

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)
YEAR ENDED 31 DECEMBER 2020

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 9th and December 31st 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 31st 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)
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 DECEMBER 2020

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.

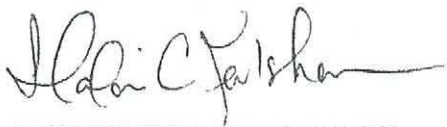
Independent examiner

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

| | | Unrestricted Funds | Restricted Funds | Total Funds 2020 | Total Funds 2019 |
|---|-------|-----------------------|---------------------|------------------------|------------------------|
| | Notes | £ | £ | £ | £ |
| Income from: | | | | | |
| 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 |
| TOTAL INCOME | | 129,336 | 154,805 | 284,141 | 359,830 |
| Expenditure on: | | | | | |
| Raising funds | 7 | 10,252 | - | 10,252 | 18,799 |
| Charitable activities | 8 | 159,748 | 68,402 | 228,150 | 213,932 |
| TOTAL EXPENDITURE | | 170,000 | 68,402 | 238,402 | 232,731 |
| NET INCOMING RESOURCES/NET INCOME BEFORE TRANSFERS | | (40,664) | 86,403 | 45,739 | 127,099 |
| Transfers between funds | | 2,006 | (2,006) | - | - |
| NET MOVEMENT IN FUNDS FOR THE YEAR | | (38,658) | 84,397 | 45,739 | 127,099 |
| Total fund balances at 1 January 2020 | | 254,050 | 299,935 | 553,985 | 426,886 |
| TOTAL FUND BALANCES AT 31 DECEMBER 2020 | | 215,392 | 384,332 | 599,724 | 553,985 |

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

| | | 2020 | | 2019 | |
|---|-------|----------------|-----------------------|----------------|-----------------------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 12 | | 17,720 | | 26,124 |
| Current assets | | | | | |
| Debtors | 13 | 7,048 | | 7,659 | |
| Cash at bank and in hand | | 577,899 | | 525,732 | |
| | | <u>584,947</u> | | <u>533,391</u> | |
| Creditors: amounts falling due within one year | 14 | <u>(2,943)</u> | | <u>(5,530)</u> | |
| Net current assets | | | 582,004 | | 527,861 |
| Total assets less current liabilities | | | <u>599,724</u> | | <u>553,985</u> |
| Net assets | | | <u><u>599,724</u></u> | | <u><u>553,985</u></u> |
| Funds | | | | | |
| Unrestricted funds | 15 | 215,392 | | 254,050 | |
| Restricted funds | 16 | <u>384,332</u> | 599,724 | <u>299,935</u> | 553,985 |
| Total charity funds | | | <u><u>599,724</u></u> | | <u><u>553,985</u></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 £ |
|------------------------------------|----------------------------|--------------------------|-----------------------------|--------------------------|
| 3. Donations and legacies | | | | |
| Donations and gifts | 129,283 | 55,675 | 184,958 | 281,496 |
| Year ended 31 December 2019 | 152,058 | 129,438 | | 281,496 |
| 4. Charitable activities | | | | |
| Group grants | - | 19,370 | 19,370 | 1,000 |
| Big Lottery Fund | - | 79,760 | 79,760 | 67,300 |
| | - | 99,130 | 99,130 | 68,300 |
| Year ended 31 December 2019 | - | 68,300 | | 68,300 |
| 5. Other income | | | | |
| Fundraising income | - | - | - | 9,936 |
| | - | - | - | 9,936 |
| Year ended 31 December 2019 | - | 9,936 | | 9,936 |
| 6. Investment income | | | | |
| Bank interest receivable | 53 | - | 53 | 98 |
| Year ended 31 December 2019 | 47 | 51 | | 98 |

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

7. Raising funds

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

8. Charitable activities

| | 2020 | 2019 |
|--|----------------|----------------|
| | £ | £ |
| 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> |
| Analysis by fund | | |
| Unrestricted funds | 159,748 | 115,298 |
| Restricted funds | 68,402 | 98,634 |
| | <u>228,150</u> | <u>213,932</u> |

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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 totalling £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.

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| 11. Employment costs were:- | 2020 £ | 2019 £ |
|-----------------------------|----------------|---------------|
| 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> |

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

| | 2020 Number | 2019 Number |
|-----------------------|----------------|----------------|
| Charitable activities | 6 | 5 |
| | <u>6</u> | <u>5</u> |

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12. Tangible fixed assets

| | Holiday Home £ | Fixtures and Fittings £ | Total £ |
|----------------------------------|-------------------------------|--|--------------------|
| 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> |
| At 31 Dec 2020 | | | |
| Depreciation | | | |
| 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> |
| At 31 Dec 2020 | | | |
| Carrying amount | 15,691 | 2,029 | 17,720 |
| At 31 Dec 2020 | | | |
| At 31 Dec 2019 | <u>25,721</u> | <u>403</u> | <u>26,124</u> |

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13. Debtors

| | 2020 | 2019 |
|-----------------------------------|-------------|-------------|
| | £ | £ |
| Prepayments and accrued income | 7,048 | 7,659 |

14. Creditors: amounts falling due within one year

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

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15. Unrestricted funds

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

| | Balance at 1 January 2020 £ | Movement Incoming Resources £ | In funds Resources expended £ | Transfers £ | Balance at 31 December 2020 £ |
|----------------------|--------------------------------------|--|--|----------------|--|
| 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 |

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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

| | Unrestricted Funds | Restricted Funds | Total |
|--|-----------------------|---------------------|---------|
| | £ | £ | £ |
| Fund balances at 31 December 2020 are represented by: | | | |
| Net current assets | 197,672 | 384,332 | 582,004 |
| Tangible fixed assets | 17,720 | - | 17,720 |
| | 215,392 | 384,332 | 599,724 |

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.

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21. UK Support Group Funds

| | 2020 | 2019 |
|------------------|-------------|-------------|
| | £ | £ |
| 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 |

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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> |
| | <u><u>281,681</u></u> | <u><u>245,683</u></u> |