hull	1,980	2,153
Ilkeston	4,780	4,810
Kirkcaldy	-	1,997
Leamington	2,567	2,408
Leicester	1,778	-
Lewisham	951	479
Liverpool	5,593	5,612
London	2,622	3,034
Maidstone	4,588	5,349
Manchester	19,032	19,077
Margate	6,691	6,880
Melton Mowbray	-	811

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
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**20. UK Support Group Funds (continued)**

	2021	2020
	£	£
Milton Keynes	4,159	1,389
Newbury	-	1,253
Nottingham	12	61
Portsmouth	-	10,426
Reigate	1,637	978
Renfrewshire	-	4,325
Scottish Borders	1,473	2,026
Scunthorpe	52,436	34,096
Sheffield	10,968	12,433
Solihull	720	-
Southdowns	19,603	19,598
St Helens	2,694	2,816
Stockport	5,065	3,536
Swadlincote	(93)	-
Swindon	24,516	27,516
Uttoxeter	9,732	16,324
Watford	6,097	6,225
Western Super Mare	815	501
Whitley Bay	12,050	8,792
Winchester	4,130	4,582
Wokingham	4,463	5,258
York	4,393	4,207
	<u>299,908</u>	<u>281,681</u>

**SURVIVORS OF BEREAVEMENT BY SUICIDE**

England & Wales - Charity number 1098815

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# Accounts

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**SURVIVORS OF BEREAVEMENT BY SUICIDE**

**(A Company Limited By Guarantee)**

**FINANCIAL STATEMENTS**

**31 DECEMBER 2020**

**Registered in England and Wales Charity Number 1098815**

**Registered in Scotland Charity Number SC041397**

**Company Number 04754829 (England and Wales)**

**DKS Chartered Certified Accountants**

**2 Kingsdale Grove**

**Chellaston**

**Derby**

**DE73 5NX**

**SURVIVORS OF BEREAVEMENT BY SUICIDE  
(A Company Limited By Guarantee)**

**FINANCIAL STATEMENTS**

**31 DECEMBER 2020**

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**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 DECEMBER 2020**

**The Board of Trustees / Directors**

H C Foulsham	Chair
A M Culley	Resigned 24 April 2020
E S Holden-Carter	
J Carter MBE	
J Heal	
J Taylor	
P Bridgewater	Resigned 29 March 2020
F J Anglin-Liiv	Appointed 16 June 2020
J Beddow	Resigned 22 June 2021
E Hatto	Appointed 23 April 2020
S Griffiths	Resigned 31 March 2020
L T Larsen	Appointed 19 May 2021
J H Bradshaw	Appointed 24 August 2021

**Chief Officer** E Thwaites

**Company Secretary** E Thwaites

**Charity Number –  
England and Wales** 1098815

**Charity Number –  
Scotland** SC041397

**Company Number** 04754829

**Registered Office** The Flamsteed Centre  
Albert Street  
Ilkeston  
Derbyshire  
DE7 5GU

**Independent Examiner** David Smith FCCA  
DKS Chartered Certified Accountants  
2 Kingsdale Grove  
Chellaston  
Derby  
DE73 5NX

**Bankers** Charity Aid Foundation Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Maling  
ME19 4JQ

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 DECEMBER 2020**

The trustees (who are also directors for the purpose of company law) present their report and unaudited financial statements for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "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) (effective 1 January 2016)".

**Objectives and activities**

**Charitable Objectives**

To meet the needs and break the isolation of those bereaved by the suicide of a close relative or friend, by offering a safe confidential environment in which bereaved people can share their experiences and feelings, consequently giving and gaining support from each other. To promote greater awareness for professionals to help them recognise the specific support required for those bereaved by suicide.

**Public Benefit**

The Trustees have had regard to the guidance issued by the Charity Commission, which has meant that they should report on the Charity's public benefit.

The two underlying principles are:

- (i) There must be an identifiable benefit or benefits that arise from the aims, and
- (ii) Benefit must be to the public, or a section of the public.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
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**Achievements and Performance**

Due to covid restrictions it was agreed by the Board of Trustees to meet on a monthly basis virtually, which are to be reviewed as and when these restrictions are lifted.

The now chair Halani Foulsham, CEO and Finance Officer have continued to have monthly virtual catch-up meetings prior to Trustee meetings, these meetings are to discuss any ongoing issues and also to prepare the agenda for the next board meeting.

The charity has changed significantly during 2020, both in the number of people who have been supported and also in our influence nationally. As the covid pandemic dictated the way we operate, all of our face-to-face meetings were suspended. This action forced us to enter in to the virtual world of online support, we continued to support via our national helpline and also email support. We extended the coverage for the national helpline from 5 days per week to 7 days per week 365 days per year. Whilst every effort was made to keep groups, unfortunately we did lose some throughout the year and those were:

Swindon, Melton Mowbray, Bristol.

In 2019 the charity was successful with an application to the Big Lottery.

We have continued to fulfil the requirements of that lottery bid by developing our virtual online training and e-learning, opening of new groups and offering a virtual male only group "bereaveMENT".

During 2020 We trained 49 additional volunteers for all disciplines of support that we offer, this meant that we will be opening additional groups throughout the UK (area to be confirmed once covid restrictions are lifted).

There has been on-going expansion of partnership working with other organisations. This has led to the development of a 360° wrap around support service which incorporates a police system called real time data/surveillance. This type of system is generally county led, working alongside other agencies such as AMPARO, Lucy Rayner Foundation and Harmless.

Whilst we were restricted by the pandemic, the charity felt it necessary to continue to help and support those individuals in need of our services, the online forum continues to grow, we now have over 4,000 members, group attendances including virtual 2,200 during 2020 which was much lower than the previous year. We have seen a huge uplift for email support during 2020, Which we feel could be covid related, the national email support service grew from 740 in 2019 to 11,034 in 2020 and group email contact averaged out at 10 per month.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 DECEMBER 2020**

**Achievements and Performance (continued)**

During 2020 we were informed that Google analytics had stopped functioning within the website, since June we have managed to collate data for the period between June 9<sup>th</sup> and December 31<sup>st</sup> for that period, we received **78,000** users with a total of **105,000** sessions with a steadily increase in visits to the website. The National Helpline received a total of 6,310 calls, which our helpline volunteers answered 5,980 in 2020, support Groups also take calls from survivors, and an average of 4 calls per month per group during 2020 a reduction from last year.

In accordance with the General Data Protection Regulation 2018 we have put in place regulations and are fully compliant, all policies are posted on our website. All SoBS groups have also had to comply with the new rules and regulations. Every client has to sign an agreement allowing our organisation to hold their personal information/details, which is reviewed every 2 years and where necessary, data cleansed.

**National Website**

We continue to develop our national website which has proved to be a success and we have received positive feedback in particularly searching for groups, this is now a more efficient tool to find a support group in any area across the U.K.

The Forum was launched in November 2018, we have 5 Moderators to ensure the discussions are applicable to SoBS ethos. We are confident that the Forum will continue to be a great success and ensure that continuous support is out there for persons who cannot access a group. From the initial roll out of the forum in 2018, it has continued to grow and as of the 31<sup>st</sup> December 2020 we have approved over 3000 members to the online forum.

**National Helpline**

Our bespoke National Helpline is 0300 111 5065 and continues to be a first point of contact for many survivors. The Helpline now operates Monday – Sunday from 9am to 9pm. All calls on the Helpline are dealt with by volunteer survivors, a unique user led service.

We are members of the National Council for Voluntary Organisations, and we continue to attend their virtual conference updates and other events for Trustee Guidance, such as their Hon. Treasurers' Forum.

**Training development**

The charity has continued to develop the training for our volunteers. We now have an online training package which includes five e-learning modules about the history of the charity, GDPR, safeguarding, social media and finance, once these modules have been completed the charity invites volunteers to participate in an online training day. The day covers all aspects on how to run a support group, to answer calls for our national helpline and how to support people by email. The training also invites existing volunteers for a refresher course, this is now compulsory that all volunteers are to attend refresher training every two years.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 DECEMBER 2020**

**Achievements and Performance (continued)**

With lottery funding we have been able to train our volunteer coordinator for the south of England to deliver ASIST T4T training for our volunteers. This accreditation also allows the charity to deliver training to professional organisations.

The charity has now employed an office manager who has taken on the responsibility to update and rewrite all of the charity's policies, which are then agreed and signed off by the board of trustees.

**Finance**

We continue to receive funds from generous donations through Just Giving, Virgin Giving, PayPal Giving, Amazon Smile and Facebook which has been a great success with their birthday fundraisers. All funds raised are mostly by those people who have lost someone to suicide and this is their way of thanking us for the help we have provided.

**Going concern**

After making appropriate enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

**Financial review and reserves policy**

Total income in 2020 decreased from £359,830 to £284,141. Expenditure has increased from £232,731 to £238,402. Overall this has resulted in a surplus of £45,739 (compared to £127,099 surplus in 2019). This is a similar surplus to 2018 and reflects the challenges the charity has faced in 2020 following the Covid-19 pandemic. The whole of England, Scotland and Wales have been in long periods of lockdown, which has had a direct impact on donations and fundraising.

The Trustees have agreed a policy for managing adequate and appropriate reserves for the charity in line with the guidance issued by the Charity Commission. The trustees have considered the risks to the organisation, completed an analysis of the impact of significant risks and identified the need to maintain a reserve equivalent to 6-12 months unrestricted expenditure currently estimated at between £58,000 and £116,000.

The surplus for the year has resulted in total reserves of £599,724. Of these £384,332 are restricted by donors and funders to be spent on particular projects. These reserves are therefore not available for the general running of the Charity. Unrestricted funds at the year end were £215,392 of which £17,720 relate to the net book value of fixed assets, leaving free reserves of £197,672.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 DECEMBER 2020**

**Structure, governance and management**

**Governing document**

Survivors of Bereavement by Suicide, National Office is based at The Flamsteed Centre, Albert Street, Ilkeston, Derbyshire, DE7 5GU which is the company's registered office and the principal address of the charity. Survivors of Bereavement by Suicide is a company limited by guarantee and not having a share capital (company registration No. 04754829 England and Wales) and Registered Charity (No. 1098815, Scottish Charity No. SC041397). The charity's governing document is the Memorandum and Articles of Association.

The trustees, who are also the directors who served during the year were:

H C Foulsham – Chair  
A M Culley (resigned 24 April 2020)  
E S Holden-Carter  
J Carter MBE  
J Heal  
J Taylor  
P Bridgewater (resigned 29 March 2020)  
F J Anglin-Liiv (appointed 16 June 2020)  
J Beddow  
E Hatto (appointed 23 April 2020)  
S Griffiths (resigned 31 March 2020)

**Trustee selection methods**

An assessment is made to discover those skills required by the Organisation. Efforts are made to recruit Trustees who meet the skill requirements of Survivors of Bereavement by Suicide. The Trustees are responsible for scheme governance and the employment of staff. They are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources. It is also responsible for maintaining proper ongoing accounting records which show with reasonable accuracy the financial position of the charitable company and for safeguarding assets.

**Organisational structure**

The board of Trustees meet every two months and are responsible for the strategic direction and policy of the charity. A scheme of delegation is in place and day to day responsibility for the running of the charity rests with the Chief Officer, who attends the Trustees meetings, but has no voting rights.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
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**Risk mitigation policy**

The Trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future. However, the Trustees consider that the continuing uncertainty over funding levels constitutes a significant residual risk to our present level of operation if we are not successful in negotiating more sustainable funding. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery of our services to our clients. The policies are periodically reviewed to ensure that they still meet the need of the charity.

**Related parties**

Survivors of Bereavement by Suicide has no related parties that make a significant impact upon the policies adopted by the organisation.

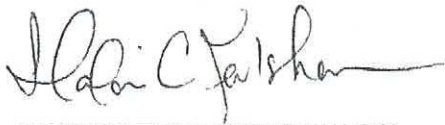
**Independent examiner**

Mr D J Smith FCCA of DKS Chartered Certified Accountants offers himself for re-appointment as independent examiner to the charity.

**Small company exemption**

This report is prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The Trustees' annual report was approved by the Board of Directors, and signed on its behalf by:



.....  
**H C Foulsham - Chair**

The Flamsteed Centre  
Albert Street  
Ilkeston  
Derbyshire  
DE7 5GU

Dated : 7 September 2021

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**OF SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**YEAR ENDED 31 DECEMBER 2020**

**Independent examiner's report to the Trustees of Survivors of Bereavement By Suicide**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020, which are set out on pages 10 to 25.

**Responsibilities and basis of report**

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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, I report in respect of my examination of the Company's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Since the company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**OF SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**YEAR ENDED 31 DECEMBER 2020**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. 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
4. 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.



David Smith FCCA  
DKS Chartered Certified Accountants  
2 Kingsdale Grove  
Chellaston  
Derby  
DE73 5NX

Dated: 7 September 2021

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING INCOME & EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>Income from:</b>					
Donations and legacies	3	129,283	55,675	184,958	281,496
Charitable activities	4	-	99,130	99,130	68,300
Other income	5	-	-	-	9,936
Investment income	6	53	-	53	98
<b>TOTAL INCOME</b>		<b>129,336</b>	<b>154,805</b>	<b>284,141</b>	<b>359,830</b>
<b>Expenditure on:</b>					
Raising funds	7	10,252	-	10,252	18,799
Charitable activities	8	159,748	68,402	228,150	213,932
<b>TOTAL EXPENDITURE</b>		<b>170,000</b>	<b>68,402</b>	<b>238,402</b>	<b>232,731</b>
<b>NET INCOMING RESOURCES/NET INCOME BEFORE TRANSFERS</b>		<b>(40,664)</b>	<b>86,403</b>	<b>45,739</b>	<b>127,099</b>
Transfers between funds		2,006	(2,006)	-	-
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>(38,658)</b>	<b>84,397</b>	<b>45,739</b>	<b>127,099</b>
Total fund balances at 1 January 2020		254,050	299,935	553,985	426,886
<b>TOTAL FUND BALANCES AT 31 DECEMBER 2020</b>		<b>215,392</b>	<b>384,332</b>	<b>599,724</b>	<b>553,985</b>

The company had no new or discontinued activities during the year.

**The notes on pages 13 to 25 form part of the financial statements**

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**BALANCE SHEET**  
**AT 31 DECEMBER 2020**

	Notes	2020		2019	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		17,720		26,124
<b>Current assets</b>					
Debtors	13	7,048		7,659	
Cash at bank and in hand		<u>577,899</u>		<u>525,732</u>	
		<b>584,947</b>		<b>533,391</b>	
<b>Creditors: amounts falling due within one year</b>	14			<u>(5,530)</u>	
<b>Net current assets</b>			<b>582,004</b>		<b>527,861</b>
<b>Total assets less current liabilities</b>			<u><b>599,724</b></u>		<u><b>553,985</b></u>
<b>Net assets</b>			<u><b>599,724</b></u>		<u><b>553,985</b></u>
<b>Funds</b>					
Unrestricted funds	15	215,392		254,050	
Restricted funds	16	<u>384,332</u>	599,724	<u>299,935</u>	553,985
<b>Total charity funds</b>			<u><b>599,724</b></u>		<u><b>553,985</b></u>

**The notes on pages 13 to 25 form part of the financial statements**

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**BALANCE SHEET**  
**AT 31 DECEMBER 2020**

For the year ended 31 December 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006; and
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the board of directors and authorised for issue on 7 September 2021 and are signed on their behalf by:

H C Foulsham



Trustee

Registered Number 04754829

**The notes on pages 13 to 25 form part of the financial statements**

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2020**

**1. Accounting policies**

**Company information**

Survivors of Bereavement By Suicide is a company limited by guarantee not having a share capital. The company's registered office is The Flamsteed Centre, Albert Street, Ilkeston, Derbyshire, DE7 5GU. At the end of the year there were 8 Trustees, each of whom, under the terms of the Memorandum and Articles of Association, had undertaken to contribute the sum not exceeding £1 in the event of a winding up of the company.

**1.1 Accounting convention**

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2016. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying Update Bulletin 1, not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the accounts the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore continue to adopt the going concern basis of accounting in preparing the accounts.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**1.4 Incoming resources**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amounts is known, and receipt is expected.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2020**

**1.4 Incoming resources (continued)**

Donated services or facilities are recognised as income when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. Income received in advance or provision of other specified services are deferred until the criteria for income recognition are met.

**1.5 Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the independent examination fees and costs linked to the strategic management of the Charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designated to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Holiday home	20% straight line
Fixtures and fittings	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**1.7 Debtors**

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand and deposits held at call with banks.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2020**

**1.9 Creditors and provisions**

Creditors and provisions 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. Creditors and provisions are normally recognised at their settlement amount.

**1.10 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

**1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

**1.12 Taxation**

The charity is exempt from tax on income and gains to the extent that these are applied exclusively to its charitable objects.

**1.13 Pensions**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2020**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>3. Donations and legacies</b>				
Donations and gifts	129,283	55,675	184,958	281,496
<b>Year ended 31 December 2019</b>	<u>152,058</u>	<u>129,438</u>		<u>281,496</u>
<b>4. Charitable activities</b>				
Group grants	-	19,370	19,370	1,000
Big Lottery Fund	-	79,760	79,760	67,300
	<u>-</u>	<u>99,130</u>	<u>99,130</u>	<u>68,300</u>
<b>Year ended 31 December 2019</b>	<u>-</u>	<u>68,300</u>		<u>68,300</u>
<b>5. Other income</b>				
Fundraising income	-	-	-	9,936
	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,936</u>
<b>Year ended 31 December 2019</b>	<u>-</u>	<u>9,936</u>		<u>9,936</u>
<b>6. Investment income</b>				
Bank interest receivable	53	-	53	98
<b>Year ended 31 December 2019</b>	<u>47</u>	<u>51</u>		<u>98</u>

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2020**

**7. Raising funds**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Advertising/promotions/books	10,252	18,799
	<u>10,252</u>	<u>18,799</u>
<b>Analysis by fund</b>		
Unrestricted funds	10,252	3,052
Restricted funds	-	15,747
	<u>10,252</u>	<u>18,799</u>

**8. Charitable activities**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Accommodation/volunteer expenses	2,325	4,566
Conference costs	1,936	1,696
Rent/room hire	13,855	16,807
Donations	2,899	7,160
Travel costs	675	17,791
Training	7,440	12,988
	<u>29,130</u>	<u>61,008</u>
Share of support costs (see note 9)	197,820	151,724
Share of governance costs (see note 9)	1,200	1,200
	<u>228,150</u>	<u>213,932</u>
<b>Analysis by fund</b>		
Unrestricted funds	159,748	115,298
Restricted funds	68,402	98,634
	<u>228,150</u>	<u>213,932</u>

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2020**

**9. Support costs**

	Support Costs	Governance costs	2020	2019	Basis of allocation
	£	£	£	£	
Wages, salaries and pension costs	139,116	-	139,116	95,924	Direct costs
Telephone and internet	6,184	-	6,184	4,420	Direct costs
Business development	1,200	-	1,200	1,200	Direct costs
Legal, professional and insurances	5,785	-	5,785	5,545	Direct costs
Postage and printing	1,710	-	1,710	6,125	Direct costs
Stationery/software	1,763	-	1,763	1,858	Direct costs
Sundry expenses	14,170	-	14,170	16,525	Direct costs
Equipment	1,392	-	1,392	3,217	Direct costs
Holiday home running	7,618	-	7,618	6,051	Direct costs
Depreciation	11,109	-	11,109	10,734	Direct costs
Bank charges	170	-	170	125	Direct costs
Lease Car	7,603	-	7,603	-	Direct costs
Accountancy	-	1,200	1,200	1,200	Governance (unrestricted)
	<u>197,820</u>	<u>1,200</u>	<u>199,020</u>	<u>152,924</u>	

Fees payable to the charity's accountants for the independent examination of the charity's accounts totalled £1,200 (2019: £1,200).

**10. Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2020**

<b>11. Employment costs were:-</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages & Salaries	125,267	86,473
Social security costs	7,153	5,411
Pension costs	6,696	4,040
	<u>139,116</u>	<u>95,924</u>
	<u><u>139,116</u></u>	<u><u>95,924</u></u>

No employees earned more than £60,000 in the year.

**Particulars of employees**

The average head count of staff employed by the charity during the financial year amounted to

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
Charitable activities	6	5
	<u>6</u>	<u>5</u>
	<u><u>6</u></u>	<u><u>5</u></u>

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2020**

**12. Tangible fixed assets**

	<b>Holiday Home £</b>	<b>Fixtures and Fittings £</b>	<b>Total £</b>
Cost			
At 1 Jan 2020	50,149	2,809	52,958
Additions	-	2,705	2,705
	<u>50,149</u>	<u>5,514</u>	<u>55,663</u>
<b>Depreciation</b>			
At 1 Jan 2020	24,428	2,406	26,834
Depreciation charged in the year	10,030	1,079	11,109
	<u>34,458</u>	<u>3,485</u>	<u>37,943</u>
<b>Carrying amount</b>			
<b>At 31 Dec 2020</b>	<u><b>15,691</b></u>	<u><b>2,029</b></u>	<u><b>17,720</b></u>
At 31 Dec 2019	<u>25,721</u>	<u>403</u>	<u>26,124</u>

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2020**

**13. Debtors**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	7,048	7,659

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

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	2,943	5,530
	<b><u>2,943</u></b>	<b><u>5,530</u></b>

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2020**

**15. Unrestricted funds**

	<b>Balance 1 Jan 2020</b>	<b>Movements Incoming Resources</b>	<b>In funds Resources expended</b>	<b>Transfers</b>	<b>Balance 31 Dec 2020</b>
	£	£	£	£	£
<b>General reserve</b>	254,050	129,336	(170,000)	2,006	215,392
<b>Unrestricted funds</b>	254,050	129,336	(170,000)	2,006	215,392

**General reserve:** General reserves represent the funds of the Charity which are not designated for a particular purpose.

**16. Restricted funds**

The income funds of the Charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	<b>Balance at 1 January 2020</b>	<b>Movement Incoming Resources</b>	<b>In funds Resources expended</b>	<b>Transfers</b>	<b>Balance at 31 December 2020</b>
	£	£	£	£	£
Group Funds	245,683	57,045	(19,041)	(2,006)	281,681
Department of Health	10,320	-	(1,200)	-	9,120
Big Lottery	43,932	79,760	(45,105)	-	78,587
NHS Derby	-	8,000	(1,311)	-	6,689
Surrey CC	-	10,000	(1,745)	-	8,255
	299,935	154,805	(68,402)	(2,006)	384,332

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2020**

**16. Restricted funds (continued)**

**Group Funds** – These are bank and cash balances held at the balance sheet date for each of the groups listed at note 21 on pages 24 and 25.

**Department of Health** – In March 2012 we were awarded £50,000 from the Department of Health. This was deemed as a rescue package and the stipulations attached were that this was a one off grant and could not be re-applied for in the future. We were to enlist the services of a company called Primetimers, who were to support our organisation by developing a business plan to enable us to become self-sustainable long term. To date we have spent £40,880 leaving a carryover of £9,120; the development continues with the remaining funds.

**Big Lottery** – In June 2019 we were awarded £500,000 over 5 years from the Big Lottery. The grant was to help expand the charity throughout England to establish a minimum of three support groups in every county through the employment of volunteer coordinators and increased office support staff. From the £147,060 received to date, £68,473 was spent to date leaving a carryover of £78,587.

**17. Analysis of net assets between funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	£	£	£
<b>Fund balances at 31 December 2020 are represented by:</b>			
Net current assets	197,672	384,332	582,004
Tangible fixed assets	17,720	-	17,720
	<b>215,392</b>	<b>384,332</b>	<b>599,724</b>
	<b>215,392</b>	<b>384,332</b>	<b>599,724</b>

**18. Related party transactions**

The charity has no related party transactions that required disclosure.

**19. Corporation taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2020**

**21. UK Support Group Funds**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Aberdeen	-	1,321
Aylesbury	2,377	1,909
Barnsley	650	-
Bath	319	(783)
Birmingham	-	(48)
Bolton	7,545	5,822
Bournemouth	237	237
Bradford	-	-
Brentwood	-	3,379
Brighton	649	662
Bristol	1,128	(96)
Canterbury	1,191	857
Cardiff	6,741	7,205
Cheshunt	2,450	-
Chester	3,651	505
Coventry	2,644	2,566
Crewe	4,118	1,013
Cumbria	-	2,596
Eastbourne	6,644	6,928
Edinburgh	1,354	1,354
Elgin	2,230	2,535
Exeter	2,045	694
Gloucester	-	2,801
Guildford	3,047	4,417
Hatfield	8,823	3,628
Haringey	1,726	767
Henley on Thames	2,309	529
Horsham	851	812
Hull	2,153	2,196
Ilkeston	4,810	5,237
Kirkcaldy	1,997	2,112
Leamington	2,408	2,028
Lewisham	479	702
Liverpool	5,612	5,826
London	3,034	3,011
Maidstone	5,349	5,398
Manchester	19,077	9,477
Margate	6,880	7,598
Melton Mowbray	811	77

**SURVIVORS OF BEREAVEMENT BY SUICIDE**  
**(A Company Limited By Guarantee)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2020**

**21. UK Support Group Funds (continued)**

	2020	2019
	£	£
Milton Keynes	1,389	1,335
Newbury	1,253	1,253
Nottingham	61	-
Portsmouth	10,426	15,488
Reigate	978	-
Renfrewshire	4,325	4,405
Scottish Borders	2,026	2,301
Scunthorpe	34,096	28,339
Sheffield	12,433	1,176
Southdowns	19,598	19,128
St Helens	2,816	1,412
Stockport	3,536	(575)
Suffolk (Bury St Edmunds and Ipswich)	-	10,613
Surrey	-	223
Swindon	27,516	27,631
Uttoxeter	16,324	14,217
Watford	6,225	6,759
Western Super Mare	501	501
Whitley Bay	8,792	8,792
Winchester	4,582	2,123
Wokingham	5,258	2,809
York	4,207	2,481
	<u>281,681</u>	<u>245,683</u>
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