

Star Bereavement and Support Service Limited

Charity number 1113878

A company limited by guarantee number 05697984

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



Star Bereavement and Support Service Limited

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

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Prepared by West Yorkshire Community Accountancy Service CIO

Star Bereavement and Support Service Limited

Trustees' report for the year ended 31 March 2025

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

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

Name	Position	Dates
Grainne Cuerden	Chair	Appointed 20 April 2024
Jo Beaumont	Deputy Chair	
Suzanne Gahlings		Resigned 3 April 2024
Jack Gregson		Resigned 10 April 2024
Denise Sayles		
Margaret Redmond		
Trymore Mupariwa		Appointed 1 October 2024
Madeleine Sutcliffe		Appointed 26 June 2024
Callum Ferguson		Appointed 20 May 2025
Charity number	1113878	Registered in England and Wales
Company number	05697984	Registered in England and Wales
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, 27 February 2023 and 20 May 2025. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

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

Star Bereavement and Support Service Limited

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

Objectives and activities

The charity's objects

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

The charity's main activities

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

Star aims to:

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

Public benefit statement

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

Achievements and performance

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

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

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

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

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

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

Please visit www.starbereavement.org.uk to find out more about Star's vital work

Financial review

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

Star Bereavement and Support Service Limited

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

Reserves policy

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

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

Star Bereavement and Support Service Limited

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

Statement of trustees' responsibilities

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

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

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

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

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

Jo Beaumont (Trustee)

Star Bereavement and Support Service Limited

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

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

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Bostrom FCIE

01/08/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

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

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

All incoming resources and resources expended derive from continuing activities.

Star Bereavement and Support Service Limited

Balance sheet

as at 31 March 2025

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

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

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

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

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

Jo Beaumont (Trustee)

Star Bereavement and Support Service Limited

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

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

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

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

Going concern

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

Incoming resources

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

Grants and donations

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

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

Expenditure and liabilities

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

Taxation

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

Tangible fixed assets

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

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

Project and office equipment: over 4 years

Pensions

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

Fund accounting

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

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

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

Star Bereavement and Support Service Limited

Notes to the accounts continued

for the year ended 31 March 2025

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

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

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

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

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

Star Bereavement and Support Service Limited

Notes to the accounts continued

for the year ended 31 March 2025

4 Restricted funds continued

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

5 Tangible assets

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

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

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

10 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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

Star Bereavement and Support Service Limited

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2025

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