

# STAR BEREAVEMENT AND SUPPORT SERVICE LIMITED

England & Wales · Charity number 1113878

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05697984](#)

**Registered** 2006-04-24

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

## Contact

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**Address** Star Bereavement  
The Annexe  
2 Navigation Walk  
Wakefield  
West Yorkshire

**Phone** 07599 640714

**Email** [info@starwakefield.org.uk](mailto:info@starwakefield.org.uk)

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

## Activities

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**Objects:** TO RELIEVE SUFFERING AMONGST CHILDREN AND YOUNG PEOPLE WHO HAVE BEEN BEREAVED OR SUFFERED SIGNIFICANT LOSS BETWEEN THE AGES OF 0 AND 25, AND IMPROVE THEIR EMOTIONAL WELLBEING AND RESILIENCE.

**Activities:** Support for children and young people between the ages of 0 and 25 years who have been bereaved or suffered significant loss.

## Classification

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- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, The General Public/mankind

## Geography

- City Of Wakefield

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£134,568	£191,989	-	-
2024-03-31	£201,762	£248,334	-	-
2023-03-31	£267,093	£206,240	-	-
2022-03-31	£120,542	£191,620	-	-
2021-03-31	£273,703	£91,175	-	-

## Trustees

Name	Role	Appointed
Callum Ferguson		2025-05-20
Denise Sayles		2023-10-21
Grainne Cuerden		2024-04-20
Joanne Alison Beaumont		2024-01-20
Madeleine Sutcliffe		2024-06-26
Margaret Mary Redmond		2024-01-20
Trymore Mupariwa		2024-10-01

**STAR BEREAVEMENT AND SUPPORT SERVICE LIMITED**

England & Wales - Charity number 1113878

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# Accounts

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# **Star Bereavement and Support Service Limited**

Charity number 1113878

A company limited by guarantee number 05697984

## **Annual Report and Financial Statements**

**for the year ended 31 March 2025**



# **Star Bereavement and Support Service Limited**

## **Annual Report and Financial Statements for the year ended 31 March 2025**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Star Bereavement and Support Service Limited**

## **Trustees' report for the year ended 31 March 2025**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Grainne Cuerden	Chair	Appointed 20 April 2024
Jo Beaumont	Deputy Chair	
Suzanne Gahlings		Resigned 3 April 2024
Jack Gregson		Resigned 10 April 2024
Denise Sayles		
Margaret Redmond		
Trymore Mupariwa		Appointed 1 October 2024
Madeleine Sutcliffe		Appointed 26 June 2024
Callum Ferguson		Appointed 20 May 2025

**Charity number** 1113878 Registered in England and Wales

**Company number** 05697984 Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
The Annexe 2 Navigation Walk Wakefield WF1 5RH	Lloyds Bank plc 17 Westgate Wakefield WF1 1JZ

### **Independent examiner**

Simon Bostrom FCIE

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

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

The charity is a company limited by guarantee and was formed on 4 February 2006. It is governed by a memorandum and articles of association as amended 29 October 2022, 27 February 2023 and 20 May 2025. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

# **Star Bereavement and Support Service Limited**

## **Trustees' report (continued) for the year ended 31 March 2025**

### **Objectives and activities**

#### **The charity's objects**

To relieve suffering amongst children and young people who have been bereaved or suffered significant loss between the ages of 0 and 25, and improve their emotional wellbeing and resilience.

#### **The charity's main activities**

Star supports and empowers children, young people and young adults who are experiencing distress and trauma caused by the death of someone important to them.

Star aims to:

- Enable them to understand and manage the feelings related to loss and bereavement,
- Give them the competencies to be resilient and able to move on with their lives,
- Support family, friends and communities so they too are more resilient and better able to respond to loss and bereavement.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

#### **Achievements and performance**

At Star Bereavement we have continued our programme of strategic development in order to strengthen income generation and sustainability in order to ensure the charity's stability.

In the last 12 months Star Bereavement have supported children, young people and young adults across their early intervention and intervention bereavement pathway. There have been impactful developments in the bereavement service offer including the roll out of new grief cafes which provide a drop in grief advice, activity and chat service for young people, parents, carers, families, young adults and professionals in the Wakefield District and a successful schools groups programme

This has created much needed opportunities to change the conversation around grief, death and bereavement and to encourage communities to positively change how we communicate about these sensitive subjects with the next generation.

Star Bereavement continues to be a partner organisation for the Suicide Postvention service for young people and young adults in the Wakefield District as part of Wakefield's commitment to work towards Zero Suicide. The service provides a fast response to suicide and sudden death in communities, empowering members of communities, family, and friends to support each other and to understand where to turn in their own times of need and vulnerability. Children and young people at Star Bereavement have taken part in youth voice activity and have helped to shape the service as well as attending peer support activities as part of our continued partnership work with Yorkshire Sculpture Park

In the coming year Star Bereavement face the challenges of demand for services and competitive funding streams whilst remaining focused on our commitment to ensuring children and young people are at the heart of the organisation and on striving forward with our strategic plan to increase income and grow the reach of the bereavement service.

This year Star Bereavement have welcomed 2 new trustees to the Board

Please visit [www.starbereavement.org.uk](http://www.starbereavement.org.uk) to find out more about Star's vital work

#### **Financial review**

The net expenditure for the year was £57,421, including net expenditure of £4,567 on unrestricted funds and net expenditure of £52,854 on restricted funds after transfers.

# **Star Bereavement and Support Service Limited**

## **Trustees' report (continued) for the year ended 31 March 2025**

### **Reserves policy**

It is the policy of the trustees to have sufficient reserves in place to ensure that it could continue for 3 to 5 months without funding until other sources of finance can be raised, or to effect an orderly wind up should the charity need to close. This would equate to policy limits of approximately £61,250 to £102,080 based on budgeted expenditure of £245,000.

The charity's free reserves, excluding fixed assets, at the year end were £67,964.

# **Star Bereavement and Support Service Limited**

## **Trustees' report (continued) for the year ended 31 March 2025**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 29/07/2025

Jo Beaumont (Trustee)

# **Star Bereavement and Support Service Limited**

## **Independent examiner's report to the trustees of Star Bereavement and Support Service Limited**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025, which are set out on pages 7 to 13.

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

As the charity's trustees of the charitable 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 Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable 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 your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

I have completed my examination. I confirm that no material 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; or
- 2 the accounts do not accord with those records; 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.

Simon Bostrom FCIE

01/08/2025

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Star Bereavement and Support Service Limited**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2025**

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	13,456	115,350	128,806	188,962
Sales and fees		4,009	-	4,009	10,755
Bank interest		1,753	-	1,753	2,045
<b>Total income</b>		<u>19,218</u>	<u>115,350</u>	<u>134,568</u>	<u>201,762</u>
<b>Expenditure on:</b>					
Salaries, NICs and pensions	(3)	12,335	141,165	153,500	175,341
Recruitment		112	-	112	7,288
Supervision		-	1,091	1,091	1,935
Volunteer expenses		-	-	-	169
Travel		67	650	717	2,068
Training		480	432	912	899
Direct delivery costs		45	5,210	5,255	26,876
Rent		2,667	8,333	11,000	4,885
Advertising and publicity		-	283	283	864
Insurance		-	1,488	1,488	1,432
Repairs and maintenance		-	415	415	408
Phone and internet		-	1,323	1,323	1,572
Printing, postage and stationery		-	1,321	1,321	735
IT, computers and website		-	3,344	3,344	4,278
Payroll charges		100	1,156	1,256	1,566
HR and finance		1,624	1,461	3,085	12,598
Independent examination		990	-	990	1,050
Other expenditure		3,133	532	3,665	2,138
Amortisation of website costs		1,200	-	1,200	1,200
Depreciation		1,032	-	1,032	1,032
<b>Total expenditure</b>		<u>23,785</u>	<u>168,204</u>	<u>191,989</u>	<u>248,334</u>
<b>Net income / (expenditure)</b>		<u>(4,567)</u>	<u>(52,854)</u>	<u>(57,421)</u>	<u>(46,572)</u>
<b>Fund balances brought forward</b>		<u>80,305</u>	<u>115,292</u>	<u>195,597</u>	<u>242,169</u>
<b>Fund balances carried forward</b>	(4)	<u>75,738</u>	<u>62,438</u>	<u>138,176</u>	<u>195,597</u>

All incoming resources and resources expended derive from continuing activities.

# Star Bereavement and Support Service Limited

## Balance sheet

as at 31 March 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets (5)	586	-	586	1,618
Investments (6)	7,188	-	7,188	8,388
<b>Total fixed assets</b>	<u>7,774</u>	<u>-</u>	<u>7,774</u>	<u>10,006</u>
<b>Current assets</b>				
Debtors and prepayments (7)	-	-	-	
Cash at bank and in hand (8)	68,954	63,481	132,435	189,175
<b>Total current assets</b>	<u>68,954</u>	<u>63,481</u>	<u>132,435</u>	<u>189,175</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals (9)	990	1,043	2,033	3,584
<b>Total current liabilities</b>	<u>990</u>	<u>1,043</u>	<u>2,033</u>	<u>3,584</u>
<b>Net current assets / (liabilities)</b>	<u>67,964</u>	<u>62,438</u>	<u>130,402</u>	<u>185,591</u>
<b>Net assets</b>	<u>75,738</u>	<u>62,438</u>	<u>138,176</u>	<u>195,597</u>
<b>Funds</b>				
Unrestricted funds	75,738	-	75,738	80,305
Restricted funds	-	62,438	62,438	115,292
<b>Total funds</b>	<u>75,738</u>	<u>62,438</u>	<u>138,176</u>	<u>195,597</u>

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 29/07/2025

Jo Beaumont (Trustee)

# **Star Bereavement and Support Service Limited**

## **Notes to the accounts**

### **for the year ended 31 March 2025**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 4 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

# Star Bereavement and Support Service Limited

## Notes to the accounts continued

### for the year ended 31 March 2025

2 Grants and donations	2025	2025	2025	2024
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Albert Hunt	-	4,000	4,000	-
Arnold Clarke	-	1,000	1,000	-
Leeds Community Foundation	-	10,000	10,000	10,000
National Lottery Community Fund	-	20,000	20,000	-
Wakefield's Annual Charity Christmas Lunch	4,500	-	4,500	-
Wakefield Council	-	71,250	71,250	22,500
Young Lives Consortium	-	9,100	9,100	9,100
Children in Need	-	-	-	39,720
Reaching Communities	-	-	-	26,484
Wakefield & Dist. Health & Community Support ('	-	-	-	38,400
Sir George Martin Trust	-	-	-	2,500
Other donations	8,956	-	8,956	40,258
	<u>13,456</u>	<u>115,350</u>	<u>128,806</u>	<u>188,962</u>

3 Staff costs and numbers	2025	2024
	£	£
Gross salaries	141,934	162,583
Social security costs	13,005	13,462
Employment allowance	(5,000)	(5,000)
Pensions	3,561	4,296
	<u>153,500</u>	<u>175,341</u>

The average number of employees during the year was 6, being an average of 4.5 full time equivalent (2024: 8.8, 5.5 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2025	2024
	£	£
Costs of the scheme to the charity for the year	3,561	4,296

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Albert Hunt Trust	-	4,000	4,000	-	-
Arnold Clarke	-	1,000	-	-	1,000
Children in Need	33,055	-	32,962	-	93
HAF	4,729	-	4,729	-	-
Leeds Community Fund	9,002	10,000	4,685	-	14,317
NLCF	-	20,000	19,362	-	638
Prosper & Nova Shared Grant	16,802	-	16,802	-	-
Public Health Wakefield	2,590	-	2,590	-	-
Reaching Communities	1,031	-	1,031	-	-
Sir George Martin Trust	2,500	-	126	-	2,374
Young Lives Suicide Postvention	954	9,100	7,325	-	2,729
UKSPF - Volunteering	-	11,250	11,250	-	-
WDH&CS	28,296	-	28,296	-	-
Nova Warm Spaces	2,798	-	-	-	2,798
WMDC Bridging the Gap	13,535	60,000	35,046	-	38,489
	<u>115,292</u>	<u>115,350</u>	<u>168,204</u>	<u>-</u>	<u>62,438</u>

**Star Bereavement and Support Service Limited**  
**Notes to the accounts continued**  
**for the year ended 31 March 2025**

**4 Restricted funds continued**

<b>Fund name</b>	<b>Purpose of restriction</b>
Albert Hunt Trust	Sustainability- contribution to fundraiser and service manager salaries.
Arnold Clarke	Towards core costs.
Children in Need	Towards the costs of family bereavement support.
HAF	School Holiday Provision with children and YP on free school meals.
Leeds Community Fund	Towards group delivery.
NLCF	Bereavement Practitioner salary funding.
Prosper & Nova Shared Grant	Towards core costs.
Public Health Wakefield	Towards core costs.
Reaching Communities	Towards community based bereavement support.
Sir George Martin Trust	Towards young peoples travel costs.
Young Lives Suicide Postvention	Development of role/progression from Young Lives to Star Bereavement.
UKSPF - Volunteering	Sustainability- recruitment of volunteers.
WDH&CS	Recruitment of Senior Bereavement Practitioner.
Nova Warm Spaces	Support free, warm and welcoming spaces in communities across the Wakefield District.
WMDC Bridging the Gap	Towards the charity's core costs.

**5 Tangible assets**

	Project and office equipment	Total
<b><u>Cost</u></b>	£	£
At 1 April 2024	5,731	5,731
Additions	-	-
At 31 March 2025	<u>5,731</u>	<u>5,731</u>
<b><u>Depreciation</u></b>		
At 1 April 2024	4,113	4,113
Charge for year	1,032	1,032
At 31 March 2025	<u>5,145</u>	<u>5,145</u>
<b><u>Net book value</u></b>		
At 31 March 2025	<u>586</u>	<u>586</u>
At 31 March 2024	<u>1,618</u>	<u>1,618</u>

**Star Bereavement and Support Service Limited**  
**Notes to the accounts continued**  
**for the year ended 31 March 2025**

<b>6 Intangible assets</b>	Website	Total
<b><u>Cost</u></b>	£	£
At 1 April 2024	12,000	12,000
Additions	-	-
At 31 March 2025	<u>12,000</u>	<u>12,000</u>
<b><u>Depreciation</u></b>		
At 1 April 2024	3,612	3,612
Charge for year	1,200	1,200
At 31 March 2025	<u>4,812</u>	<u>4,812</u>
<b><u>Net book value</u></b>		
At 31 March 2025	<u>7,188</u>	<u>7,188</u>
At 31 March 2024	<u>8,388</u>	<u>8,388</u>
<b>8 Cash at bank and in hand</b>	2025	2024
	£	£
Cash at bank	132,329	189,020
Cash in hand	106	155
	<u>132,435</u>	<u>189,175</u>
<b>9 Creditors and accruals</b>	2025	2024
	£	£
Creditors	949	2,534
Accruals	1,084	1,050
	<u>2,033</u>	<u>3,584</u>

**10 Related party transactions**

**Trustee expenses**

No trustee received any expenses during the year (previous year: 1 trustees and £15 in respect of travel).

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Star Bereavement and Support Service Limited**  
**Statement of Financial Activities including comparatives for all funds**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2025**

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Income</b>						
Grants and donations	13,456	23,456	115,350	165,506	128,806	188,962
Sales and fees	4,009	755	-	10,000	4,009	10,755
Bank interest	1,753	2,045	-	-	1,753	2,045
<b>Total income</b>	<b>19,218</b>	<b>26,256</b>	<b>115,350</b>	<b>175,506</b>	<b>134,568</b>	<b>201,762</b>
<b>Expenditure</b>						
Salaries, NICs and pensions	12,335	8,527	141,165	166,814	153,500	175,341
Recruitment	112	7,288	-	-	112	7,288
Supervision	-	-	1,091	1,935	1,091	1,935
Volunteer expenses	-	-	-	169	-	169
Travel	67	-	650	2,068	717	2,068
Training	480	-	432	899	912	899
Direct delivery costs	45	1,386	5,210	25,490	5,255	26,876
Rent	2,667	-	8,333	4,885	11,000	4,885
Advertising and publicity	-	92	283	772	283	864
Insurance	-	1,432	1,488	-	1,488	1,432
Repairs and maintenance	-	28	415	380	415	408
Phone and internet	-	1,517	1,323	55	1,323	1,572
Printing, postage and stationery	-	560	1,321	175	1,321	735
IT, computers and website	-	3,531	3,344	747	3,344	4,278
Payroll charges	100	195	1,156	1,371	1,256	1,566
HR and finance	1,624	9,901	1,461	2,697	3,085	12,598
Independent examination	990	1,050	-	-	990	1,050
Other expenditure	3,133	1,192	532	946	3,665	2,138
Amortisation of website costs	1,200	1,200	-	-	1,200	1,200
Depreciation	1,032	1,032	-	-	1,032	1,032
<b>Total expenditure</b>	<b>23,785</b>	<b>38,931</b>	<b>168,204</b>	<b>209,403</b>	<b>191,989</b>	<b>248,334</b>
<b>Net income / (expenditure)</b>	<b>(4,567)</b>	<b>(12,675)</b>	<b>(52,854)</b>	<b>(33,897)</b>	<b>(57,421)</b>	<b>(46,572)</b>
<b>Fund balances brought forward</b>	<b>80,305</b>	<b>91,178</b>	<b>115,292</b>	<b>150,991</b>	<b>195,597</b>	<b>242,169</b>
<b>Fund balances carried forward</b>	<b>75,738</b>	<b>80,305</b>	<b>62,438</b>	<b>115,292</b>	<b>138,176</b>	<b>195,597</b>

**STAR BEREAVEMENT AND SUPPORT SERVICE LIMITED**

England & Wales - Charity number 1113878

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# Accounts

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# **Star Bereavement and Support Service Limited**

Charity number 1113878

A company limited by guarantee number 05697984

## **Annual Report and Financial Statements**

**for the year ended 31 March 2024**



# **Star Bereavement and Support Service Limited**

## **Annual Report and Financial Statements for the year ended 31 March 2024**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Star Bereavement and Support Service Limited**

## **Trustees' report for the year ended 31 March 2024**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Suzanne Gahlings	Chair from July 2019	Resigned April 2024
Heather McKnight		Resigned January 2024
Jack Gregson		
Marcia Perry		Resigned March 2024
Denise Sayles		
Jo Beaumont		Appointed January 2024
Margaret Redmond		Appointed January 2024
Grainne Cuerden	Chair from April 2024	Appointed April 2024
<b>Charity number</b>	1113878	Registered in England and Wales
<b>Company number</b>	05697984	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
The Annexe	Lloyds Bank plc	
2 Navigation Walk	17 Westgate	
Wakefield	Wakefield	
WF1 5RH	WF1 1JZ	

### **Independent examiner**

Simon Bostrom FCIE

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

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

The charity is a company limited by guarantee and was formed on 4 February 2006. It is governed by a memorandum and articles of association as amended 29 October 2022 and 27 February 2023. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

### **The charity's objects**

To relieve suffering amongst children and young people who have been bereaved or suffered significant loss between the ages of 0 and 25, and improve their emotional wellbeing and resilience.

# **Star Bereavement and Support Service Limited**

## **Trustees' report (continued) for the year ended 31 March 2024**

### **The charity's main activities**

Star supports and empowers children, young people and young adults who are experiencing distress and trauma caused by the death of someone important to them.

Star aims to:

- Enable them to understand and manage the feelings related to loss and bereavement,
- Give them the competencies to be resilient and able to move on with their lives,
- Support family, friends and communities so they too are more resilient and better able to respond to loss and bereavement.

### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

### **Achievements and performance**

The last 12 months have been a very busy and impactful time at Star Bereavement

The charity has supported bereaved children, young people, and young adults through a variety of interventions including therapeutic groups, peer support sessions and individual support.

The majority of children and young people are bereaved of a parent or carer, many are bereaved through suicide, sudden death, drug and alcohol addiction and cancer.

During 2023-2024 the number of referrals to Star Bereavement was 276, a slight decrease on the previous year.

Star has continued to support children, young people and young adults across its intervention pathway whilst utilising opportunities for creative working for example with Yorkshire Sculpture Park and Sam Teale Films.

Many young people have reported significant changes to their wellbeing after accessing support including a decrease in self-harm and suicidal ideation, managing well in school, coping with family relationships, being able to talk about the person who has died and improved self-esteem and self-worth.

Star Bereavement continues to be a partner organisation for the Suicide Postvention service for young people and young adults in the Wakefield District as part of Wakefield's commitment to work towards Zero Suicides. The service provides a fast response to suicide in communities, empowering members of communities, family, and friends to support each other and to understand where to turn in their own times of need and vulnerability.

Throughout the year the team have worked hard to raise funds in the local community and to secure support from corporate organisations and grant funders. The charity's focus this year has been on strategic work including diversifying funding streams and working towards sustainability and increasing youth voice within the charity to ensure our services are responsive to the needs and values of those we serve. Star has welcomed new board members and we look forward to further development this year.

As we say goodbye and thank you to Suzanne Gahlings who has been Chair of Trustees for 4 years, we welcome Grainne Cuerden to Star as our new Chair of Trustees.

Please visit [www.starbereavement.org.uk](http://www.starbereavement.org.uk) to find out more about Star's vital work.

### **Financial review**

The net expenditure for the year was £46,572, including net expenditure of £10,873 on unrestricted funds and net expenditure of £35,699 on restricted funds after transfers.

### **Reserves policy**

It is the policy of the trustees to have sufficient reserves in place to ensure that it could continue for 3 to 5 months without funding until other sources of finance can be raised. This would equate to policy limits of approximately £57,500 to £95,830 based on budgeted expenditure of £230,000.

The charity's free reserves, excluding fixed assets, at the year end were £70,299.

# **Star Bereavement and Support Service Limited**

## **Trustees' report (continued) for the year ended 31 March 2024**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 5/10/2024

Margaret Redmond (Trustee)

# **Star Bereavement and Support Service Limited**

## **Independent examiner's report to the trustees of Star Bereavement and Support Service Limited**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024, which are set out on pages 6 to 12.

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

As the charity's trustees of the charitable 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 Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable 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 your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

I have completed my examination. I confirm that no material 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; or
- 2 the accounts do not accord with those records; 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.

Simon Bostrom FCIE

16/10/2024

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Star Bereavement and Support Service Limited**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2024**

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	23,456	165,506	188,962	266,032
Sales and fees		755	10,000	10,755	744
Bank interest		2,045	-	2,045	317
<b>Total income</b>		<b>26,256</b>	<b>175,506</b>	<b>201,762</b>	<b>267,093</b>
<b>Expenditure on:</b>					
Salaries, NICs and pensions	(3)	8,527	166,814	175,341	145,522
Recruitment		7,288	-	7,288	-
Supervision		-	1,935	1,935	1,610
Volunteer expenses		-	169	169	301
Travel		-	2,068	2,068	4,286
Training		-	899	899	1,189
Direct delivery costs		1,386	25,490	26,876	22,898
Rent		-	4,885	4,885	5,949
Advertising and publicity		92	772	864	1,035
Insurance		1,432	-	1,432	810
Repairs and maintenance		28	380	408	150
Phone and internet		1,517	55	1,572	1,550
Printing, postage and stationery		560	175	735	1,189
IT, computers and website		3,531	747	4,278	6,981
Payroll charges		195	1,371	1,566	1,066
HR and finance		9,901	2,697	12,598	8,078
Independent examination		1,050	-	1,050	990
Other expenditure		1,192	946	2,138	454
Amortisation of website costs		1,200	-	1,200	1,200
Depreciation		1,032	-	1,032	982
<b>Total expenditure</b>		<b>38,931</b>	<b>209,403</b>	<b>248,334</b>	<b>206,240</b>
<b>Net income / (expenditure)</b>		<b>(12,675)</b>	<b>(33,897)</b>	<b>(46,572)</b>	<b>60,853</b>
<b>Transfers between funds</b>		<b>1,802</b>	<b>(1,802)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(10,873)</b>	<b>(35,699)</b>	<b>(46,572)</b>	<b>60,853</b>
<b>Fund balances brought forward</b>		<b>91,178</b>	<b>150,991</b>	<b>242,169</b>	<b>181,316</b>
<b>Fund balances carried forward</b>	(4)	<b>80,305</b>	<b>115,292</b>	<b>195,597</b>	<b>242,169</b>

All incoming resources and resources expended derive from continuing activities.

# Star Bereavement and Support Service Limited

## Balance sheet

as at 31 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 1,618	-	1,618	848
Intangible assets	(6) 8,388	-	8,388	9,588
<b>Total fixed assets</b>	<u>10,006</u>	<u>-</u>	<u>10,006</u>	<u>10,436</u>
<b>Current assets</b>				
Cash at bank and in hand	(7) 73,883	115,292	189,175	237,895
<b>Total current assets</b>	<u>73,883</u>	<u>115,292</u>	<u>189,175</u>	<u>237,895</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(8) 3,584	-	3,584	6,162
<b>Total current liabilities</b>	<u>3,584</u>	<u>-</u>	<u>3,584</u>	<u>6,162</u>
<b>Net current assets / (liabilities)</b>	<u>70,299</u>	<u>115,292</u>	<u>185,591</u>	<u>231,733</u>
<b>Net assets</b>	<u>80,305</u>	<u>115,292</u>	<u>195,597</u>	<u>242,169</u>
<b>Funds</b>				
Unrestricted funds	80,305	-	80,305	91,178
Restricted funds	-	115,292	115,292	150,991
<b>Total funds</b>	<u>80,305</u>	<u>115,292</u>	<u>195,597</u>	<u>242,169</u>

For the year ending 31 March 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 5/10/2024

Margaret Redmond (Trustee)

# **Star Bereavement and Support Service Limited**

## **Notes to the accounts**

### **for the year ended 31 March 2024**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 4 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**Star Bereavement and Support Service Limited**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

2 Grants and donations	2024	2024	2024	2023
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Children in Need	-	39,720	39,720	39,441
Nova Wakefield	-	-	-	10,000
Reaching Communities	-	26,484	26,484	79,451
Wakefield & Dist. Health & Community Support ('	-	38,400	38,400	38,400
Wakefield Council	-	22,500	22,500	52,700
Young Lives Consortium	-	9,100	9,100	9,100
Leeds Community Fund	-	10,000	10,000	-
Sir George Martin Trust	-	2,500	2,500	-
Other donations	23,456	16,802	40,258	36,940
	<u>23,456</u>	<u>165,506</u>	<u>188,962</u>	<u>266,032</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	162,583	135,854
Social security costs	13,462	6,616
Employment allowance	(5,000)	3,052
Pensions	4,296	-
	<u>175,341</u>	<u>145,522</u>

The average number of employees during the year was 8.8, being an average of 5.5 full time equivalent (2023: 6.7, 6.1 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	4,296	-

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Children in Need	33,203	39,720	39,868	-	33,055
City Connect	-	-	-	-	-
Core	-	-	-	-	-
Young LivesCovid Impact	-	-	-	-	-
Fundraising	-	-	-	-	-
General	-	-	-	-	-
HAF	14,836	-	10,107	-	4,729
Leeds Community Fund	-	10,000	998	-	9,002
Prosper & Nova Shared Grant	-	16,802	-	-	16,802
Public Health Wakefield	-	10,000	7,410	-	2,590
Reaching Communities	46,910	26,484	70,561	(1,802)	1,031
Sir George Martin Trust	-	2,500	-	-	2,500
Young Lives Suicide Postvention	-	9,100	8,146	-	954
WDH&CS	27,685	38,400	37,789	-	28,296
Nova Warm Spaces	5,420	-	2,622	-	2,798
WMDC Bridging the Gap	22,937	22,500	31,902	-	13,535
	<u>150,991</u>	<u>175,506</u>	<u>209,403</u>	<u>(1,802)</u>	<u>115,292</u>

**Star Bereavement and Support Service Limited**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

**4 Restricted funds continued**

<b>Fund name</b>	<b>Purpose of restriction</b>
Children in Need	Towards the costs of family bereavement support.
City Connect	Towards walking group and activity work.
Young LivesCovid Impact	Activity worker to reduce waiting list / suicide prevention work.
HAF	School Holiday Provision with children and YP on free school meals.
Leeds Community Fund	Towards group delivery.
Prosper & Nova Shared Grant	Towards core costs.
Public Health Wakefield	Towards core costs.
Reaching Communities	Towards community based bereavement support.
Sir George Martin Trust	Towards travel costs.
Young Lives Suicide Postvention	Development of role/progression from Young Lives to Star Bereavement.
WDH&CS	Recruitment of Senior Bereavement Practitioner.
Nova Warm Spaces	Support free, warm and welcoming spaces in communities across the Wakefield District.
WMDC Bridging the Gap	Covid related support and interventions – Bridging the Gap.

**5 Tangible assets**

	Project and office	Total
<b>Cost</b>	£	£
At 1 April 2023	3,929	3,929
Additions	1,802	1,802
At 31 March 2024	<u>5,731</u>	<u>5,731</u>
<b>Depreciation</b>		
At 1 April 2023	3,081	3,081
Charge for year	1,032	1,032
At 31 March 2024	<u>4,113</u>	<u>4,113</u>
<b>Net book value</b>		
At 31 March 2024	<u>1,618</u>	<u>1,618</u>
At 1 April 2023	<u>848</u>	<u>848</u>

**Star Bereavement and Support Service Limited**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

<b>6 Intangible assets</b>	Website	Total
<b><u>Cost</u></b>	£	£
At 1 April 2023	12,000	12,000
Additions	-	-
At 31 March 2024	<u>12,000</u>	<u>12,000</u>
<b><u>Depreciation</u></b>		
At 1 April 2023	2,412	2,412
Charge for year	1,200	1,200
At 31 March 2024	<u>3,612</u>	<u>3,612</u>
<b><u>Net book value</u></b>		
At 31 March 2024	<u>8,388</u>	<u>8,388</u>
At 1 April 2023	<u>9,588</u>	<u>9,588</u>
<b>7 Cash at bank and in hand</b>	2024	2023
	£	£
Cash at bank	189,020	237,768
Cash in hand	155	127
	<u>189,175</u>	<u>237,895</u>
<b>8 Creditors and accruals</b>	2024	2023
	£	£
Creditors	2,534	5,172
Accruals	1,050	990
	<u>3,584</u>	<u>6,162</u>

**9 Related party transactions**

**Trustee expenses**

During the year one trustee was paid a total of £15 in respect of travel (previous year: £nil).

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Star Bereavement and Support Service Limited**  
**Statement of Financial Activities including comparatives for all funds**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2024**

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and donations	23,456	36,940	165,506	229,092	188,962	266,032
Sales and fees	755	744	10,000	-	10,755	744
Bank interest	2,045	317	-	-	2,045	317
<b>Total income</b>	<b>26,256</b>	<b>38,001</b>	<b>175,506</b>	<b>229,092</b>	<b>201,762</b>	<b>267,093</b>
<b>Expenditure</b>						
Salaries, NICs and pensions	8,527	7,488	166,814	138,034	175,341	145,522
Recruitment	7,288	-	-	-	7,288	-
Supervision	-	150	1,935	1,460	1,935	1,610
Volunteer expenses	-	-	169	301	169	301
Travel	-	-	2,068	4,286	2,068	4,286
Training	-	339	899	850	899	1,189
Direct delivery costs	1,386	2,256	25,490	20,642	26,876	22,898
Rent	-	2,384	4,885	3,565	4,885	5,949
Advertising and publicity	92	107	772	928	864	1,035
Insurance	1,432	810	-	-	1,432	810
Repairs and maintenance	28	84	380	66	408	150
Phone and internet	1,517	1,530	55	20	1,572	1,550
Printing, postage and stationery	560	579	175	610	735	1,189
IT, computers and website	3,531	104	747	6,877	4,278	6,981
Payroll charges	195	96	1,371	970	1,566	1,066
HR and finance	9,901	1,201	2,697	6,877	12,598	8,078
Independent examination	1,050	990	-	-	1,050	990
Other expenditure	1,192	396	946	58	2,138	454
Amortisation of website costs	1,200	1,200	-	-	1,200	1,200
Depreciation	1,032	982	-	-	1,032	982
<b>Total expenditure</b>	<b>38,931</b>	<b>20,696</b>	<b>209,403</b>	<b>185,544</b>	<b>248,334</b>	<b>206,240</b>
<b>Net income / (expenditure)</b>	<b>(12,675)</b>	<b>17,305</b>	<b>(33,897)</b>	<b>43,548</b>	<b>(46,572)</b>	<b>60,853</b>
<b>Transfers between funds</b>	<b>1,802</b>	<b>-</b>	<b>(1,802)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(10,873)</b>	<b>17,305</b>	<b>(35,699)</b>	<b>43,548</b>	<b>(46,572)</b>	<b>60,853</b>
<b>Fund balances brought forward</b>	<b>91,178</b>	<b>73,873</b>	<b>150,991</b>	<b>107,443</b>	<b>242,169</b>	<b>181,316</b>
<b>Fund balances carried forward</b>	<b>80,305</b>	<b>91,178</b>	<b>115,292</b>	<b>150,991</b>	<b>195,597</b>	<b>242,169</b>

# **Star Bereavement and Support Service Limited**

Charity number 1113878

A company limited by guarantee number 05697984

## **Annual Report and Financial Statements**

**for the year ended 31 March 2024**



# **Star Bereavement and Support Service Limited**

## **Annual Report and Financial Statements for the year ended 31 March 2024**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Star Bereavement and Support Service Limited**

## **Trustees' report for the year ended 31 March 2024**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Suzanne Gahlings	Chair from July 2019	Resigned April 2024
Heather McKnight		Resigned January 2024
Jack Gregson		
Marcia Perry		Resigned March 2024
Denise Sayles		
Jo Beaumont		Appointed January 2024
Margaret Redmond		Appointed January 2024
Grainne Cuerden	Chair from April 2024	Appointed April 2024
<b>Charity number</b>	1113878	Registered in England and Wales
<b>Company number</b>	05697984	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
The Annexe	Lloyds Bank plc	
2 Navigation Walk	17 Westgate	
Wakefield	Wakefield	
WF1 5RH	WF1 1JZ	

### **Independent examiner**

Simon Bostrom FCIE

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

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

The charity is a company limited by guarantee and was formed on 4 February 2006. It is governed by a memorandum and articles of association as amended 29 October 2022 and 27 February 2023. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

### **The charity's objects**

To relieve suffering amongst children and young people who have been bereaved or suffered significant loss between the ages of 0 and 25, and improve their emotional wellbeing and resilience.

# **Star Bereavement and Support Service Limited**

## **Trustees' report (continued) for the year ended 31 March 2024**

### **The charity's main activities**

Star supports and empowers children, young people and young adults who are experiencing distress and trauma caused by the death of someone important to them.

Star aims to:

- Enable them to understand and manage the feelings related to loss and bereavement,
- Give them the competencies to be resilient and able to move on with their lives,
- Support family, friends and communities so they too are more resilient and better able to respond to loss and bereavement.

### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

### **Achievements and performance**

The last 12 months have been a very busy and impactful time at Star Bereavement

The charity has supported bereaved children, young people, and young adults through a variety of interventions including therapeutic groups, peer support sessions and individual support.

The majority of children and young people are bereaved of a parent or carer, many are bereaved through suicide, sudden death, drug and alcohol addiction and cancer.

During 2023-2024 the number of referrals to Star Bereavement was 276, a slight decrease on the previous year.

Star has continued to support children, young people and young adults across its intervention pathway whilst utilising opportunities for creative working for example with Yorkshire Sculpture Park and Sam Teale Films.

Many young people have reported significant changes to their wellbeing after accessing support including a decrease in self-harm and suicidal ideation, managing well in school, coping with family relationships, being able to talk about the person who has died and improved self-esteem and self-worth.

Star Bereavement continues to be a partner organisation for the Suicide Postvention service for young people and young adults in the Wakefield District as part of Wakefield's commitment to work towards Zero Suicides. The service provides a fast response to suicide in communities, empowering members of communities, family, and friends to support each other and to understand where to turn in their own times of need and vulnerability.

Throughout the year the team have worked hard to raise funds in the local community and to secure support from corporate organisations and grant funders. The charity's focus this year has been on strategic work including diversifying funding streams and working towards sustainability and increasing youth voice within the charity to ensure our services are responsive to the needs and values of those we serve. Star has welcomed new board members and we look forward to further development this year.

As we say goodbye and thank you to Suzanne Gahlings who has been Chair of Trustees for 4 years, we welcome Grainne Cuerden to Star as our new Chair of Trustees.

Please visit [www.starbereavement.org.uk](http://www.starbereavement.org.uk) to find out more about Star's vital work.

### **Financial review**

The net expenditure for the year was £46,572, including net expenditure of £10,873 on unrestricted funds and net expenditure of £35,699 on restricted funds after transfers.

### **Reserves policy**

It is the policy of the trustees to have sufficient reserves in place to ensure that it could continue for 3 to 5 months without funding until other sources of finance can be raised. This would equate to policy limits of approximately £57,500 to £95,830 based on budgeted expenditure of £230,000.

The charity's free reserves, excluding fixed assets, at the year end were £70,299.

# **Star Bereavement and Support Service Limited**

## **Trustees' report (continued) for the year ended 31 March 2024**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 5/10/2024

Margaret Redmond (Trustee)

# **Star Bereavement and Support Service Limited**

## **Independent examiner's report to the trustees of Star Bereavement and Support Service Limited**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024, which are set out on pages 6 to 12.

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

As the charity's trustees of the charitable 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 Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable 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 your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

I have completed my examination. I confirm that no material 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; or
- 2 the accounts do not accord with those records; 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.

Simon Bostrom FCIE

16/10/2024

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Star Bereavement and Support Service Limited**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2024**

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	23,456	165,506	188,962	266,032
Sales and fees		755	10,000	10,755	744
Bank interest		2,045	-	2,045	317
<b>Total income</b>		<u>26,256</u>	<u>175,506</u>	<u>201,762</u>	<u>267,093</u>
<b>Expenditure on:</b>					
Salaries, NICs and pensions	(3)	8,527	166,814	175,341	145,522
Recruitment		7,288	-	7,288	-
Supervision		-	1,935	1,935	1,610
Volunteer expenses		-	169	169	301
Travel		-	2,068	2,068	4,286
Training		-	899	899	1,189
Direct delivery costs		1,386	25,490	26,876	22,898
Rent		-	4,885	4,885	5,949
Advertising and publicity		92	772	864	1,035
Insurance		1,432	-	1,432	810
Repairs and maintenance		28	380	408	150
Phone and internet		1,517	55	1,572	1,550
Printing, postage and stationery		560	175	735	1,189
IT, computers and website		3,531	747	4,278	6,981
Payroll charges		195	1,371	1,566	1,066
HR and finance		9,901	2,697	12,598	8,078
Independent examination		1,050	-	1,050	990
Other expenditure		1,192	946	2,138	454
Amortisation of website costs		1,200	-	1,200	1,200
Depreciation		1,032	-	1,032	982
<b>Total expenditure</b>		<u>38,931</u>	<u>209,403</u>	<u>248,334</u>	<u>206,240</u>
<b>Net income / (expenditure)</b>		<u>(12,675)</u>	<u>(33,897)</u>	<u>(46,572)</u>	<u>60,853</u>
<b>Transfers between funds</b>		<u>1,802</u>	<u>(1,802)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(10,873)</u>	<u>(35,699)</u>	<u>(46,572)</u>	<u>60,853</u>
<b>Fund balances brought forward</b>		<u>91,178</u>	<u>150,991</u>	<u>242,169</u>	<u>181,316</u>
<b>Fund balances carried forward</b>	(4)	<u>80,305</u>	<u>115,292</u>	<u>195,597</u>	<u>242,169</u>

All incoming resources and resources expended derive from continuing activities.

# Star Bereavement and Support Service Limited

## Balance sheet

as at 31 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 1,618	-	1,618	848
Intangible assets	(6) 8,388	-	8,388	9,588
<b>Total fixed assets</b>	<u>10,006</u>	<u>-</u>	<u>10,006</u>	<u>10,436</u>
<b>Current assets</b>				
Cash at bank and in hand	(7) 73,883	115,292	189,175	237,895
<b>Total current assets</b>	<u>73,883</u>	<u>115,292</u>	<u>189,175</u>	<u>237,895</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(8) 3,584	-	3,584	6,162
<b>Total current liabilities</b>	<u>3,584</u>	<u>-</u>	<u>3,584</u>	<u>6,162</u>
<b>Net current assets / (liabilities)</b>	<u>70,299</u>	<u>115,292</u>	<u>185,591</u>	<u>231,733</u>
<b>Net assets</b>	<u>80,305</u>	<u>115,292</u>	<u>195,597</u>	<u>242,169</u>
<b>Funds</b>				
Unrestricted funds	80,305	-	80,305	91,178
Restricted funds	-	115,292	115,292	150,991
<b>Total funds</b>	<u>80,305</u>	<u>115,292</u>	<u>195,597</u>	<u>242,169</u>

For the year ending 31 March 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 5/10/2024

Margaret Redmond (Trustee)

# **Star Bereavement and Support Service Limited**

## **Notes to the accounts**

### **for the year ended 31 March 2024**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 4 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

# Star Bereavement and Support Service Limited

## Notes to the accounts continued

### for the year ended 31 March 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Children in Need	-	39,720	39,720	39,441
Nova Wakefield	-	-	-	10,000
Reaching Communities	-	26,484	26,484	79,451
Wakefield & Dist. Health & Community Support ('	-	38,400	38,400	38,400
Wakefield Council	-	22,500	22,500	52,700
Young Lives Consortium	-	9,100	9,100	9,100
Leeds Community Fund	-	10,000	10,000	-
Sir George Martin Trust	-	2,500	2,500	-
Other donations	23,456	16,802	40,258	36,940
	<u>23,456</u>	<u>165,506</u>	<u>188,962</u>	<u>266,032</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	162,583	135,854
Social security costs	13,462	6,616
Employment allowance	(5,000)	3,052
Pensions	4,296	-
	<u>175,341</u>	<u>145,522</u>

The average number of employees during the year was 8.8, being an average of 5.5 full time equivalent (2023: 6.7, 6.1 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	4,296	-

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Children in Need	33,203	39,720	39,868	-	33,055
City Connect	-	-	-	-	-
Core	-	-	-	-	-
Young LivesCovid Impact	-	-	-	-	-
Fundraising	-	-	-	-	-
General	-	-	-	-	-
HAF	14,836	-	10,107	-	4,729
Leeds Community Fund	-	10,000	998	-	9,002
Prosper & Nova Shared Grant	-	16,802	-	-	16,802
Public Health Wakefield	-	10,000	7,410	-	2,590
Reaching Communities	46,910	26,484	70,561	(1,802)	1,031
Sir George Martin Trust	-	2,500	-	-	2,500
Young Lives Suicide Postvention	-	9,100	8,146	-	954
WDH&CS	27,685	38,400	37,789	-	28,296
Nova Warm Spaces	5,420	-	2,622	-	2,798
WMDC Bridging the Gap	22,937	22,500	31,902	-	13,535
	<u>150,991</u>	<u>175,506</u>	<u>209,403</u>	<u>(1,802)</u>	<u>115,292</u>

**Star Bereavement and Support Service Limited**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

**4 Restricted funds continued**

<b>Fund name</b>	<b>Purpose of restriction</b>
Children in Need	Towards the costs of family bereavement support.
City Connect	Towards walking group and activity work.
Young LivesCovid Impact	Activity worker to reduce waiting list / suicide prevention work.
HAF	School Holiday Provision with children and YP on free school meals.
Leeds Community Fund	Towards group delivery.
Prosper & Nova Shared Grant	Towards core costs.
Public Health Wakefield	Towards core costs.
Reaching Communities	Towards community based bereavement support.
Sir George Martin Trust	Towards travel costs.
Young Lives Suicide Postvention	Development of role/progression from Young Lives to Star Bereavement.
WDH&CS	Recruitment of Senior Bereavement Practitioner.
Nova Warm Spaces	Support free, warm and welcoming spaces in communities across the Wakefield District.
WMDC Bridging the Gap	Covid related support and interventions – Bridging the Gap.

**5 Tangible assets**

	Project and office	Total
<b>Cost</b>	£	£
At 1 April 2023	3,929	3,929
Additions	1,802	1,802
At 31 March 2024	<u>5,731</u>	<u>5,731</u>
<b>Depreciation</b>		
At 1 April 2023	3,081	3,081
Charge for year	1,032	1,032
At 31 March 2024	<u>4,113</u>	<u>4,113</u>
<b>Net book value</b>		
At 31 March 2024	<u>1,618</u>	<u>1,618</u>
At 1 April 2023	<u>848</u>	<u>848</u>

**Star Bereavement and Support Service Limited**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

<b>6 Intangible assets</b>	Website	Total
<b><u>Cost</u></b>	£	£
At 1 April 2023	12,000	12,000
Additions	-	-
At 31 March 2024	<u>12,000</u>	<u>12,000</u>
<b><u>Depreciation</u></b>		
At 1 April 2023	2,412	2,412
Charge for year	1,200	1,200
At 31 March 2024	<u>3,612</u>	<u>3,612</u>
<b><u>Net book value</u></b>		
At 31 March 2024	<u>8,388</u>	<u>8,388</u>
At 1 April 2023	<u>9,588</u>	<u>9,588</u>
<b>7 Cash at bank and in hand</b>	2024	2023
	£	£
Cash at bank	189,020	237,768
Cash in hand	155	127
	<u>189,175</u>	<u>237,895</u>
<b>8 Creditors and accruals</b>	2024	2023
	£	£
Creditors	2,534	5,172
Accruals	1,050	990
	<u>3,584</u>	<u>6,162</u>

**9 Related party transactions**

**Trustee expenses**

During the year one trustee was paid a total of £15 in respect of travel (previous year: £nil).

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Star Bereavement and Support Service Limited**  
**Statement of Financial Activities including comparatives for all funds**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2024**

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and donations	23,456	36,940	165,506	229,092	188,962	266,032
Sales and fees	755	744	10,000	-	10,755	744
Bank interest	2,045	317	-	-	2,045	317
<b>Total income</b>	<b>26,256</b>	<b>38,001</b>	<b>175,506</b>	<b>229,092</b>	<b>201,762</b>	<b>267,093</b>
<b>Expenditure</b>						
Salaries, NICs and pensions	8,527	7,488	166,814	138,034	175,341	145,522
Recruitment	7,288	-	-	-	7,288	-
Supervision	-	150	1,935	1,460	1,935	1,610
Volunteer expenses	-	-	169	301	169	301
Travel	-	-	2,068	4,286	2,068	4,286
Training	-	339	899	850	899	1,189
Direct delivery costs	1,386	2,256	25,490	20,642	26,876	22,898
Rent	-	2,384	4,885	3,565	4,885	5,949
Advertising and publicity	92	107	772	928	864	1,035
Insurance	1,432	810	-	-	1,432	810
Repairs and maintenance	28	84	380	66	408	150
Phone and internet	1,517	1,530	55	20	1,572	1,550
Printing, postage and stationery	560	579	175	610	735	1,189
IT, computers and website	3,531	104	747	6,877	4,278	6,981
Payroll charges	195	96	1,371	970	1,566	1,066
HR and finance	9,901	1,201	2,697	6,877	12,598	8,078
Independent examination	1,050	990	-	-	1,050	990
Other expenditure	1,192	396	946	58	2,138	454
Amortisation of website costs	1,200	1,200	-	-	1,200	1,200
Depreciation	1,032	982	-	-	1,032	982
<b>Total expenditure</b>	<b>38,931</b>	<b>20,696</b>	<b>209,403</b>	<b>185,544</b>	<b>248,334</b>	<b>206,240</b>
<b>Net income / (expenditure)</b>	<b>(12,675)</b>	<b>17,305</b>	<b>(33,897)</b>	<b>43,548</b>	<b>(46,572)</b>	<b>60,853</b>
<b>Transfers between funds</b>	<b>1,802</b>	<b>-</b>	<b>(1,802)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(10,873)</b>	<b>17,305</b>	<b>(35,699)</b>	<b>43,548</b>	<b>(46,572)</b>	<b>60,853</b>
<b>Fund balances brought forward</b>	<b>91,178</b>	<b>73,873</b>	<b>150,991</b>	<b>107,443</b>	<b>242,169</b>	<b>181,316</b>
<b>Fund balances carried forward</b>	<b>80,305</b>	<b>91,178</b>	<b>115,292</b>	<b>150,991</b>	<b>195,597</b>	<b>242,169</b>

# **Star Bereavement and Support Service Limited**

## **Independent examiner's report to the trustees of Star Bereavement and Support Service Limited**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024, which are set out on pages 6 to 12.

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

As the charity's trustees of the charitable 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 Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable 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 your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

I have completed my examination. I confirm that no material 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; or
- 2 the accounts do not accord with those records; 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.

Signed: .....



Name: Simon Bostrom FCIE

16/10/2024

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**STAR BEREAVEMENT AND SUPPORT SERVICE LIMITED**

England & Wales - Charity number 1113878

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# Accounts

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# **Star Bereavement and Support Service Limited**

Charity number 1113878

A company limited by guarantee number 05697984

## **Annual Report and Financial Statements**

**for the year ended 31 March 2023**



West Yorkshire Community Accounting Service

# **Star Bereavement and Support Service Limited**

## **Annual Report and Financial Statements for the year ended 31 March 2023**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Star Bereavement and Support Service Limited**

## **Trustees' report for the year ended 31 March 2023**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Suzanne Gahlings	Chair from July 2019	
Joanne Chapman		
Stuart Hawkes		Resigned February 2023
Heather McKnight		Appointed January 2022
Jack Gregson		Appointed October 2022
<b>Charity number</b>	1113878	Registered in England and Wales
<b>Company number</b>	05697984	Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
Nova	Lloyds Bank plc
11 Upper York Street	17 Westgate
Wakefield	Wakefield
WF1 3LQ	WF1 1JZ

### **Independent examiner**

Simon Bostrom FCIE

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

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

The charity is a company limited by guarantee and was formed on 4 February 2006. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

### **The charity's objects**

To relieve suffering amongst children and young people who have been bereaved or suffered significant loss between the ages of 0 and 25, and improve their emotional wellbeing and resilience.

# **Star Bereavement and Support Service Limited**

## **Trustees' report (continued) for the year ended 31 March 2023**

### **The charity's main activities**

Star supports and empowers children, young people and young adults who are experiencing distress and trauma caused by the death of someone important to them.

Star aims to:

- Enable them to understand and manage the feelings related to loss and bereavement,
- Give them the competencies to be resilient and able to move on with their lives,
- Support family, friends and communities so they too are more resilient and better able to respond to loss and bereavement.

### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

### **Achievements and performance**

2022-23 has been an extremely busy year for the charity. Star Bereavement has supported bereaved children and young people through a variety of interventions including therapeutic groups, peer support sessions and individual support as well as supporting parents and carers.

Star Bereavement supported over 200 children and young people in 2022-23. The majority of children and young people are bereaved of a parent or carer, many are bereaved through suicide, sudden death, drug and alcohol addiction and cancer. Over 300 referrals were received which is a significant increase on previous years and as predicted a continued increase in demand for our services.

Children and young people have benefitted from attending group support to reduce their feelings of isolation and provide a safe space to have fun, make friends and make memories. An exciting programme of support has been offered including therapeutic group and individual support, peer support and forest school activities.

In therapeutic groups and individual support children and young people have engaged in grief support including narrative work, coping with feelings and emotions and positive futures. All children and young people have been offered opportunities which build their resilience to cope with life's challenges.

Many young people have reported significant changes to their wellbeing after accessing support including a decrease in self harm and suicidal ideation, managing well in school, coping with family relationships, being able to talk about the person who has died and improved self-esteem and self-worth.

Star Bereavement is 1 of 3 organisations delivering the Suicide Postvention service for young people and young adults in the Wakefield District as part of Wakefield's commitment to work towards Zero Suicides. The service provides a fast response to suicide in communities, empowering members of communities, family, and friends to support each other and to understand where to turn in their own times of need and vulnerability.

The Star Bereavement board continues to strive for sustainability as the charity faces unprecedented demand for its services.

### **Financial review**

The net income for the year was £60,853, including net income of £17,305 on unrestricted funds and net income of £43,548 on restricted funds after transfers.

### **Reserves policy**

It is the policy of the trustees to have sufficient reserves in place to ensure that it could continue for 3 to 5 months without funding until other sources of finance can be raised. This would equate to policy limits of approximately £30,000 to £50,000 based on budgeted expenditure of £120,000.

The charity's free reserves, excluding fixed assets, at the year end were £80,742.

# **Star Bereavement and Support Service Limited**

## **Trustees' report (continued) for the year ended 31 March 2023**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

approved by the board of trustees on 21/10/2023

Suzanne Gahlings (Trustee)

# **Star Bereavement and Support Service Limited**

## **Independent examiner's report to the trustees of Star Bereavement and Support Service Limited**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023, which are set out on pages 6 to 12.

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

As the charity's trustees of the charitable 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 Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable 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 your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Since the charitable company's gross income exceeded £250,000 your examiner must be a fellow 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 fellow of ACIE which is one of the listed bodies.

I have completed my examination. I confirm that no material 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; or
- 2 the accounts do not accord with those records; 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.

Simon Bostrom FCIE

20/07/2023

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Star Bereavement and Support Service Limited**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2023**

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	36,940	229,092	266,032	120,098
Sales and fees		744	-	744	428
Bank interest		317	-	317	16
<b>Total income</b>		<u>38,001</u>	<u>229,092</u>	<u>267,093</u>	<u>120,542</u>
<b>Expenditure on:</b>					
Salaries, NICs and pensions	(3)	7,488	138,034	145,522	133,740
Recruitment		-	-	-	1,283
Supervision		150	1,460	1,610	1,270
Volunteer expenses		-	301	301	257
Travel		-	4,286	4,286	2,157
Training		339	850	1,189	996
Direct delivery costs		2,256	20,642	22,898	30,460
Rent		2,384	3,565	5,949	7,680
Advertising and publicity		107	928	1,035	191
Insurance		810	-	810	810
Repairs and maintenance		84	66	150	118
Phone and internet		1,530	20	1,550	2,417
Printing, postage and stationery		579	610	1,189	302
IT, computers and website		104	6,877	6,981	2,572
Payroll charges		96	970	1,066	930
HR and finance		1,201	6,877	8,078	2,485
Independent examination		990	-	990	900
Other expenditure		396	58	454	870
Amortisation of website costs		1,200	-	1,200	1,200
Depreciation		982	-	982	982
<b>Total expenditure</b>		<u>20,696</u>	<u>185,544</u>	<u>206,240</u>	<u>191,620</u>
<b>Net income / (expenditure)</b>		<u>17,305</u>	<u>43,548</u>	<u>60,853</u>	<u>(71,078)</u>
<b>Fund balances brought forward</b>		<u>73,873</u>	<u>107,443</u>	<u>181,316</u>	<u>252,394</u>
<b>Fund balances carried forward</b>	(4)	<u>91,178</u>	<u>150,991</u>	<u>242,169</u>	<u>181,316</u>

All incoming resources and resources expended derive from continuing activities.

**Star Bereavement and Support Service Limited**  
**Balance sheet**  
**as at 31 March 2023**

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 848	-	848	1,830
Intangible assets	(6) 9,588	-	9,588	10,788
<b>Total fixed assets</b>	<u>10,436</u>	<u>-</u>	<u>10,436</u>	<u>12,618</u>
<b>Current assets</b>				
Cash at bank and in hand	(7) 86,904	150,991	237,895	170,356
<b>Total current assets</b>	<u>86,904</u>	<u>150,991</u>	<u>237,895</u>	<u>170,356</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(8) 6,162	-	6,162	1,658
<b>Total current liabilities</b>	<u>6,162</u>	<u>-</u>	<u>6,162</u>	<u>1,658</u>
<b>Net current assets / (liabilities)</b>	<u>80,742</u>	<u>150,991</u>	<u>231,733</u>	<u>168,698</u>
<b>Net assets</b>	<u>91,178</u>	<u>150,991</u>	<u>242,169</u>	<u>181,316</u>
<b>Funds</b>				
Unrestricted funds	91,178	-	91,178	73,873
Restricted funds	-	150,991	150,991	107,443
<b>Total funds</b>	<u>91,178</u>	<u>150,991</u>	<u>242,169</u>	<u>181,316</u>

For the year ending 31 March 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 21/10/2023

Suzanne Gahlings (Trustee)

# **Star Bereavement and Support Service Limited**

## **Notes to the accounts**

### **for the year ended 31 March 2023**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 4 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

**Star Bereavement and Support Service Limited**  
**Notes to the accounts continued**  
**for the year ended 31 March 2023**

2 Grants and donations	2023	2023	2023	2022
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Children in Need	-	39,441	39,441	38,178
Nova Wakefield	-	10,000	10,000	-
Reaching Communities	-	79,451	79,451	-
Wakefield & Dist. Health & Community Support (¹)	-	38,400	38,400	-
Wakefield Council	-	52,700	52,700	59,027
Young Lives Consortium	-	9,100	9,100	6,219
West Yorkshire Combined Authority	-	-	-	5,000
Other donations	36,940	-	36,940	11,674
	<u>36,940</u>	<u>-</u>	<u>36,940</u>	<u>11,674</u>
	<u>36,940</u>	<u>229,092</u>	<u>266,032</u>	<u>120,098</u>

3 Staff costs and numbers	2023	2022
	£	£
Gross salaries	135,854	124,643
Social security costs	6,616	6,183
Pensions	3,052	2,914
	<u>145,522</u>	<u>133,740</u>

The average number of employees during the year was 6.7, being an average of 6.7 full time equivalent (2022: 5.6, 5.1 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023	2022
	£	£
Costs of the scheme to the charity for the year	3,052	2,914
Amount of any contributions outstanding at the year end	-	-

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Children in Need	30,707	39,441	36,945	-	33,203
City Connect	5,000	-	5,000	-	-
Young Lives Covid Impact	3,404	-	3,404	-	-
HAF	1,802	30,200	17,166	-	14,836
Reaching Communities	28,241	79,451	60,782	-	46,910
Sir George Martin Trust	1,324	-	1,324	-	-
Young Lives Suicide Postvention	2,226	9,100	11,326	-	-
WDH&CS	20,184	38,400	30,899	-	27,685
Nova Warm Spaces	-	10,000	4,580	-	5,420
WMDC Bridging the Gap	13,613	22,500	13,176	-	22,937
Young Lives Winter Fund	359	-	359	-	-
NLCF	583	-	583	-	-
	<u>107,443</u>	<u>229,092</u>	<u>185,544</u>	<u>-</u>	<u>150,991</u>

**Star Bereavement and Support Service Limited**  
**Notes to the accounts continued**  
**for the year ended 31 March 2023**

**4 Restricted funds continued**

<b>Fund name</b>	<b>Purpose of restriction</b>
Children in Need	Towards the costs of family bereavement support.
City Connect	Towards walking group and activity work.
Young Lives Covid Impact	Activity worker to reduce waiting list / suicide prevention work.
HAF	School Holiday Provision with children and YP on free school meals.
Reaching Communities	Towards community based bereavement support.
Sir George Martin Trust	Towards travel costs.
Young Lives Suicide Postvention	Development of role/progression from Young Lives to Star Bereavement.
WDH&CS	Recruitment of Senior Bereavement Practitioner.
Nova Warm Spaces	Support free, warm and welcoming spaces in communities across the Wakefield District.
WMDC Bridging the Gap	Covid related support and interventions – Bridging the Gap.
Young Lives Winter Fund	Activities with children and young people.
NLCF	Towards admin support.

**5 Tangible assets**

	Project and office	Total
<u>Cost</u>	£	£
At 1 April 2022	3,929	3,929
Additions	-	-
At 31 March 2023	<u>3,929</u>	<u>3,929</u>
<u>Depreciation</u>		
At 1 April 2022	2,099	2,099
Charge for year	982	982
At 31 March 2023	<u>3,081</u>	<u>3,081</u>
<u>Net book value</u>		
At 31 March 2023	<u>848</u>	<u>848</u>
At 31 March 2022	<u>1,830</u>	<u>1,830</u>

**6 Intangible assets**

	Website	Total
<u>Cost</u>	£	£
At 1 April 2022	12,000	12,000
Additions	-	-
At 31 March 2023	<u>12,000</u>	<u>12,000</u>
<u>Depreciation</u>		
At 1 April 2022	1,212	1,212
Charge for year	1,200	1,200
At 31 March 2023	<u>2,412</u>	<u>2,412</u>
<u>Net book value</u>		
At 31 March 2023	<u>9,588</u>	<u>9,588</u>
At 31 March 2022	<u>10,788</u>	<u>10,788</u>

**Star Bereavement and Support Service Limited**  
**Notes to the accounts continued**  
**for the year ended 31 March 2023**

7 Cash at bank and in hand	2023	2022
	£	£
Cash at bank	237,768	170,286
Cash in hand	127	70
	<u>237,895</u>	<u>170,356</u>

8 Creditors and accruals	2023	2022
	£	£
Creditors	5,172	579
Accruals	990	1,079
	<u>6,162</u>	<u>1,658</u>

**9 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Star Bereavement and Support Service Limited**  
**Statement of Financial Activities including comparatives for all funds**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2023**

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income</b>						
Grants and donations	36,940	11,674	229,092	108,424	266,032	120,098
Sales and fees	744	-	-	428	744	428
Bank interest	317	16	-	-	317	16
<b>Total income</b>	<b>38,001</b>	<b>11,690</b>	<b>229,092</b>	<b>108,852</b>	<b>267,093</b>	<b>120,542</b>
<b>Expenditure</b>						
Salaries, NICs and pensions	7,488	-	138,034	133,740	145,522	133,740
Recruitment	-	575	-	708	-	1,283
Supervision	150	-	1,460	1,270	1,610	1,270
Volunteer expenses	-	-	301	257	301	257
Travel	-	-	4,286	2,157	4,286	2,157
Training	339	-	850	996	1,189	996
Direct delivery costs	2,256	-	20,642	30,460	22,898	30,460
Rent	2,384	-	3,565	7,680	5,949	7,680
Advertising and publicity	107	177	928	14	1,035	191
Insurance	810	377	-	433	810	810
Repairs and maintenance	84	118	66	-	150	118
Phone and internet	1,530	178	20	2,239	1,550	2,417
Printing, postage and stationery	579	273	610	29	1,189	302
IT, computers and website	104	917	6,877	1,655	6,981	2,572
Payroll charges	96	42	970	888	1,066	930
HR and finance	1,201	381	6,877	2,104	8,078	2,485
Independent examination	990	900	-	-	990	900
Other expenditure	396	-	58	870	454	870
Amortisation of website costs	1,200	1,200	-	-	1,200	1,200
Depreciation	982	982	-	-	982	982
<b>Total expenditure</b>	<b>20,696</b>	<b>6,120</b>	<b>185,544</b>	<b>185,500</b>	<b>206,240</b>	<b>191,620</b>
<b>Net income / (expenditure)</b>	<b>17,305</b>	<b>5,570</b>	<b>43,548</b>	<b>(76,648)</b>	<b>60,853</b>	<b>(71,078)</b>
<b>Transfers between funds</b>	<b>-</b>	<b>532</b>	<b>-</b>	<b>(532)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>17,305</b>	<b>6,102</b>	<b>43,548</b>	<b>(77,180)</b>	<b>60,853</b>	<b>(71,078)</b>
<b>Fund balances brought forward</b>	<b>73,873</b>	<b>67,771</b>	<b>107,443</b>	<b>184,623</b>	<b>181,316</b>	<b>252,394</b>
<b>Fund balances carried forward</b>	<b>91,178</b>	<b>73,873</b>	<b>150,991</b>	<b>107,443</b>	<b>242,169</b>	<b>181,316</b>

**STAR BEREAVEMENT AND SUPPORT SERVICE LIMITED**

England & Wales - Charity number 1113878

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# Accounts

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# **Star Bereavement and Support Service Limited**

Charity number 1113878

A company limited by guarantee number 05697984

## **Annual Report and Financial Statements** **for the year ended 31 March 2022**



West Yorkshire Community Accounting Service

# **Star Bereavement and Support Service Limited**

## **Annual Report and Financial Statements for the year ended 31 March 2022**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Star Bereavement and Support Service Limited**

## **Trustees' report for the year ended 31 March 2022**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Suzanne Gahlings	Chair from July 2019	
Joanne Chapman		
Stuart Hawkes		
Heather McKnight		Appointed January 2022
<b>Charity number</b>	1113878	Registered in England and Wales
<b>Company number</b>	05697984	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
Nova	Lloyds Bank plc	
11 Upper York Street	17 Westgate	
Wakefield	Wakefield	
WF1 3LQ	WF1 1JZ	

### **Independent examiner**

Simon Bostrom FCIE

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

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

The charity is a company limited by guarantee and was formed on 4 February 2006. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

### **The charity's objects**

To relieve suffering amongst children and young people who have been bereaved or suffered significant loss between the ages of 4 and 18.

# **Star Bereavement and Support Service Limited**

## **Trustees' report (continued) for the year ended 31 March 2022**

### **The charity's main activities**

Star supports and empowers children, young people and young adults who are experiencing distress and trauma caused by the death of someone important to them.

Star aims to:

- Enable them to understand and manage the feelings related to loss and bereavement,
- Give them the competencies to be resilient and able to move on with their lives,
- Support family, friends and communities so they too are more resilient and better able to respond to loss and bereavement.

### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

### **Achievements and performance**

During 2021-22 Star Bereavement has supported bereaved children and young people through a variety of interventions including Star Days, therapeutic groups, peer support sessions and individual support

Star Bereavement supported over 180 children and young people in 2021-22, many bereaved through suicide, sudden death, drug and alcohol misuse and many who are living in areas of deprivation and poverty. 300 referrals were received which is a significant increase on previous years.

Children and young people have benefitted from attending group support to reduce their feelings of isolation and provide a safe space to have fun, make friends and make memories. An exciting programme of support has been offered including school holiday clubs, art, fitness and sport, theatre, boxing, climbing, wellness in the woods and animal therapy.

In therapeutic groups and 1:1 support children and young people have engaged in grief support including narrative work, coping with feelings and emotions and positive futures. All children and young people have been offered opportunities which build their resilience to cope with life's challenges.

Many young people have reported significant changes to their wellbeing after accessing support including a decrease in self harm and suicidal ideation, managing well in school, coping with family relationships, being able to talk about the person who has died and improved self-esteem and self-worth.

Star Bereavement has supported a pilot Suicide Postvention service for the district and the service will transition fully to Star Bereavement. The service provides a fast response to suicide in communities, empowering members of communities, family, and friends to support each other and to understand where to turn in their own times of need and vulnerability.

The Star Bereavement board continues to strive for sustainability as the charity faces unprecedented demand for its services

### **Financial review**

The net expenditure for the year was £71,078, including net income of £6,102 on unrestricted funds and net expenditure of £77,180 on restricted funds after transfers.

### **Reserves policy**

It is the policy of the trustees to have sufficient reserves in place to ensure that it could continue for 3 to 5 months without funding until other sources of finance can be raised. This would equate to policy limits of approximately £30,000 to £50,000 based on budgeted expenditure of £120,000.

The charity's free reserves, excluding fixed assets, at the year end were £61,255.

Whilst the activities of the charity have been affected by the coronavirus, the trustees are satisfied that there are no material uncertainties so significant as to cast doubt over the ability of the charity to continue as a going concern.

# **Star Bereavement and Support Service Limited**

## **Trustees' report (continued) for the year ended 31 March 2022**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 03/08/2022

Suzanne Gahlings (Trustee)

# **Star Bereavement and Support Service Limited**

## **Independent examiner's report to the trustees of Star Bereavement and Support Service Limited**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 6 to 14.

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

As the charity's trustees of the charitable 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 Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable 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 your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

I have completed my examination. I confirm that no material 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; or
- 2 the accounts do not accord with those records; 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.

Simon Bostrom FCIE

14/09/2022

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Star Bereavement and Support Service Limited**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2022**

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	11,674	108,424	120,098	273,597
Sales and fees		-	428	428	90
Bank interest		16	-	16	16
<b>Total income</b>		<u>11,690</u>	<u>108,852</u>	<u>120,542</u>	<u>273,703</u>
<b>Expenditure on:</b>					
Salaries, NICs and pensions	(3)	-	133,740	133,740	42,912
Freelance admin and project support		-	-	-	17,626
Recruitment		575	708	1,283	1,350
Supervision		-	1,270	1,270	700
Volunteer expenses		-	257	257	249
Travel		-	2,157	2,157	456
Training		-	996	996	2,005
Direct delivery costs		-	30,460	30,460	10,601
Rent		-	7,680	7,680	5,185
Advertising and publicity		177	14	191	183
Insurance		377	433	810	799
Repairs and maintenance		118	-	118	1,000
Phone and internet		178	2,239	2,417	1,155
Printing, postage and stationery		273	29	302	154
IT, computers and website		917	1,655	2,572	1,821
Payroll charges		42	888	930	399
HR and finance		381	2,104	2,485	2,822
Independent examination		900	-	900	720
Other expenditure		-	870	870	310
Amortisation of website costs		1,200	-	1,200	12
Depreciation		982	-	982	716
<b>Total expenditure</b>		<u>6,120</u>	<u>185,500</u>	<u>191,620</u>	<u>91,175</u>
<b>Net income / (expenditure)</b>		<u>5,570</u>	<u>(76,648)</u>	<u>(71,078)</u>	<u>182,528</u>
<b>Transfers between funds</b>	(4)	<u>532</u>	<u>(532)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>6,102</u>	<u>(77,180)</u>	<u>(71,078)</u>	<u>182,528</u>
<b>Fund balances brought forward</b>		<u>67,771</u>	<u>184,623</u>	<u>252,394</u>	<u>69,866</u>
<b>Fund balances carried forward</b>	(4)	<u>73,873</u>	<u>107,443</u>	<u>181,316</u>	<u>252,394</u>

All incoming resources and resources expended derive from continuing activities.

# Star Bereavement and Support Service Limited

## Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 1,830	-	1,830	1,748
Intangible assets	(6) 10,788	-	10,788	11,988
<b>Total fixed assets</b>	<u>12,618</u>	<u>-</u>	<u>12,618</u>	<u>13,736</u>
<b>Current assets</b>				
Cash at bank and in hand	(7) 62,913	107,443	170,356	243,841
<b>Total current assets</b>	<u>62,913</u>	<u>107,443</u>	<u>170,356</u>	<u>243,841</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(8) 1,658	-	1,658	5,183
<b>Total current liabilities</b>	<u>1,658</u>	<u>-</u>	<u>1,658</u>	<u>5,183</u>
<b>Net current assets / (liabilities)</b>	<u>61,255</u>	<u>107,443</u>	<u>168,698</u>	<u>238,658</u>
<b>Net assets</b>	<u>73,873</u>	<u>107,443</u>	<u>181,316</u>	<u>252,394</u>
<b>Funds</b>				
Unrestricted funds	73,873	-	73,873	67,771
Restricted funds	-	107,443	107,443	184,623
<b>Total funds</b>	<u>73,873</u>	<u>107,443</u>	<u>181,316</u>	<u>252,394</u>

For the year ending 31 March 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 03/08/2022

Suzanne Gahlings (Trustee)

# **Star Bereavement and Support Service Limited**

## **Notes to the accounts**

### **for the year ended 31 March 2022**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 4 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

# **Star Bereavement and Support Service Limited**

## **Notes to the accounts**

### **for the year ended 31 March 2022**

#### **1 Accounting policies continued**

##### **Fund accounting**

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

##### **Intangible fixed assets**

Intangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Amortisation is provided on all intangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Website: over 10 years

**Star Bereavement and Support Service Limited**  
**Notes to the accounts continued**  
**for the year ended 31 March 2022**

<b>2 Grants and donations</b>	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Children in Need	-	38,178	38,178	9,984
Wakefield Council	-	59,027	59,027	-
West Yorkshire Combined Authority	-	5,000	5,000	-
Young Lives Consortium	-	6,219	6,219	51,191
BGL Group Ltd	-	-	-	10,700
Leeds Community Foundation (LCF)	-	-	-	23,118
National Lottery Community Fund (NLCF)	-	-	-	14,190
Nova Wakefield	-	-	-	38,247
Reaching Communities	-	-	-	63,750
Sir George Martin Trust	-	-	-	4,000
The Orpington Foundation	-	-	-	10,000
Wakefield & Dist. Health & Community Support ('	-	-	-	38,400
Other donations	11,674	-	11,674	10,017
	<u>11,674</u>	<u>108,424</u>	<u>120,098</u>	<u>273,597</u>

<b>3 Staff costs and numbers</b>	2022	2021
	£	£
Gross salaries	124,643	42,134
Social security costs	6,183	-
Pensions	2,914	778
	<u>133,740</u>	<u>42,912</u>

The average number employees during the year was 1.6, being an average of 1.3 full time equivalent (2021: 2.7, 2.1 FTE). There were no employees with emoluments above £60,000.

<b>Defined contribution pension scheme</b>	2022	2021
	£	£
Costs of the scheme to the charity for the year	2,914	778

# Star Bereavement and Support Service Limited

## Notes to the accounts continued

### for the year ended 31 March 2022

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Children in Need	-	38,178	7,471	-	30,707
Reaching Communities	78,472	-	50,231	-	28,241
NLCF	9,876	-	8,761	(532)	583
Nova EMW grant	1,871	-	1,871	-	-
Nova Covid Resilience Fund	1,572	-	1,572	-	-
Suicide Postvention	3,011	5,000	5,785	-	2,226
Sir George Martin Trust	3,544	-	2,220	-	1,324
Nova Live Well	5,667	-	5,667	-	-
Young Lives Covid Impact	22,710	-	19,306	-	3,404
Young Lives Suicide Postvention	10,000	1,219	11,219	-	-
Young Lives Winter Fund	7,500	-	7,141	-	359
Community Foundation Grant	2,000	-	2,000	-	-
WDH&CS	38,400	-	18,216	-	20,184
City Connect	-	5,000	-	-	5,000
HAF	-	35,255	33,453	-	1,802
WMDC Bridging the Gap	-	24,200	10,587	-	13,613
	<u>184,623</u>	<u>108,852</u>	<u>185,500</u>	<u>(532)</u>	<u>107,443</u>

#### Fund name

#### Purpose of restriction

Children in Need	Towards the costs of family bereavement support.
Reaching Communities	Towards community based bereavement support. The transfer relates to fixed assets purchased from the fund for the general purpose of the charity.
NLCF	Towards admin support. The transfer relates to the purchase of a lap top computer for general use.
Nova EMW grant	Towards delivering/adapting services during Covid-19 pandemic. The transfer relates to the capitalisation of the website that will be used as a platform for the delivery of the charity's activities.
Nova Covid Resilience Fund	Towards delivering/adapting services during Covid-19 pandemic.
Suicide Postvention	Development of role/progression from Young Lives to Star Bereavement.
Sir George Martin Trust	Towards travel costs.
Nova Live Well	Develop Adult Peer Support.
Young Lives Covid Impact	Activity worker to reduce waiting list / suicide prevention work.
Young Lives Suicide Postvention	Coordination of Suicide Postvention Service.
Young Lives Winter Fund	Activities with children and young people.
Community Foundation Grant	Develop support groups for adults, (surviving parent, grandparent, carer), around a child or young person, following a bereavement.
WDH&CS	Recruitment of Senior Bereavement Practitioner.
City Connect	Towards walking group and activity work.
Wakefield Council HAF	School Holiday Provision with children and YP on free school meals.
WMDC Bridging the Gap	Covid related support and interventions – Bridging the Gap.

# Star Bereavement and Support Service Limited

## Notes to the accounts continued for the year ended 31 March 2022

5 Tangible assets	Project and office	Total
<b><u>Cost</u></b>	£	£
At 1 April 2021	2,865	2,865
Additions	1,064	1,064
At 31 March 2022	<u>3,929</u>	<u>3,929</u>
<b><u>Depreciation</u></b>		
At 1 April 2021	1,117	1,117
Charge for year	982	982
At 31 March 2022	<u>2,099</u>	<u>2,099</u>
<b><u>Net book value</u></b>		
At 31 March 2022	<u>1,830</u>	<u>1,830</u>
At 31 March 2021	<u>1,748</u>	<u>1,748</u>
<b>6 Intangible assets</b>	Website	Total
<b><u>Cost</u></b>	£	£
At 1 April 2021	12,000	12,000
Additions	-	-
At 31 March 2022	<u>12,000</u>	<u>12,000</u>
<b><u>Depreciation</u></b>		
At 1 April 2021	12	12
Charge for year	1,200	1,200
At 31 March 2022	<u>1,212</u>	<u>1,212</u>
<b><u>Net book value</u></b>		
At 31 March 2022	<u>10,788</u>	<u>10,788</u>
At 31 March 2021	<u>11,988</u>	<u>11,988</u>

**Star Bereavement and Support Service Limited**  
**Notes to the accounts continued**  
**for the year ended 31 March 2022**

<b>7 Cash at bank and in hand</b>	2022	2021
	£	£
Cash at bank	170,286	243,677
Cash in hand	70	164
	<u>170,356</u>	<u>243,841</u>

<b>8 Creditors and accruals</b>	2022	2021
	£	£
Trade creditors	579	4,463
Accruals	1,079	720
	<u>1,658</u>	<u>5,183</u>

**9 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

## Star Bereavement and Support Service Limited

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022	2021	2022	2021	2022	2021
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and donations	11,674	30,717	108,424	242,880	120,098	273,597
Sales and fees	-	90	428	-	428	90
Bank interest	16	16	-	-	16	16
<b>Total income</b>	<b>11,690</b>	<b>30,823</b>	<b>108,852</b>	<b>242,880</b>	<b>120,542</b>	<b>273,703</b>
<b>Expenditure</b>						
Salaries, NICs and pensions	-	3,457	133,740	39,455	133,740	42,912
Freelance admin and project support	-	3,940	-	13,686	-	17,626
Recruitment	575	-	708	1,350	1,283	1,350
Supervision	-	280	1,270	420	1,270	700
Volunteer expenses	-	-	257	249	257	249
Travel	-	-	2,157	456	2,157	456
Training	-	-	996	2,005	996	2,005
Direct delivery costs	-	-	30,460	10,601	30,460	10,601
Rent	-	-	7,680	5,185	7,680	5,185
Advertising and publicity	177	100	14	83	191	183
Insurance	377	239	433	560	810	799
Repairs and maintenance	118	295	-	705	118	1,000
Phone and internet	178	-	2,239	1,155	2,417	1,155
Printing, postage and stationery	273	11	29	143	302	154
IT, computers and website	917	-	1,655	1,821	2,572	1,821
Payroll charges	42	399	888	-	930	399
HR and finance	381	1,562	2,104	1,260	2,485	2,822
Independent examination	900	420	-	300	900	720
Other expenditure	-	69	870	241	870	310
Amortisation of website costs	1,200	12	-	-	1,200	12
Depreciation	982	716	-	-	982	716
<b>Total expenditure</b>	<b>6,120</b>	<b>11,500</b>	<b>185,500</b>	<b>79,675</b>	<b>191,620</b>	<b>91,175</b>
<b>Net income / (expenditure)</b>	<b>5,570</b>	<b>19,323</b>	<b>(76,648)</b>	<b>163,205</b>	<b>(71,078)</b>	<b>182,528</b>
<b>Transfers between funds</b>	<b>532</b>	<b>13,261</b>	<b>(532)</b>	<b>(13,261)</b>	<b>-</b>	<b>-</b>
<u>Other recognised gains/(losses):</u>						
Gains/(losses) on revaluation of fixed assets	-	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-	-
<b>Net movement in funds</b>	<b>6,102</b>	<b>32,584</b>	<b>(77,180)</b>	<b>149,944</b>	<b>(71,078)</b>	<b>182,528</b>
<b>Fund balances brought forward</b>	<b>67,771</b>	<b>35,187</b>	<b>184,623</b>	<b>34,679</b>	<b>252,394</b>	<b>69,866</b>
<b>Fund balances carried forward</b>	<b>73,873</b>	<b>67,771</b>	<b>107,443</b>	<b>184,623</b>	<b>181,316</b>	<b>252,394</b>

**STAR BEREAVEMENT AND SUPPORT SERVICE LIMITED**

England & Wales - Charity number 1113878

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# Accounts

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# **Star Bereavement and Support Service Limited**

Charity number 1113878

A company limited by guarantee number 05697984

## **Annual Report and Financial Statements** **for the year ended 31 March 2021**



West Yorkshire Community Accounting Service

# **Star Bereavement and Support Service Limited**

## **Annual Report and Financial Statements for the year ended 31 March 2021**

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**Prepared by West Yorkshire Community Accounting Service**

# **Star Bereavement and Support Service Limited**

## **Trustees' report for the year ended 31 March 2021**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Suzanne Gahlings	Chair from July 2019	
Joanne Chapman		Appointed April 2020
Christopher Viles		Resigned August 2020
Stuart Hawkes		Appointed August 2020
<b>Charity number</b>	1113878	Registered in England and Wales
<b>Company number</b>	05697984	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
Nova	Lloyds Bank plc	
11 Upper York Street	17 Westgate	
Wakefield	Wakefield	
WF1 3LQ	WF1 1JZ	

### **Independent examiner**

Simon Bostrom FCIE

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

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

The charity is a company limited by guarantee and was formed on 4 February 2006. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

### **The charity's objects**

To relieve suffering amongst children and young people who have been bereaved or suffered significant loss between the ages of 4 and 18.

# **Star Bereavement and Support Service Limited**

## **Trustees' report (continued) for the year ended 31 March 2021**

### **The charity's main activities**

Star supports and empowers children, young people and young adults who are experiencing distress and trauma caused by the death of someone important to them.

Star aims to:

- Enable them to understand and manage the feelings related to loss and bereavement,
- Give them the competencies to be resilient and able to move on with their lives,
- Support family, friends and communities so they too are more resilient and better able to respond to loss and bereavement.

### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

### **Achievements and performance**

2020 to 2021 has been an exciting and challenging year for Star Bereavement as the organisation worked tirelessly to overcome the challenges it faced as a result of the Covid 19 pandemic. From March to September 2020 the team re-located to remote working and, led by the Trustees, quickly adapted the bereavement service offer in order to continue to support vulnerable children and young people through unprecedented times. Star delivered a range of activities utilising online platforms, telephone and text support as well as Zoom support sessions. Activities included singing, story writing, poetry and animation.

The team ensured that children, young people, parents, carers and professionals could continue to access advice and support and were able to refer into the service. Remote working time was utilised to create a new website which has dual functions - offering support and advice as well as providing a secure referrals database and an easy access self referral system for young people. Designed particularly for use on mobile devices.

From September 2020 Star returned to office and community based working and face to face support delivery. Demand for the service is very high and the team have sadly seen an increase in bereavement through suicide and bereavement through addiction. By securing Lottery funding and smaller grants the organisation has been able to employ a Bereavement Practitioner and Peer Support Worker as well as admin and youth work support. Star has also recruited a small team of volunteers to support the delivery of group work.

Star's group work programme has gone from strength to strength with the team delivering a programme of activity and peer support groups across the Wakefield District. In addition Star has partnered with Wellness in the Woods, a West Yorkshire wellbeing project, to deliver forest based activities to family groups.

Star has developed a new robust assessment system which ensures the service is able to measure success and target support appropriately. These new developments increase the strength and sustainability of the organisation.

The Trustees and the whole team look forward to further developments in 2021 and continue to be inspired by the children and young people who access support at Star Bereavement.

### **Financial review**

The net income for the year was £182,528, including net income of £32,584 on unrestricted funds and net income of £149,944 on restricted funds after transfers.

### **Reserves policy**

It is the policy of the trustees to have sufficient reserves in place to ensure that it could continue for 3 to 5 months without funding until other sources of finance can be raised. This would equate to policy limits of approximately £30,000 to £50,000 based on budgeted expenditure of £120,000.

The charity's free reserves, excluding fixed assets, at the year end were £54,035.

Whilst the activities of the charity have been affected by the coronavirus, the trustees are satisfied that there are no material uncertainties so significant as to cast doubt over the ability of the charity to continue as a going concern.

# **Star Bereavement and Support Service Limited**

## **Trustees' report (continued) for the year ended 31 March 2021**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 27 September 2021

Suzanne Gahlings (Trustee)

# **Star Bereavement and Support Service Limited**

## **Independent examiner's report to the trustees of Star Bereavement and Support Service Limited**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2021, which are set out on pages 6 to 14.

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

As the charity's trustees of the charitable 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 Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable 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 your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Since the charitable 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 fellow of ACIE which is one of the listed bodies.

I have completed my examination. I confirm that no material 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; or
- 2 the accounts do not accord with those records; 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.

Simon Bostrom FCIE

28 September 2021

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Star Bereavement and Support Service Limited**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2021**

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	30,717	242,880	273,597	87,209
Sales and fees		90	-	90	-
Bank interest		16	-	16	9
<b>Total income</b>		<u>30,823</u>	<u>242,880</u>	<u>273,703</u>	<u>87,218</u>
<b>Expenditure on:</b>					
Salaries, NICs and pensions	(3)	3,457	39,455	42,912	25,477
Freelance admin and project support		3,940	13,686	17,626	-
Recruitment		-	1,350	1,350	-
Supervision		280	420	700	-
Volunteer expenses		-	249	249	-
Travel		-	456	456	72
Training		-	2,005	2,005	-
Events and activities		-	9,084	9,084	-
Therapists and other professionals		-	910	910	-
Rent		-	5,185	5,185	5,688
Room hire		-	607	607	100
Advertising and publicity		100	83	183	-
Insurance		239	560	799	798
Repairs and maintenance		295	705	1,000	1,427
Phone and internet		-	1,155	1,155	350
Printing, postage and stationery		11	143	154	72
IT, computers and website		-	1,821	1,821	-
Payroll charges		399	-	399	299
HR and finance		1,562	1,260	2,822	-
Bank charges		-	-	-	17
Independent examination		420	300	720	300
Other expenditure		69	241	310	273
Amortisation of website costs		12	-	12	-
Depreciation		716	-	716	401
<b>Total expenditure</b>		<u>11,500</u>	<u>79,675</u>	<u>91,175</u>	<u>35,274</u>
<b>Net income / (expenditure)</b>		<u>19,323</u>	<u>163,205</u>	<u>182,528</u>	<u>51,944</u>
<b>Transfers between funds</b>	(4)	<u>13,261</u>	<u>(13,261)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>32,584</u>	<u>149,944</u>	<u>182,528</u>	<u>51,944</u>
<b>Fund balances brought forward</b>		<u>35,187</u>	<u>34,679</u>	<u>69,866</u>	<u>17,922</u>
<b>Fund balances carried forward</b>	(4)	<u>67,771</u>	<u>184,623</u>	<u>252,394</u>	<u>69,866</u>

All incoming resources and resources expended derive from continuing activities.

# Star Bereavement and Support Service Limited

## Balance sheet

as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 1,748	-	1,748	1,203
Intangible assets	(6) 11,988	-	11,988	-
<b>Total fixed assets</b>	<u>13,736</u>	<u>-</u>	<u>13,736</u>	<u>1,203</u>
<b>Current assets</b>				
Cash at bank and in hand	(7) 59,218	184,623	243,841	68,963
<b>Total current assets</b>	<u>59,218</u>	<u>184,623</u>	<u>243,841</u>	<u>68,963</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(8) 5,183	-	5,183	300
<b>Total current liabilities</b>	<u>5,183</u>	<u>-</u>	<u>5,183</u>	<u>300</u>
<b>Net current assets / (liabilities)</b>	<u>54,035</u>	<u>184,623</u>	<u>238,658</u>	<u>68,663</u>
<b>Net assets</b>	<u>67,771</u>	<u>184,623</u>	<u>252,394</u>	<u>69,866</u>
<b>Funds</b>				
Unrestricted funds	67,771	-	67,771	35,187
Restricted funds	-	184,623	184,623	34,679
<b>Total funds</b>	<u>67,771</u>	<u>184,623</u>	<u>252,394</u>	<u>69,866</u>

For the year ending 31 March 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 27 September 2021

Suzanne Gahlings (Trustee)

# **Star Bereavement and Support Service Limited**

## **Notes to the accounts**

### **for the year ended 31 March 2021**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 4 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

# **Star Bereavement and Support Service Limited**

## **Notes to the accounts**

### **for the year ended 31 March 2021**

#### **1 Accounting policies continued**

##### **Fund accounting**

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

##### **Intangible fixed assets**

Intangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Amortisation is provided on all intangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Website: over 10 years

**Star Bereavement and Support Service Limited**  
**Notes to the accounts continued**  
**for the year ended 31 March 2021**

<b>2 Grants and donations</b>	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
BGL Group Ltd	10,700	-	10,700	1,000
Children in Need	-	9,984	9,984	9,984
Leeds Community Foundation (LCF)	-	23,118	23,118	-
National Lottery Community Fund (NLCF)	-	14,190	14,190	-
Nova Wakefield	-	38,247	38,247	2,000
Reaching Communities	-	63,750	63,750	33,015
Sir George Martin Trust	-	4,000	4,000	-
The Orpington Foundation	10,000	-	10,000	10,000
Wakefield & Dist. Health & Community Support (WDH&CS)	-	38,400	38,400	-
Young Lives Consortium	-	51,191	51,191	-
TK Max	-	-	-	3,000
Charities Trust - Coca Cola European Partners	-	-	-	5,000
JCT 600	-	-	-	900
Wakefield Annual Christmas Lunch	-	-	-	10,000
Other donations	10,017	-	10,017	12,310
	<u>30,717</u>	<u>242,880</u>	<u>273,597</u>	<u>87,209</u>

<b>3 Staff costs and numbers</b>	2021	2020
	£	£
Gross salaries	42,134	25,026
Pensions	778	451
	<u>42,912</u>	<u>25,477</u>

The average number employees during the year was 2.7, being an average of 1.9 full time equivalent (2020: 2, 1 FTE). There were no employees with emoluments above £60,000.

<b>Defined contribution pension scheme</b>	2021	2020
	£	£
Costs of the scheme to the charity for the year	778	451
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

# Star Bereavement and Support Service Limited

## Notes to the accounts continued

### for the year ended 31 March 2021

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Children in Need	1,664	9,984	11,648	-	-
Reaching Communities	33,015	63,750	17,032	(1,261)	78,472
NLCF	-	14,190	4,314	-	9,876
LCF	-	21,118	21,118	-	-
Nova EMW grant	-	25,000	11,129	(12,000)	1,871
Nova Covid Resilience Fund	-	7,580	6,008	-	1,572
Suicide Postvention	-	7,441	4,430	-	3,011
Sir George Martin Trust	-	4,000	456	-	3,544
Nova Live Well	-	5,667	-	-	5,667
Young Lives Covid Impact	-	26,250	3,540	-	22,710
Young Lives Suicide Postvention	-	10,000	-	-	10,000
Young Lives Winter Fund	-	7,500	-	-	7,500
Community Foundation Grant	-	2,000	-	-	2,000
WDH&CS	-	38,400	-	-	38,400
	<u>34,679</u>	<u>242,880</u>	<u>79,675</u>	<u>(13,261)</u>	<u>184,623</u>

Fund name	Purpose of restriction
Children in Need	Towards the costs of family bereavement support
Reaching Communities	Towards community based bereavement support. The transfer relates to fixed assets purchased from the fund for the general purpose of the charity.
NLCF	Towards admin support
LCF	Towards delivering/adapting services during Covid-19 pandemic
Nova EMW grant	Towards delivering/adapting services during Covid-19 pandemic. The transfer relates to the capitalisation of the website that will be used as a platform for the delivery of the charity's activities.
Nova Covid Resilience Fund	Towards delivering/adapting services during Covid-19 pandemic
Suicide Postvention	Development of role/progression from Young Lives to Star Bereavement
Sir George Martin Trust	Towards travel costs
Nova Live Well	Develop Adult Peer Support
Young Lives Covid Impact	Activity worker to reduce waiting list / suicide prevention work
Young Lives Suicide Postvention	Coordination of Suicide Postvention Service
Young Lives Winter Fund	Activities with children and young people
Community Foundation Grant	Develop support groups for adults, (surviving parent, grandparent, carer), around a child or young person, following a bereavement.
WDH&CS	Recruitment of Senior Bereavement Practitioner

**Star Bereavement and Support Service Limited**  
**Notes to the accounts continued**  
**for the year ended 31 March 2021**

<b>5 Tangible assets</b>	Project and office equipment	Total
	£	£
<b>Cost</b>		
At 1 April 2020	1,604	1,604
Additions	1,261	1,261
At 31 March 2021	<u>2,865</u>	<u>2,865</u>
<b>Depreciation</b>		
At 1 April 2020	401	401
Charge for year	716	716
At 31 March 2021	<u>1,117</u>	<u>1,117</u>
<b>Net book value</b>		
At 31 March 2021	<u>1,748</u>	<u>1,748</u>
At 31 March 2020	<u>1,203</u>	<u>1,203</u>
<b>6 Intangible assets</b>	Website	Total
	£	£
<b>Cost</b>		
At 1 April 2020	-	-
Additions	12,000	12,000
At 31 March 2021	<u>12,000</u>	<u>12,000</u>
<b>Amortisation</b>		
At 1 April 2020	-	-
Charge for year	12	12
At 31 March 2021	<u>12</u>	<u>12</u>
<b>Net book value</b>		
At 31 March 2021	<u>11,988</u>	<u>11,988</u>
At 31 March 2020	<u>-</u>	<u>-</u>
<b>7 Cash at bank and in hand</b>	2021	2020
	£	£
Cash at bank	243,677	68,963
Cash in hand	164	-
	<u>243,841</u>	<u>68,963</u>
<b>8 Creditors and accruals</b>	2021	2020
	£	£
Creditors	4,463	-
Accruals	720	300
	<u>5,183</u>	<u>300</u>

**Star Bereavement and Support Service Limited**  
**Notes to the accounts continued**  
**for the year ended 31 March 2021**

**9 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**10 Operating leases**

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2021	2020
	£	£
Within one year	7,500	5,185
In the second to fifth years inclusive	-	7,500
Over five years from the balance sheet date	-	-
	<u>7,500</u>	<u>12,685</u>

## Star Bereavement and Support Service Limited

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income</b>						
Grants and donations	30,717	42,210	242,880	44,999	273,597	87,209
Sales and fees	90	-	-	-	90	-
Bank interest	16	9	-	-	16	9
<b>Total income</b>	<b>30,823</b>	<b>42,219</b>	<b>242,880</b>	<b>44,999</b>	<b>273,703</b>	<b>87,218</b>
<b>Expenditure</b>						
Salaries, NICs and pensions	3,457	13,991	39,455	11,486	42,912	25,477
Freelance admin and project support	3,940	-	13,686	-	17,626	-
Recruitment	-	-	1,350	-	1,350	-
Supervision	280	-	420	-	700	-
Volunteer expenses	-	-	249	-	249	-
Travel	-	72	456	-	456	72
Training	-	-	2,005	-	2,005	-
Events and activities	-	-	9,084	-	9,084	-
Therapists and other professionals	-	-	910	-	910	-
Rent	-	3,688	5,185	2,000	5,185	5,688
Room hire	-	100	607	-	607	100
Advertising and publicity	100	-	83	-	183	-
Insurance	239	798	560	-	799	798
Repairs and maintenance	295	1,427	705	-	1,000	1,427
Phone and internet	-	350	1,155	-	1,155	350
Printing, postage and stationery	11	72	143	-	154	72
IT, computers and website	-	-	1,821	-	1,821	-
Payroll charges	399	299	-	-	399	299
HR and finance	1,562	-	1,260	-	2,822	-
Bank charges	-	17	-	-	-	17
Independent examination	420	300	300	-	720	300
Other expenditure	69	273	241	-	310	273
Amortisation of website costs	12	-	-	-	12	-
Depreciation	716	401	-	-	716	401
<b>Total expenditure</b>	<b>11,500</b>	<b>21,788</b>	<b>79,675</b>	<b>13,486</b>	<b>91,175</b>	<b>35,274</b>
<b>Net income / (expenditure)</b>	<b>19,323</b>	<b>20,431</b>	<b>163,205</b>	<b>31,513</b>	<b>182,528</b>	<b>51,944</b>
<b>Transfers between funds</b>	<b>13,261</b>	<b>-</b>	<b>(13,261)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>32,584</b>	<b>20,431</b>	<b>149,944</b>	<b>31,513</b>	<b>182,528</b>	<b>51,944</b>
<b>Fund balances brought forward</b>	<b>35,187</b>	<b>14,756</b>	<b>34,679</b>	<b>3,166</b>	<b>69,866</b>	<b>17,922</b>
<b>Fund balances carried forward</b>	<b>67,771</b>	<b>35,187</b>	<b>184,623</b>	<b>34,679</b>	<b>252,394</b>	<b>69,866</b>