

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:

Name	Position	Dates
Suzanne Gahlings	Chair from July 2019	
Joanne Chapman		
Stuart Hawkes		
Heather McKnight		Appointed January 2022
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 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 £
Income from:					
Grants and donations	(2)	11,674	108,424	120,098	273,597
Sales and fees		-	428	428	90
Bank interest		16	-	16	16
Total income		<u>11,690</u>	<u>108,852</u>	<u>120,542</u>	<u>273,703</u>
Expenditure on:					
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
Total expenditure		<u>6,120</u>	<u>185,500</u>	<u>191,620</u>	<u>91,175</u>
Net income / (expenditure)		<u>5,570</u>	<u>(76,648)</u>	<u>(71,078)</u>	<u>182,528</u>
Transfers between funds	(4)	<u>532</u>	<u>(532)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>6,102</u>	<u>(77,180)</u>	<u>(71,078)</u>	<u>182,528</u>
Fund balances brought forward		<u>67,771</u>	<u>184,623</u>	<u>252,394</u>	<u>69,866</u>
Fund balances carried forward	(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
		£	£	£	£
Fixed assets					
Tangible assets	(5)	1,830	-	1,830	1,748
Intangible assets	(6)	10,788	-	10,788	11,988
Total fixed assets		<u>12,618</u>	<u>-</u>	<u>12,618</u>	<u>13,736</u>
Current assets					
Cash at bank and in hand	(7)	62,913	107,443	170,356	243,841
Total current assets		<u>62,913</u>	<u>107,443</u>	<u>170,356</u>	<u>243,841</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	1,658	-	1,658	5,183
Total current liabilities		<u>1,658</u>	<u>-</u>	<u>1,658</u>	<u>5,183</u>
Net current assets / (liabilities)		<u>61,255</u>	<u>107,443</u>	<u>168,698</u>	<u>238,658</u>
Net assets		<u>73,873</u>	<u>107,443</u>	<u>181,316</u>	<u>252,394</u>
Funds					
Unrestricted funds		73,873	-	73,873	67,771
Restricted funds		-	107,443	107,443	184,623
Total funds		<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

2 Grants and donations	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total 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>

3 Staff costs and numbers	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.

Defined contribution pension scheme	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
<u>Cost</u>	£	£
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>
<u>Depreciation</u>		
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>
<u>Net book value</u>		
At 31 March 2022	<u>1,830</u>	<u>1,830</u>
At 31 March 2021	<u>1,748</u>	<u>1,748</u>

6 Intangible assets

	Website	Total
<u>Cost</u>	£	£
At 1 April 2021	12,000	12,000
Additions	-	-
At 31 March 2022	<u>12,000</u>	<u>12,000</u>
<u>Depreciation</u>		
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>
<u>Net book value</u>		
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

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

8 Creditors and accruals	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 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
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
Total income	11,690	30,823	108,852	242,880	120,542	273,703
Expenditure						
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
Total expenditure	6,120	11,500	185,500	79,675	191,620	91,175
Net income / (expenditure)	5,570	19,323	(76,648)	163,205	(71,078)	182,528
Transfers between funds	532	13,261	(532)	(13,261)	-	-
<u>Other recognised gains/(losses):</u>						
Gains/(losses) on revaluation of fixed assets	-	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-	-
Net movement in funds	6,102	32,584	(77,180)	149,944	(71,078)	182,528
Fund balances brought forward	67,771	35,187	184,623	34,679	252,394	69,866
Fund balances carried forward	73,873	67,771	107,443	184,623	181,316	252,394