

Charity registration number 1098815 (England and Wales)

Charity registration number SC041397 (Scotland)

Company registration number 04754829 (England and Wales)

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

SURVIVORS OF BEREAVEMENT BY SUICIDE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	F J Liiv	Chair
	J H Bradshaw	Treasurer
	P Chandarana	Appointed 7 May 2024
	E Payami	Appointed 3 May 2024
	Dr J Whitebrook	Appointed 4 June 2024
	J Heal	Resigned 30 April 2023
	L T Larsen	Resigned 11 August 2023
	J Taylor	
	N S Colbourne	
Chief Executive Officer	L Rose	
Company Secretary	L Rose	
Charity number (England and Wales)	1098815	
Charity number (Scotland)	SC041397	
Company number	04754829	
Registered office	14-16 New Lawn Road Ilkeston Derbyshire DE7 5HE	
Auditor	Mitchell Charlesworth (Audit) Limited 3rd Floor 44 Peter Street Manchester M2 5GP M2 5GP	
Bankers	Charity Aid Foundation Bank Limited 25 Kings Hill Avenue Kings Hill West Maling ME19 4JQ	

SURVIVORS OF BEREAVEMENT BY SUICIDE

CONTENTS

	Page
Trustees' report	1 - 5
Statement of trustees' responsibilities	6
Independent auditor's report	7 - 10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13 - 23

SURVIVORS OF BEREAVEMENT BY SUICIDE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Governing document

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

Legal status

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

Trustee induction and training

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

Objectives and activities

Charitable Objectives

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

Public Benefit

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

The two underlying principles are:

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

SURVIVORS OF BEREAVEMENT BY SUICIDE

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

Significant activities and achievements against objectives

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

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

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

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

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

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

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

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

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

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

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

SURVIVORS OF BEREAVEMENT BY SUICIDE

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

FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

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

Social Media

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

National Website

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

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

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

Finance

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

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

Going concern

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

SURVIVORS OF BEREAVEMENT BY SUICIDE

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

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

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

Structure, governance and management

Governing document

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

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

F J Liiv - Chair

J H Bradshaw - Treasurer

P Chandarana (appointed 7 May 2024)

E Payami (appointed 3 May 2023)

Dr J Whitebrook (appointed 4 June 2024)

J Heal (resigned 30 April 2023)

L T Larsen (resigned 11 August 2023)

J Taylor

N S Colbourne

Trustee selection methods

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

Organisational structure

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

SURVIVORS OF BEREAVEMENT BY SUICIDE

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Risk mitigation policy

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

Related parties

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

Disclosure of information to auditor

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

Small company exemption

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

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



F J Liiv

Chair

14-16 New Lawn Road

Ilkeston

Derbyshire

DE7 5HE

Date: 25/09/2024

.....

SURVIVORS OF BEREAVEMENT BY SUICIDE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

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

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

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

SURVIVORS OF BEREAVEMENT BY SUICIDE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SURVIVORS OF BEREAVEMENT BY SUICIDE

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

SURVIVORS OF BEREAVEMENT BY SUICIDE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SURVIVORS OF BEREAVEMENT BY SUICIDE

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

SURVIVORS OF BEREAVEMENT BY SUICIDE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SURVIVORS OF BEREAVEMENT BY SUICIDE

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

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

Identifying and assessing potential risks related to irregularities

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

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

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

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

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

SURVIVORS OF BEREAVEMENT BY SUICIDE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SURVIVORS OF BEREAVEMENT BY SUICIDE

Audit response to risks identified

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

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

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

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

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

Use of our report

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



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

25/09/2024

Accountants
Statutory Auditor

3rd Floor
44 Peter Street
Manchester
M2 5GP

SURVIVORS OF BEREAVEMENT BY SUICIDE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

SURVIVORS OF BEREAVEMENT BY SUICIDE

BALANCE SHEET

AS AT 31 DECEMBER 2023

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

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



F J Liiv

Chair

Company registration number 04754829 (England and Wales)

SURVIVORS OF BEREAVEMENT BY SUICIDE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

SURVIVORS OF BEREAVEMENT BY SUICIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

SURVIVORS OF BEREAVEMENT BY SUICIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

SURVIVORS OF BEREAVEMENT BY SUICIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Income from donations and legacies

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

4 Income from charitable activities

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

5 Income from investments

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

6 Expenditure on raising funds

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

SURVIVORS OF BEREAVEMENT BY SUICIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Expenditure on charitable activities

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

SURVIVORS OF BEREAVEMENT BY SUICIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Support costs allocated to activities

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

9 Net movement in funds

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

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

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

SURVIVORS OF BEREAVEMENT BY SUICIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

Remuneration of key management personnel

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

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

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

SURVIVORS OF BEREAVEMENT BY SUICIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	14,223	15,471

15 Retirement benefit schemes

	2023 £	2022 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	7,673	5,223

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

16 Unrestricted funds

	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers At 31 December 2023 £	£
General reserve	332,105	433,496	(504,111)	374,797	636,287
Previous year:	At 1 January 2022 £	Incoming resources £	Resources expended £	Transfers At 31 December 2022 £	£
General reserve	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.

SURVIVORS OF BEREAVEMENT BY SUICIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Restricted funds

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

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

SURVIVORS OF BEREAVEMENT BY SUICIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Restricted funds

(Continued)

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

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

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

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

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

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

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

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

18 Analysis of net assets between funds

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

SURVIVORS OF BEREAVEMENT BY SUICIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

19 Related party transactions

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

20 Taxation

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

21 Operating lease commitments

Lessee

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

	2023 £	2022 £
Amounts due	125,368	147,202