

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**



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:

Name	Position	Dates
Suzanne Gahlings	Chair from July 2019	
Joanne Chapman		Appointed April 2020
Christopher Viles		Resigned August 2020
Stuart Hawkes		Appointed August 2020
Charity number	1113878	Registered in England and Wales
Company number	05697984	Registered in England and Wales
Registered and principal address	Bankers	
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 £
Income from:					
Grants and donations	(2)	30,717	242,880	273,597	87,209
Sales and fees		90	-	90	-
Bank interest		16	-	16	9
Total income		30,823	242,880	273,703	87,218
Expenditure on:					
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
Total expenditure		11,500	79,675	91,175	35,274
Net income / (expenditure)		19,323	163,205	182,528	51,944
Transfers between funds	(4)	13,261	(13,261)	-	-
Net movement in funds		32,584	149,944	182,528	51,944
Fund balances brought forward		35,187	34,679	69,866	17,922
Fund balances carried forward	(4)	67,771	184,623	252,394	69,866

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

2 Grants and donations	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>

3 Staff costs and numbers	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.

Defined contribution pension scheme	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

5 Tangible assets

	Project and office equipment £	Total £
<u>Cost</u>		
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>
<u>Depreciation</u>		
At 1 April 2020	401	401
Charge for year	716	716
At 31 March 2021	<u>1,117</u>	<u>1,117</u>
<u>Net book value</u>		
At 31 March 2021	<u>1,748</u>	<u>1,748</u>
At 31 March 2020	<u>1,203</u>	<u>1,203</u>

6 Intangible assets

	Website £	Total £
<u>Cost</u>		
At 1 April 2020	-	-
Additions	12,000	12,000
At 31 March 2021	<u>12,000</u>	<u>12,000</u>
<u>Amortisation</u>		
At 1 April 2020	-	-
Charge for year	12	12
At 31 March 2021	<u>12</u>	<u>12</u>
<u>Net book value</u>		
At 31 March 2021	<u>11,988</u>	<u>11,988</u>
At 31 March 2020	<u>-</u>	<u>-</u>

7 Cash at bank and in hand

	2021 £	2020 £
Cash at bank	243,677	68,963
Cash in hand	164	-
	<u>243,841</u>	<u>68,963</u>

8 Creditors and accruals

	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 £
Income						
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
Total income	30,823	42,219	242,880	44,999	273,703	87,218
Expenditure						
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
Total expenditure	11,500	21,788	79,675	13,486	91,175	35,274
Net income / (expenditure)	19,323	20,431	163,205	31,513	182,528	51,944
Transfers between funds	13,261	-	(13,261)	-	-	-
Net movement in funds	32,584	20,431	149,944	31,513	182,528	51,944
Fund balances brought forward	35,187	14,756	34,679	3,166	69,866	17,922
Fund balances carried forward	67,771	35,187	184,623	34,679	252,394	69,866