

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.

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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.

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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.

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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 2 minutes 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 31st December 2021 we have approved over 3,500 members to the online forum.

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TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
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.

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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.

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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:



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: 23/09/2022

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

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

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	£	£	£	£
Fixed assets					
Tangible assets	11		6,311		17,720
Current assets					
Debtors	12	16,141		7,048	
Cash at bank and in hand		<u>772,296</u>		<u>577,899</u>	
		788,437		584,947	
Creditors: amounts falling due within one year	13	<u>(4,470)</u>		<u>(2,943)</u>	
Net current assets			783,967		582,004
Total assets less current liabilities			<u>790,278</u>		<u>599,724</u>
Net assets			<u>790,278</u>		<u>599,724</u>
Funds					
Unrestricted funds	14	368,128		215,392	
Restricted funds	15	<u>422,150</u>	790,278	<u>384,332</u>	599,724
Total charity funds			<u>790,278</u>		<u>599,724</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 £
3. Donations and legacies				
Donations and gifts	238,299	118,190	356,489	184,958
Year ended 31 December 2020	129,283	55,675		184,958
4. Charitable activities				
Group grants	-	15,500	15,500	19,370
Big Lottery Fund	-	112,433	112,433	79,760
	-	127,933	127,933	99,130
Year ended 31 December 2020	-	99,130		99,130
5. Investment income				
Bank interest receivable	7	-	7	53
Year ended 31 December 2020	53	-		53

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

6. Raising funds

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

7. Charitable activities

	2021	2020
	£	£
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>
Analysis by fund		
Unrestricted funds	93,605	159,748
Restricted funds	183,271	68,402
	<u>276,876</u>	<u>228,150</u>

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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.

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10. Employment costs were:-	2021	2020
	£	£
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

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

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11. Tangible fixed assets

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

SURVIVORS OF BEREAVEMENT BY SUICIDE
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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
	<u>4,470</u>	<u>2,943</u>

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14. Unrestricted funds

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

	Balance at 1 January 2021 £	Movement Incoming Resources £	In funds Resources expended £	Transfers £	Balance at 31 December 2021 £
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

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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

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

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).

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20. UK Support Group Funds

	2021	2020
	£	£
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

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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>
	<u><u>299,908</u></u>	<u><u>281,681</u></u>