

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:

Name	Position	Dates
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
Charity number	1113878	Registered in England and Wales
Company number	05697984	Registered in England and Wales
Registered and principal address	Bankers	
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 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 £
Income from:					
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
Total income		<u>26,256</u>	<u>175,506</u>	<u>201,762</u>	<u>267,093</u>
Expenditure on:					
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
Total expenditure		<u>38,931</u>	<u>209,403</u>	<u>248,334</u>	<u>206,240</u>
Net income / (expenditure)		<u>(12,675)</u>	<u>(33,897)</u>	<u>(46,572)</u>	<u>60,853</u>
Transfers between funds		<u>1,802</u>	<u>(1,802)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(10,873)</u>	<u>(35,699)</u>	<u>(46,572)</u>	<u>60,853</u>
Fund balances brought forward		<u>91,178</u>	<u>150,991</u>	<u>242,169</u>	<u>181,316</u>
Fund balances carried forward	(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
		£	£	£	£
Fixed assets					
Tangible assets	(5)	1,618	-	1,618	848
Intangible assets	(6)	8,388	-	8,388	9,588
Total fixed assets		<u>10,006</u>	<u>-</u>	<u>10,006</u>	<u>10,436</u>
Current assets					
Cash at bank and in hand	(7)	<u>73,883</u>	<u>115,292</u>	<u>189,175</u>	<u>237,895</u>
Total current assets		<u>73,883</u>	<u>115,292</u>	<u>189,175</u>	<u>237,895</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	<u>3,584</u>	<u>-</u>	<u>3,584</u>	<u>6,162</u>
Total current liabilities		<u>3,584</u>	<u>-</u>	<u>3,584</u>	<u>6,162</u>
Net current assets / (liabilities)		<u>70,299</u>	<u>115,292</u>	<u>185,591</u>	<u>231,733</u>
Net assets		<u>80,305</u>	<u>115,292</u>	<u>195,597</u>	<u>242,169</u>
Funds					
Unrestricted funds		80,305	-	80,305	91,178
Restricted funds		<u>-</u>	<u>115,292</u>	<u>115,292</u>	<u>150,991</u>
Total funds		<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	Restricted	Total	Total
	funds	funds	funds	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

Fund name	Purpose of restriction
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
Cost	£	£
At 1 April 2023	3,929	3,929
Additions	1,802	1,802
At 31 March 2024	5,731	5,731
Depreciation		
At 1 April 2023	3,081	3,081
Charge for year	1,032	1,032
At 31 March 2024	4,113	4,113
Net book value		
At 31 March 2024	1,618	1,618
At 1 April 2023	848	848

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

6 Intangible assets	Website	Total
<u>Cost</u>	£	£
At 1 April 2023	12,000	12,000
Additions	-	-
At 31 March 2024	<u>12,000</u>	<u>12,000</u>
<u>Depreciation</u>		
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>
<u>Net book value</u>		
At 31 March 2024	<u>8,388</u>	<u>8,388</u>
At 1 April 2023	<u>9,588</u>	<u>9,588</u>
7 Cash at bank and in hand	2024	2023
	£	£
Cash at bank	189,020	237,768
Cash in hand	155	127
	<u>189,175</u>	<u>237,895</u>
8 Creditors and accruals	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 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
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
Total income	26,256	38,001	175,506	229,092	201,762	267,093
Expenditure						
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
Total expenditure	38,931	20,696	209,403	185,544	248,334	206,240
Net income / (expenditure)	(12,675)	17,305	(33,897)	43,548	(46,572)	60,853
Transfers between funds	1,802	-	(1,802)	-	-	-
Net movement in funds	(10,873)	17,305	(35,699)	43,548	(46,572)	60,853
Fund balances brought forward	91,178	73,873	150,991	107,443	242,169	181,316
Fund balances carried forward	80,305	91,178	115,292	150,991	195,597	242,169

Star Bereavement and Support Service Limited

Charity number 1113878

A company limited by guarantee number 05697984

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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:

Name	Position	Dates
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
Charity number	1113878	Registered in England and Wales
Company number	05697984	Registered in England and Wales
Registered and principal address	Bankers	
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

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Structure, governance and management

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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 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 £
Income from:					
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
Total income		<u>26,256</u>	<u>175,506</u>	<u>201,762</u>	<u>267,093</u>
Expenditure on:					
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
Total expenditure		<u>38,931</u>	<u>209,403</u>	<u>248,334</u>	<u>206,240</u>
Net income / (expenditure)		<u>(12,675)</u>	<u>(33,897)</u>	<u>(46,572)</u>	<u>60,853</u>
Transfers between funds		<u>1,802</u>	<u>(1,802)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(10,873)</u>	<u>(35,699)</u>	<u>(46,572)</u>	<u>60,853</u>
Fund balances brought forward		<u>91,178</u>	<u>150,991</u>	<u>242,169</u>	<u>181,316</u>
Fund balances carried forward	(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
		£	£	£	£
Fixed assets					
Tangible assets	(5)	1,618	-	1,618	848
Intangible assets	(6)	8,388	-	8,388	9,588
Total fixed assets		<u>10,006</u>	<u>-</u>	<u>10,006</u>	<u>10,436</u>
Current assets					
Cash at bank and in hand	(7)	<u>73,883</u>	<u>115,292</u>	<u>189,175</u>	<u>237,895</u>
Total current assets		<u>73,883</u>	<u>115,292</u>	<u>189,175</u>	<u>237,895</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	<u>3,584</u>	<u>-</u>	<u>3,584</u>	<u>6,162</u>
Total current liabilities		<u>3,584</u>	<u>-</u>	<u>3,584</u>	<u>6,162</u>
Net current assets / (liabilities)		<u>70,299</u>	<u>115,292</u>	<u>185,591</u>	<u>231,733</u>
Net assets		<u>80,305</u>	<u>115,292</u>	<u>195,597</u>	<u>242,169</u>
Funds					
Unrestricted funds		80,305	-	80,305	91,178
Restricted funds		<u>-</u>	<u>115,292</u>	<u>115,292</u>	<u>150,991</u>
Total funds		<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	Restricted	Total	Total
	funds	funds	funds	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

Fund name	Purpose of restriction
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
Cost	£	£
At 1 April 2023	3,929	3,929
Additions	1,802	1,802
At 31 March 2024	5,731	5,731
Depreciation		
At 1 April 2023	3,081	3,081
Charge for year	1,032	1,032
At 31 March 2024	4,113	4,113
Net book value		
At 31 March 2024	1,618	1,618
At 1 April 2023	848	848

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

6 Intangible assets	Website	Total
<u>Cost</u>	£	£
At 1 April 2023	12,000	12,000
Additions	-	-
At 31 March 2024	<u>12,000</u>	<u>12,000</u>
<u>Depreciation</u>		
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>
<u>Net book value</u>		
At 31 March 2024	<u>8,388</u>	<u>8,388</u>
At 1 April 2023	<u>9,588</u>	<u>9,588</u>
7 Cash at bank and in hand	2024	2023
	£	£
Cash at bank	189,020	237,768
Cash in hand	155	127
	<u>189,175</u>	<u>237,895</u>
8 Creditors and accruals	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 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
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
Total income	26,256	38,001	175,506	229,092	201,762	267,093
Expenditure						
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
Total expenditure	38,931	20,696	209,403	185,544	248,334	206,240
Net income / (expenditure)	(12,675)	17,305	(33,897)	43,548	(46,572)	60,853
Transfers between funds	1,802	-	(1,802)	-	-	-
Net movement in funds	(10,873)	17,305	(35,699)	43,548	(46,572)	60,853
Fund balances brought forward	91,178	73,873	150,991	107,443	242,169	181,316
Fund balances carried forward	80,305	91,178	115,292	150,991	195,597	242,169

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