

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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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.

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(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.

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(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.

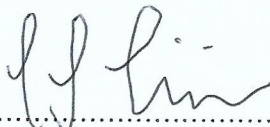
Independent examiner

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

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

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

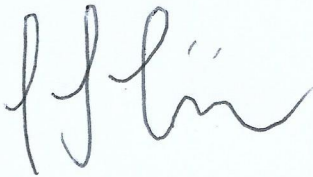
For the year ended 31 December 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

6. Raising funds

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

7. Charitable activities

	2022	2021
	£	£
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>
Analysis by fund		
Unrestricted funds	264,490	93,605
Restricted funds	127,371	183,271
	<u>391,861</u>	<u>276,876</u>

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8. Support costs

	Support Costs	Governance costs	2022	2021	Basis of allocation
	£	£	£	£	
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.

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10. Employment costs were:-	2022	2021
	£	£
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

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

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11. Tangible fixed assets

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

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12. Debtors

	2022	2021
	£	£
Prepayments and accrued income	10,999	16,141

13. Creditors: amounts falling due within one year

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

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14. Unrestricted funds

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

	Balance at 1 January 2022 £	Movement Incoming Resources £	In funds Resources expended £	Transfers £	Balance at 31 December 2022 £
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

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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 £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
	£	£	£
Fund balances at 31 December 2022 are represented by:			
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).

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20. UK Support Group Funds

	2022	2021
	£	£
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

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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>
	<u>=====</u>	<u>=====</u>