

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



Star Bereavement and Support Service Limited

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

Contents	Page
Trustees' report	2 to 4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 12

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:

Name	Position	Dates
Suzanne Gahlings	Chair from July 2019	
Joanne Chapman		
Stuart Hawkes		Resigned February 2023
Heather McKnight		Appointed January 2022
Jack Gregson		Appointed October 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 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 £
Income from:					
Grants and donations	(2)	36,940	229,092	266,032	120,098
Sales and fees		744	-	744	428
Bank interest		317	-	317	16
Total income		38,001	229,092	267,093	120,542
Expenditure on:					
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
Total expenditure		20,696	185,544	206,240	191,620
Net income / (expenditure)		17,305	43,548	60,853	(71,078)
Fund balances brought forward		73,873	107,443	181,316	252,394
Fund balances carried forward	(4)	91,178	150,991	242,169	181,316

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

Fund name	Purpose of restriction
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 £
Income						
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
Total income	38,001	11,690	229,092	108,852	267,093	120,542
Expenditure						
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
Total expenditure	20,696	6,120	185,544	185,500	206,240	191,620
Net income / (expenditure)	17,305	5,570	43,548	(76,648)	60,853	(71,078)
Transfers between funds	-	532	-	(532)	-	-
Net movement in funds	17,305	6,102	43,548	(77,180)	60,853	(71,078)
Fund balances brought forward	73,873	67,771	107,443	184,623	181,316	252,394
Fund balances carried forward	91,178	73,873	150,991	107,443	242,169	181,316