

BRADFORD BEREAVEMENT SUPPORT

England & Wales · Charity number 1137624

Details

Other names BBS

Status Registered

Legal form Charitable company

Company number [07321391](#)

Registered 2010-08-26

Register [View on the Charity Commission register](#)

Contact

Address C/O University of Bradford
Phoenix South West Building
Off Shearbridge Road
Bradford
BD7 1NX

Phone 01274619522

Email info@bradfordbereavement.org.uk

Website www.bradfordbereavement.org.uk

Activities

Objects: THE PROTECTION AND PRESERVATION OF GOOD HEALTH OF PEOPLE OF BRADFORD WHO HAVE SUFFERED A BEREAVEMENT, THROUGH THE PROVISION OF A BEREAVEMENT COUNSELLING SERVICE2. TO ADVANCE EDUCATION BY THE PROVISION OF TRAINING IN BEREAVEMENT COUNSELLING IN BRADFORD.

Activities: Bradford Bereavement Support provides a range of bereavement support services to bereaved adults in Bradford.

Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** BRADFORD.
- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£108,323	£113,147	-	-
2024-03-31	£100,215	£109,689	-	-
2023-03-31	£89,913	£121,343	-	-
2022-03-31	£116,255	£104,794	-	-
2021-03-31	£97,053	£86,137	-	-

Trustees

Name	Role	Appointed
Nicholas Anderson	Chair	2020-11-17
David Flynn		2016-11-14
Leanne Carly Windell		2024-06-10
Ruth Owen		2019-01-19

BRADFORD BEREAVEMENT SUPPORT

England & Wales - Charity number 1137624

Accounts

Bradford Bereavement Support

Charity number 1137624

A company limited by guarantee number 07321391

Annual Report and Financial Statements

for the year ended 31 March 2025



Bradford Bereavement
— **SUPPORT** —

WYCAS

COMMUNITY ACCOUNTING
WEST YORKSHIRE

Bradford Bereavement Support

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

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 11

Prepared by West Yorkshire Community Accountancy Service CIO

Bradford Bereavement Support

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
Nick Anderson	Chair	
David Flynn	Vice Chair	
Ruth Owen		
Rehana Ashiq		Resigned 1 November 2023
Jayani Tennakoon		Appointed 1 November 2023
Leanne Windell		Appointed 10 June 2024

Charity number	1137624	Registered in England and Wales
Company number	07321391	Registered in England and Wales

Registered and principal address	Bankers
c/o University of Bradford	Co-operative Bank
Phoenix Southwest Building	PO Box 250
Off Shearbridge Road	Skelmersdale
Bradford	WN8 6WT
BD7 1NX	

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 21 July 2010. It is governed by a memorandum and articles of association as amended 1 March 2019. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

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.

Bradford Bereavement Support

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

Objectives and activities

The charity's objects

The protection and preservation of good health of the people of Bradford who have suffered a bereavement, through the provision of a bereavement counselling service.

To advance education by the provision of training in bereavement counselling in Bradford.

The charity's main activities

Bradford Bereavement Support (BBS) aims to improve the mental health and wellbeing of adults in Bradford Metropolitan District Council by providing a high-quality counselling service for anyone affected by bereavement, or anticipated bereavement in the near future.

BBS provides a free and confidential bereavement and pre-bereavement counselling service for people over the age of 16 across the Bradford Metropolitan District. Our pool of trained volunteer counsellors together with the paid staff and the support of the Trustees make an enthusiastic and dedicated team committed to delivering a high-quality service to the bereaved people of the Bradford Area.

Public benefit statement

In setting our objectives and planning our activities BBS trustees have given serious consideration to the Charity Commission's general guidance on public benefit. In particular the mental health and wellbeing of individuals in Bradford Metropolitan District Council by providing a high-quality counselling service for anyone affected by bereavement. In addition, BBS aims to advance the education in all matters related to bereavement, by the provision of bespoke grief and loss training to Volunteer bereavement Counsellors and the provision of information, advice, and training with the object of relieving suffering of those affected by death.

Achievements and performance

BBS has continued to provide a safe, accessible, professional and quality service to the people of Bradford. BBS has recently acquired a third counselling room in order to meet demand of in-person bereavement counselling, whilst still providing services online and via telephone. BBS continues to provide an add-on service of bereavement support groups for individuals to get together to share their thoughts and experiences of their bereavement and losses.

BBS continues to build positive professional relationships with training providers across the UK, providing quality placement opportunities for student counsellors. This year, we have recruited 2 cohort's of trainee counsellors, to support them through their training journey, whilst completing client work for their formal qualifications.

Whilst BBS thankfully has received its grant from NHS WY ICB to provide these services, BBS has also generated additional funding from Sovereign Healthcare in order to more closely manage the waiting lists for service users.

Financial review

The net expenditure for the year was £4,824, including net income of £853 on unrestricted funds and net expenditure of £5,677 on restricted funds.

Reserves policy

BBS is currently dependent on the Clinical Commissioning Groups in Bradford to fund its activities, as earned income alone would not allow BBS to continue operating. This means that if there were to be a gap in the current funding from the Clinical Commissioning Groups, it is likely that BBS would have to close. Currently funding has been secured until March 2023. To avoid closure if funding difficulties were to happen the BBS board has agreed to keep a level of financial reserves to ensure that main operations can continue for a period of 9 months.

The main concerns of the board are to ensure:

- that staff can continue working, primarily to secure new funding
- that clients and volunteers are supported to move on to other services

The charity's free reserves, excluding fixed assets, at the year end were £43,882.

Bradford Bereavement Support

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 7/8/2025

David Flynn (Trustee)

Bradford Bereavement Support

Independent examiner's report to the trustees of Bradford Bereavement Support

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 6 to 11.

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

21/8/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Bradford Bereavement Support
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)	105,623	2,400	108,023	99,207
Fees and charges		300	-	300	1,008
Total income		<u>105,923</u>	<u>2,400</u>	<u>108,323</u>	<u>100,215</u>
Expenditure on:					
Salaries, NIC and pensions	(3)	68,905	-	68,905	74,582
Payroll costs		458	-	458	919
Other staff costs		-	-	-	43
Training and supervision		8,563	420	8,983	9,455
Premises costs		13,864	562	14,426	11,006
Phone and postage		2,180	-	2,180	1,824
Printing, stationery and office expenses		719	-	719	839
Independent examination		1,008	-	1,008	1,008
Membership and subscriptions		-	-	-	832
Office, IT and equipment costs		392	50	442	1,918
Insurance		2,202	-	2,202	1,974
DBS checks		567	-	567	392
Professional fees and consultancy		462	-	462	528
Counselling fees		4,915	2,322	7,237	4,203
Bad debts		576	-	576	-
Activities and events		259	165	424	166
Grants returned		-	4,558	4,558	-
Total expenditure		<u>105,070</u>	<u>8,077</u>	<u>113,147</u>	<u>109,689</u>
Net income / (expenditure)		<u>853</u>	<u>(5,677)</u>	<u>(4,824)</u>	<u>(9,474)</u>
Fund balances brought forward		<u>43,029</u>	<u>8,077</u>	<u>51,106</u>	<u>60,580</u>
Fund balances carried forward	(4)	<u>43,882</u>	<u>2,400</u>	<u>46,282</u>	<u>51,106</u>

All incoming resources and resources expended derive from continuing activities.

Bradford Bereavement Support

Balance sheet

as at 31 March 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors and prepayments	(5) 567	-	567	2,790
Cash at bank and in hand	(6) 44,323	2,400	46,723	49,324
Total current assets	<u>44,890</u>	<u>2,400</u>	<u>47,290</u>	<u>52,114</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 1,008	-	1,008	1,008
Total current liabilities	<u>1,008</u>	<u>-</u>	<u>1,008</u>	<u>1,008</u>
Net current assets / (liabilities)	<u>43,882</u>	<u>2,400</u>	<u>46,282</u>	<u>51,106</u>
Net assets	<u>43,882</u>	<u>2,400</u>	<u>46,282</u>	<u>51,106</u>
Funds				
Unrestricted funds	43,882	-	43,882	43,029
Restricted funds	-	2,400	2,400	8,077
Total funds	<u>43,882</u>	<u>2,400</u>	<u>46,282</u>	<u>51,106</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 7/8/2025

David Flynn (Trustee)

Bradford Bereavement Support

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.

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.

Bradford Bereavement Support

Notes to the accounts continued

for the year ended 31 March 2025

2 Grants and donations	2025	2025	2025	2024
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Bradford and Airedale CCG	105,145	-	105,145	80,145
Sovereign Health Care	-	2,400	2,400	3,000
Idle Red Kites	-	-	-	1,500
People's Postcode Lottery	-	-	-	10,000
Other donations and legacies	478	-	478	4,562
	<u>105,623</u>	<u>2,400</u>	<u>108,023</u>	<u>99,207</u>

3 Staff costs and numbers	2025	2024
	£	£
Gross salaries and redundancies	67,261	72,289
Social security costs	4,957	5,088
Employment allowance	(4,957)	(5,000)
Pensions	1,644	2,205
	<u>68,905</u>	<u>74,582</u>

The average number of employees during the year was 3.3, being an average of 2.4 full time equivalent (2024: 4.9, 3.3 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	1,644	2,205
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Lottery Community Fund	4,558	-	4,558	-	-
Morrison's Foundation	2,409	-	2,409	-	-
Sovereign Health Care	1,110	-	1,110	-	-
Sovereign Health Care	-	2,400	-	-	2,400
	<u>8,077</u>	<u>2,400</u>	<u>8,077</u>	<u>-</u>	<u>2,400</u>

Fund name	Purpose of restriction
Lottery Community Fund	To fund project delivery of an advice and support service to the bereaved of Bradford.
Morrison's Foundation	To fund project delivery of Group Support to the bereaved of Bradford.
Sovereign Health Care	Towards the costs of bereavement counsellors in Bradford.
Sovereign Health Care	For providing bereavement counselling for complex clients.

Bradford Bereavement Support
Notes to the accounts continued
for the year ended 31 March 2025

5 Debtors and prepayments	2025	2024
	£	£
Debtors	-	576
Prepayments	567	500
Other debtors	-	1,714
	<u>567</u>	<u>2,790</u>
6 Cash at bank and in hand	2025	2024
	£	£
Cash at bank	46,723	49,226
Cash in hand	-	98
	<u>46,723</u>	<u>49,324</u>
7 Creditors and accruals	2025	2024
	£	£
Accruals	1,008	1,008
	<u>1,008</u>	<u>1,008</u>

8 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.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £57,468 (previous year: £28,374).

Bradford Bereavement Support

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	105,623	96,207	2,400	3,000	108,023	99,207
Fees and charges	300	1,008	-	-	300	1,008
Total income	105,923	97,215	2,400	3,000	108,323	100,215
Expenditure						
Salaries, NIC and pensions	68,905	69,459	-	5,123	68,905	74,582
Payroll costs	458	919	-	-	458	919
Other staff costs	-	19	-	24	-	43
Training and supervision	8,563	7,205	420	2,250	8,983	9,455
Premises costs	13,864	11,006	562	-	14,426	11,006
Phone and postage	2,180	1,805	-	19	2,180	1,824
Print, stationery and office expenses	719	662	-	177	719	839
Independent examination	1,008	908	-	100	1,008	1,008
Membership and subscriptions	-	832	-	-	-	832
Office, IT and equipment costs	392	1,259	50	659	442	1,918
Insurance	2,202	1,974	-	-	2,202	1,974
DBS checks	567	392	-	-	567	392
Professional fees and consultancy	462	528	-	-	462	528
Counselling fees	4,915	654	2,322	3,549	7,237	4,203
Bad debts	576	-	-	-	576	-
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Grants returned	-	-	4,558	-	4,558	-
Total expenditure	105,070	97,764	8,077	11,925	113,147	109,689
Net income / (expenditure)	853	(549)	(5,677)	(8,925)	(4,824)	(9,474)
Fund balances brought forward	43,029	43,578	8,077	17,002	51,106	60,580
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Bradford Bereavement Support

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Bradford Bereavement Support

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

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Approved by the board of trustees on 7/8/2025

David Flynn (Trustee)

Bradford Bereavement Support

Independent examiner's report to the trustees of Bradford Bereavement Support

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 6 to 11.

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

21/8/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Bradford Bereavement Support
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)	105,623	2,400	108,023	99,207
Fees and charges		300	-	300	1,008
Total income		105,923	2,400	108,323	100,215
Expenditure on:					
Salaries, NIC and pensions	(3)	68,905	-	68,905	74,582
Payroll costs		458	-	458	919
Other staff costs		-	-	-	43
Training and supervision		8,563	420	8,983	9,455
Premises costs		13,864	562	14,426	11,006
Phone and postage		2,180	-	2,180	1,824
Printing, stationery and office expenses		719	-	719	839
Independent examination		1,008	-	1,008	1,008
Membership and subscriptions		-	-	-	832
Office, IT and equipment costs		392	50	442	1,918
Insurance		2,202	-	2,202	1,974
DBS checks		567	-	567	392
Professional fees and consultancy		462	-	462	528
Counselling fees		4,915	2,322	7,237	4,203
Bad debts		576	-	576	-
Activities and events		259	165	424	166
Grants returned		-	4,558	4,558	-
Total expenditure		105,070	8,077	113,147	109,689
Net income / (expenditure)		853	(5,677)	(4,824)	(9,474)
Fund balances brought forward		43,029	8,077	51,106	60,580
Fund balances carried forward	(4)	43,882	2,400	46,282	51,106

All incoming resources and resources expended derive from continuing activities.

Bradford Bereavement Support

Balance sheet

as at 31 March 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors and prepayments	(5) 567	-	567	2,790
Cash at bank and in hand	(6) 44,323	2,400	46,723	49,324
Total current assets	<u>44,890</u>	<u>2,400</u>	<u>47,290</u>	<u>52,114</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 1,008	-	1,008	1,008
Total current liabilities	<u>1,008</u>	<u>-</u>	<u>1,008</u>	<u>1,008</u>
Net current assets / (liabilities)	<u>43,882</u>	<u>2,400</u>	<u>46,282</u>	<u>51,106</u>
Net assets	<u>43,882</u>	<u>2,400</u>	<u>46,282</u>	<u>51,106</u>
Funds				
Unrestricted funds	43,882	-	43,882	43,029
Restricted funds	-	2,400	2,400	8,077
Total funds	<u>43,882</u>	<u>2,400</u>	<u>46,282</u>	<u>51,106</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 7/8/2025

David Flynn (Trustee)

Bradford Bereavement Support

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.

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.

Bradford Bereavement Support
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
	£	£	£	£
Bradford and Airedale CCG	105,145	-	105,145	80,145
Sovereign Health Care	-	2,400	2,400	3,000
Idle Red Kites	-	-	-	1,500
People's Postcode Lottery	-	-	-	10,000
Other donations and legacies	478	-	478	4,562
	<u>105,623</u>	<u>2,400</u>	<u>108,023</u>	<u>99,207</u>

3 Staff costs and numbers	2025	2024
	£	£
Gross salaries and redundancies	67,261	72,289
Social security costs	4,957	5,088
Employment allowance	(4,957)	(5,000)
Pensions	1,644	2,205
	<u>68,905</u>	<u>74,582</u>

The average number of employees during the year was 3.3, being an average of 2.4 full time equivalent (2024: 4.9, 3.3 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	1,644	2,205
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Lottery Community Fund	4,558	-	4,558	-	-
Morrison's Foundation	2,409	-	2,409	-	-
Sovereign Health Care	1,110	-	1,110	-	-
Sovereign Health Care	-	2,400	-	-	2,400
	<u>8,077</u>	<u>2,400</u>	<u>8,077</u>	<u>-</u>	<u>2,400</u>

Fund name	Purpose of restriction
Lottery Community Fund	To fund project delivery of an advice and support service to the bereaved of Bradford.
Morrison's Foundation	To fund project delivery of Group Support to the bereaved of Bradford.
Sovereign Health Care	Towards the costs of bereavement counsellors in Bradford.
Sovereign Health Care	For providing bereavement counselling for complex clients.

Bradford Bereavement Support
Notes to the accounts continued
for the year ended 31 March 2025

5 Debtors and prepayments	2025	2024
	£	£
Debtors	-	576
Prepayments	567	500
Other debtors	-	1,714
	<u>567</u>	<u>2,790</u>

6 Cash at bank and in hand	2025	2024
	£	£
Cash at bank	46,723	49,226
Cash in hand	-	98
	<u>46,723</u>	<u>49,324</u>

7 Creditors and accruals	2025	2024
	£	£
Accruals	1,008	1,008
	<u>1,008</u>	<u>1,008</u>

8 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.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £57,468 (previous year: £28,374).

Bradford Bereavement Support

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	105,623	96,207	2,400	3,000	108,023	99,207
Fees and charges	300	1,008	-	-	300	1,008
Total income	105,923	97,215	2,400	3,000	108,323	100,215
Expenditure						
Salaries, NIC and pensions	68,905	69,459	-	5,123	68,905	74,582
Payroll costs	458	919	-	-	458	919
Other staff costs	-	19	-	24	-	43
Training and supervision	8,563	7,205	420	2,250	8,983	9,455
Premises costs	13,864	11,006	562	-	14,426	11,006
Phone and postage	2,180	1,805	-	19	2,180	1,824
Print, stationery and office expenses	719	662	-	177	719	839
Independent examination	1,008	908	-	100	1,008	1,008
Membership and subscriptions	-	832	-	-	-	832
Office, IT and equipment costs	392	1,259	50	659	442	1,918
Insurance	2,202	1,974	-	-	2,202	1,974
DBS checks	567	392	-	-	567	392
Professional fees and consultancy	462	528	-	-	462	528
Counselling fees	4,915	654	2,322	3,549	7,237	4,203
Bad debts	576	-	-	-	576	-
Activities and events	259	142	165	24	424	166
Grants returned	-	-	4,558	-	4,558	-
Total expenditure	105,070	97,764	8,077	11,925	113,147	109,689
Net income / (expenditure)	853	(549)	(5,677)	(8,925)	(4,824)	(9,474)
Fund balances brought forward	43,029	43,578	8,077	17,002	51,106	60,580
Fund balances carried forward	43,882	43,029	2,400	8,077	46,282	51,106

Bradford Bereavement Support

Independent examiner's report to the trustees of Bradford Bereavement Support

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 6 to 11.

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

21/8/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

BRADFORD BEREAVEMENT SUPPORT

England & Wales - Charity number 1137624

Accounts

Bradford Bereavement Support

Charity number 1137624

A company limited by guarantee number 07321391

Annual Report and Financial Statements **for the year ended 31 March 2024**



Bradford Bereavement Support

Annual Report and Financial Statements for the year ended 31 March 2024

Contents	Page
Trustees' report	2 to 5
Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 to 12

Prepared by West Yorkshire Community Accountancy Service CIO

Bradford Bereavement Support

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
Nick Anderson	Chair	
David Flynn	Vice Chair	
Ruth Owen		
Rehana Ashiq		Resigned 1 November 2023
Jayani Tennakoon		Appointed 1 November 2023
Charity number	1137624	Registered in England and Wales
Company number	07321391	Registered in England and Wales
Registered and principal address	Bankers	
c/o University of Bradford	Co-operative Bank	
Phoenix Southwest Building	PO Box 250	
Off Shearbridge Road	Skelmersdale	
Bradford	WN8 6WT	
BD7 1NX		

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 21 July 2010. It is governed by a memorandum and articles of association as amended 1 March 2019. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

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.

Bradford Bereavement Support

Trustees' report (continued) for the year ended 31 March 2024

Objectives and activities

The charity's objects

The protection and preservation of good health of the people of Bradford who have suffered a bereavement, through the provision of a bereavement counselling service.

To advance education by the provision of training in bereavement counselling in Bradford.

The charity's main activities

Bradford Bereavement Support (BBS) aims to improve the mental health and wellbeing of adults in Bradford Metropolitan District Council by providing a high-quality counselling service for anyone affected by bereavement, or anticipated bereavement in the near future.

BBS provides a free and confidential bereavement and pre-bereavement counselling service for people over the age of 16 across the Bradford Metropolitan District. Our pool of trained volunteer counsellors together with the paid staff and the support of the Trustees make an enthusiastic and dedicated team committed to delivering a high-quality service to the bereaved people of the Bradford Area.

Public benefit statement

In setting our objectives and planning our activities BBS trustees have given serious consideration to the Charity Commission's general guidance on public benefit. In particular the mental health and wellbeing of individuals in Bradford Metropolitan District Council by providing a high-quality counselling service for anyone affected by bereavement. In addition, BBS aims to advance the education in all matters related to bereavement, by the provision of bespoke grief and loss training to Volunteer bereavement Counsellors and the provision of information, advice, and training with the object of relieving suffering of those affected by death.

Achievements and performance

Having moved BBS offices to Bradford University, we continue to build relationships and collaboration with university staff and benefit from a safe, accessible, professional, and friendly environment for both BBS clients and staff.

BBS has again successfully recruited a new cohort of volunteers to provide bereavement counselling therapy to clients. BBS recruit's students from local educational service who are completing their professional level counselling diploma qualification. Following a rigorous selection process, the accepted students are inducted into BBS. We provide them with formal training on Grief and Loss therapy, safeguarding, telephone and video conferencing skills, service administration volunteering requirements and provide access to Continued Professional Development courses. Once inducted, volunteers are provided with ongoing supervision from qualified BACP registered BBS Supervisors.

In addition to the grant provided by the Clinical Commissioning Group, BBS has generated additional funding in the form of grants to support its ongoing Bereavement Counselling service to clients and to support new service improvement initiatives. This includes a grant from Sovereign Health Care to support on-going clinical supervision of Volunteers. In addition to several small donations from clients following their engagement with the counselling service, BBS also received a donation from a local organisation that had held a fun -run to raise funds for local charities. We also received a larger donation from the estate of Mary Earnshaw who lived in the Bradford area and recognised the value of the service provided by BBS to the local community.

In addition to providing free bereavement counselling therapy to the local community, BBS also provides other support services including a 'Talking about loss Bereavement Support group' that provides regular face to face group sessions that enables individuals to talk in a safe, friendly, and non-clinical clinical environment and undertake fun group recreational activities. BBS has also continued to deliver community engagement service to support BAME, LGBTQIA+ and Male communities, BBS has successfully engaged with different local support groups, and this has resulted in increased referral numbers from these communities.

Bradford Bereavement Support

Trustees' report (continued) for the year ended 31 March 2024

Financial review

The net expenditure for the year was £9,474, including net expenditure of £549 on unrestricted funds and net income of £-8,925 on restricted funds.

Reserves policy

BBS is currently dependent on the Clinical Commissioning Groups in Bradford to fund its activities, as earned income alone would not allow BBS to continue operating. This means that if there were to be a gap in the current funding from the Clinical Commissioning Groups, it is likely that BBS would have to close. Currently funding has been secured until March 2023. To avoid closure if funding difficulties were to happen the BBS board has agreed to keep a level of financial reserves to ensure that main operations can continue for a period of 9 months.

The main concerns of the board are to ensure:

- that staff can continue working, primarily to secure new funding
- that clients and volunteers are supported to move on to other services

The charity's free reserves, excluding fixed assets, at the year end were £43,029.

Bradford Bereavement Support

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 25/07/2024

David Flynn (Trustee)

Bradford Bereavement Support

Independent examiner's report to the trustees of Bradford Bereavement Support

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 7 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

26/07/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Bradford Bereavement Support
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)	96,207	3,000	99,207	80,084
Fees and charges		1,008	-	1,008	9,829
Total income		<u>97,215</u>	<u>3,000</u>	<u>100,215</u>	<u>89,913</u>
Expenditure on:					
Salaries, NIC and pensions	(3)	69,459	5,123	74,582	78,549
Payroll costs		919	-	919	437
Other staff costs		19	24	43	32
Training and supervision		7,205	2,250	9,455	9,657
Premises costs		11,006	-	11,006	11,492
Phone and postage		1,805	19	1,824	4,046
Printing, stationery and office expenses		662	177	839	964
Fundraising expense		-	-	-	542
Independent examination		908	100	1,008	1,008
Membership and subscriptions		832	-	832	320
Office, IT and equipment costs		1,259	659	1,918	850
COVID-19 AWC Pathway		-	-	-	7,785
Insurance		1,974	-	1,974	1,424
DBS checks		392	-	392	460
Professional fees and consultancy		528	-	528	636
Counselling fees		654	3,549	4,203	2,587
Gifts and donations		-	-	-	209
Activities and events		142	24	166	345
Total expenditure		<u>97,764</u>	<u>11,925</u>	<u>109,689</u>	<u>121,343</u>
Net income / (expenditure)		<u>(549)</u>	<u>(8,925)</u>	<u>(9,474)</u>	<u>(31,430)</u>
Fund balances brought forward		<u>43,578</u>	<u>17,002</u>	<u>60,580</u>	<u>92,010</u>
Fund balances carried forward	(4)	<u>43,029</u>	<u>8,077</u>	<u>51,106</u>	<u>60,580</u>

All incoming resources and resources expended derive from continuing activities.

Bradford Bereavement Support

Balance sheet

as at 31 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors and prepayments	(5) 2,790	-	2,790	3,917
Cash at bank and in hand	(6) 41,247	8,077	49,324	79,233
Total current assets	<u>44,037</u>	<u>8,077</u>	<u>52,114</u>	<u>83,150</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 1,008	-	1,008	22,570
Total current liabilities	<u>1,008</u>	<u>-</u>	<u>1,008</u>	<u>22,570</u>
Net current assets / (liabilities)	<u>43,029</u>	<u>8,077</u>	<u>51,106</u>	<u>60,580</u>
Net assets	<u>43,029</u>	<u>8,077</u>	<u>51,106</u>	<u>60,580</u>
Funds				
Unrestricted funds	43,029	-	43,029	43,578
Restricted funds	-	8,077	8,077	17,002
Total funds	<u>43,029</u>	<u>8,077</u>	<u>51,106</u>	<u>60,580</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 25/07/2024

David Flynn (Trustee)

Bradford Bereavement Support

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.

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.

Bradford Bereavement Support
Notes to the accounts continued
for the year ended 31 March 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Bradford and Airedale CCG	80,145	-	80,145	76,329
Idle Red Kites	1,500	-	1,500	-
People's Postcode Lottery	10,000	-	10,000	-
Sovereign Health Care	-	3,000	3,000	-
DWP Kickstart	-	-	-	2,096
Other donations and legacies	4,562	-	4,562	1,659
	<u>96,207</u>	<u>3,000</u>	<u>99,207</u>	<u>80,084</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	72,289	76,316
Social security costs	5,088	5,452
Employment allowance	(5,000)	(5,000)
Pensions	2,205	1,781
	<u>74,582</u>	<u>78,549</u>

The average number of employees during the year was 4.9, being an average of 3.3 full time equivalent (2023: 4.5, 2.9 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	2,205	1,781
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Lottery Community Fund IT	448	-	448	-	-
Lottery Community Fund	4,558	-	-	-	4,558
Morrison's Foundation	7,744	-	5,335	-	2,409
People's Postcode Lottery	3,453	-	3,453	-	-
Sovereign Health Care	-	3,000	1,890	-	1,110
Tesco/Groundwork	390	-	390	-	-
Yorkshire Building Society	409	-	409	-	-
	<u>17,002</u>	<u>3,000</u>	<u>11,925</u>	<u>-</u>	<u>8,077</u>

Bradford Bereavement Support

Notes to the accounts continued

for the year ended 31 March 2024

4 Restricted funds

Fund name	Purpose of restriction
Lottery Community Fund IT	Towards the costs of an IT upgrade to support remote working.
Lottery Community Fund	To fund project delivery of an advice and support service to the bereaved of
Morrison's Foundation	To fund project delivery of Group Support to the bereaved of Bradford.
People's Postcode Lottery	To employ a temporary Community Engagement Officer for 6 months to
Sovereign Health Care	Towards the costs of bereavement counsellors in Bradford.
Tesco/Groundwork	To support service delivery.
Yorkshire Building Society	Covid-19 response fund.

5 Debtors and prepayments

	2024	2023
	£	£
Debtors	576	3,443
Prepayments	500	474
Other debtors	1,714	-
	<u>2,790</u>	<u>3,917</u>

6 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank	49,226	79,135
Cash in hand	98	98
	<u>49,324</u>	<u>79,233</u>

7 Creditors and accruals

	2024	2023
	£	£
Amounts received on account for contracts / performance related grants	-	19,082
Accruals	1,008	1,008
Taxation and social security	-	2,480
	<u>1,008</u>	<u>22,570</u>

8 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.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £28,374 (previous year: £36,126).

Bradford Bereavement Support

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	96,207	77,988	3,000	2,096	99,207	80,084
Fees and charges	1,008	9,829	-	-	1,008	9,829
Other income	-	-	-	-	-	-
Total income	97,215	87,817	3,000	2,096	100,215	89,913
Expenditure						
Salaries, NIC and pensions	69,459	63,659	5,123	14,890	74,582	78,549
Payroll costs	919	437	-	-	919	437
Other staff costs	19	13	24	19	43	32
Training and supervision	7,205	9,057	2,250	600	9,455	9,657
Premises costs	11,006	11,492	-	-	11,006	11,492
Phone and postage	1,805	3,505	19	541	1,824	4,046
Printing, stationery and office expenses	662	219	177	745	839	964
Fundraising expense	-	542	-	-	-	542
Independent examination	908	1,008	100	-	1,008	1,008
Membership and subscriptions	832	320	-	-	832	320
Office, IT and equipment costs	1,259	278	659	572	1,918	850
COVID-19 AWC Pathway	-	7,785	-	-	-	7,785
Insurance	1,974	1,424	-	-	1,974	1,424
DBS checks	392	314	-	146	392	460
Professional fees and consultancy	528	636	-	-	528	636
Counselling fees	654	740	3,549	1,847	4,203	2,587
Gifts and donations	-	209	-	-	-	209
Activities and events	142	345	24	-	166	345
Total expenditure	97,764	101,983	11,925	19,360	109,689	121,343
Net income / (expenditure)	(549)	(14,166)	(8,925)	(17,264)	(9,474)	(31,430)
Fund balances brought forward	43,578	57,744	17,002	34,266	60,580	92,010
Fund balances carried forward	43,029	43,578	8,077	17,002	51,106	60,580

BRADFORD BEREAVEMENT SUPPORT

England & Wales - Charity number 1137624

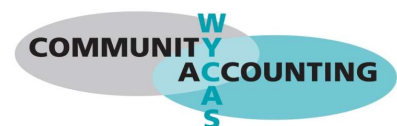
Accounts

Bradford Bereavement Support

Charity number 1137624

A company limited by guarantee number 07321391

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



West Yorkshire Community Accounting Service

Bradford Bereavement Support

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 11

Prepared by West Yorkshire Community Accountancy Service CIO

Bradford Bereavement Support

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
Nick Anderson	Chair	Resigned 20 June 2023
David Flynn	Vice Chair	
Gareth Griffiths		Resigned 25 May 2022
Ruth Owen		
Hasan Siddique		Resigned 25 May 2022
Rehana Ashiq		Appointed 16 May 2022
Charity number	1137624	Registered in England and Wales
Company number	07321391	Registered in England and Wales
Registered and principal address	Bankers	
c/o University of Bradford	Co-operative Bank	
Phoenix Southwest Building	PO Box 250	
Off Shearbridge Road	Skelmersdale	
Bradford	WN8 6WT	
BD7 1NX		

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 21 July 2010. It is governed by a memorandum and articles of association (as amended 1 March 2019). The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

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.

Bradford Bereavement Support

Trustees' report (continued) for the year ended 31 March 2023

Objectives and activities

The charity's objects

The protection and preservation of good health of the people of Bradford who have suffered a bereavement, through the provision of a bereavement counselling service.

To advance education by the provision of training in bereavement counselling in Bradford.

The charity's main activities

Bradford Bereavement Support (BBS) aims to improve the mental health and wellbeing of adults in Bradford Metropolitan District Council by providing a high-quality counselling service for anyone affected by bereavement, or anticipated bereavement in the near future.

BBS provides a free and confidential bereavement and pre-bereavement counselling service for people over the age of 16 across the Bradford Metropolitan District. Our pool of trained volunteer counsellors together with the paid staff and the support of the Trustees make an enthusiastic and dedicated team committed to delivering a high-quality service to the bereaved people of the Bradford Area.

Public benefit statement

In setting our objectives and planning our activities BBS trustees have given serious consideration to the Charity Commission's general guidance on public benefit. In particular the mental health and wellbeing of individuals in Bradford Metropolitan District Council by providing a high-quality counselling service for anyone affected by bereavement. In addition, BBS aims to advance the education in all matters related to bereavement, by the provision of bespoke grief and loss training to Volunteer bereavement Counsellors and the provision of information, advice, and training with the object of relieving suffering of those affected by death.

Achievements and performance

BBS relocated from The Cellar Trust to University of Bradford in April 2022.

The relocation enables BBS to be a lot more accessible to its clients from across the Bradford District area.

In May 2022, BBS partnered with Talking About Loss to set up Bereavement Support Groups, which is now an add-on service. This offers BBS clients the opportunity to be supported whilst they are waiting for bereavement counselling. We run 1 session per month for 2 hours.

BBS has continued to employ a Community Engagement Officer in order to target underrepresented communities at BBS. Specifically, BAME, LGBTQIA+ and Male communities. BBS has successfully engaged and increased referral numbers from these communities over the year.

Financial review

The net expenditure for the year was £31,430, including net expenditure of £14,166 on unrestricted funds and net expenditure of £17,264 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £43,578.

BBS is currently dependent on the Clinical Commissioning Groups in Bradford to fund its activities, as earned income alone would not allow BBS to continue operating. This means that if there were to be a gap in the current funding from the Clinical Commissioning Groups, it is likely that BBS would have to close. Currently funding has been secured until March 2023. To avoid closure if funding difficulties were to happen the BBS board has agreed to keep a level of financial reserves to ensure that main operations can continue for a period of 9 months.

The main concerns of the board are to ensure:

- that staff can continue working, primarily to secure new funding
- that clients and volunteers are supported to move on to other services

Bradford Bereavement Support

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 17 August 2023

David Flynn (Trustee)

Bradford Bereavement Support

Independent examiner's report to the trustees of Bradford Bereavement Support

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 11.

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

18 August 2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Bradford Bereavement Support
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)	77,988	2,096	80,084	99,540
Fees and charges		9,829	-	9,829	16,710
Other income		-	-	-	5
Total income		87,817	2,096	89,913	116,255
Expenditure on:					
Salaries, NIC and pensions	(3)	63,659	14,890	78,549	57,873
Payroll costs		437	-	437	515
Other staff costs		13	19	32	65
Training and supervision		9,057	600	9,657	6,572
Premises costs		11,492	-	11,492	8,504
Phone and postage		3,505	541	4,046	240
Printing, stationery and office expenses		219	745	964	36
Fundraising expense		542	-	542	518
Independent examination		1,008	-	1,008	960
Membership and subscriptions		320	-	320	260
Office, IT and equipment costs		278	572	850	11,816
COVID-19 AWC Pathway		7,785	-	7,785	7,545
Insurance		1,424	-	1,424	1,377
DBS checks		314	146	460	329
Professional fees and consultancy		636	-	636	3,852
Counselling fees		740	1,847	2,587	3,874
Gifts and donations		209	-	209	-
Activities and events		345	-	345	338
Sundry expenses		-	-	-	120
Total expenditure		101,983	19,360	121,343	104,794
Net income / (expenditure)		(14,166)	(17,264)	(31,430)	11,461
Fund balances brought forward		57,744	34,266	92,010	80,549
Fund balances carried forward	(4)	43,578	17,002	60,580	92,010

All incoming resources and resources expended derive from continuing activities.

Bradford Bereavement Support

Balance sheet

as at 31 March 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors and prepayments	(5) 3,917	-	3,917	21,948
Cash at bank and in hand	(6) 62,231	17,002	79,233	91,534
Total current assets	<u>66,148</u>	<u>17,002</u>	<u>83,150</u>	<u>113,482</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 22,570	-	22,570	21,472
Total current liabilities	<u>22,570</u>	<u>-</u>	<u>22,570</u>	<u>21,472</u>
Net current assets / (liabilities)	<u>43,578</u>	<u>17,002</u>	<u>60,580</u>	<u>92,010</u>
Net assets	<u>43,578</u>	<u>17,002</u>	<u>60,580</u>	<u>92,010</u>
Funds				
Unrestricted funds	43,578	-	43,578	57,744
Restricted funds	-	17,002	17,002	34,266
Total funds	<u>43,578</u>	<u>17,002</u>	<u>60,580</u>	<u>92,010</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 17 August 2023

David Flynn (Trustee)

Bradford Bereavement Support

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, 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.

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.

Bradford Bereavement Support
Notes to the accounts continued
for the year ended 31 March 2023

2 Grants and donations	2023	2023	2023	2022
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Bradford and Airedale CCG	76,329	-	76,329	73,072
DWP Kickstart	-	2,096	2,096	5,543
People's Postcode Lottery	-	-	-	18,585
Tesco/Groundwork	-	-	-	1,000
Donations	1,659	-	1,659	1,340
	<u>77,988</u>	<u>2,096</u>	<u>80,084</u>	<u>99,540</u>

3 Staff costs and numbers	2023	2022
	£	£
Gross salaries	76,316	57,299
Social security costs	5,452	2,478
Employment allowance	(5,000)	(2,478)
Pensions	1,781	574
	<u>78,549</u>	<u>57,873</u>

The average number of employees during the year was 4.5, being an average of 2.9 full time equivalent (2022: 4.5, 2.4 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	1,781	574

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Lottery Community Fund IT	733	-	285	-	448
Lottery Community Fund	4,558	-	-	-	4,558
Morrison's Foundation	9,591	-	1,847	-	7,744
People's Postcode Lottery	18,585	-	15,132	-	3,453
Tesco/Groundwork	390	-	-	-	390
Yorkshire Building Society	409	-	-	-	409
DWP Kickstart	-	2,096	2,096	-	-
	<u>34,266</u>	<u>2,096</u>	<u>19,360</u>	<u>-</u>	<u>17,002</u>

Fund name	Purpose of restriction
Lottery Community Fund IT	Towards the costs of an IT upgrade to support remote working.
Lottery Community Fund	To fund project delivery of an advice and support service to the bereaved of Bradford.
Morrison's Foundation	To fund project delivery of Group Support to the bereaved of Bradford.
People's Postcode Lottery	To employ a temporary Community Engagement Officer for 6 months to target BAME, LGBTQ+ and male communities.
Tesco/Groundwork	To support service delivery.
Yorkshire Building Society	Covid-19 response fund.
DWP Kickstart	Contributions towards apprentice employment

Bradford Bereavement Support
Notes to the accounts continued
for the year ended 31 March 2023

5 Debtors and prepayments	2023	2022
	£	£
Debtors	3,443	21,948
Prepayments	474	-
	<u>3,917</u>	<u>21,948</u>

6 Cash at bank and in hand	2023	2022
	£	£
Cash at bank	79,135	91,436
Cash in hand	98	98
	<u>79,233</u>	<u>91,534</u>

7 Creditors and accruals	2023	2022
	£	£
Creditors	-	144
Amounts received on account for contracts / performance related grants	19,082	18,268
Accruals	1,008	960
Taxation and social security	2,480	2,100
	<u>22,570</u>	<u>21,472</u>

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £36,126 (previous year: £23,067).

Bradford Bereavement Support

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	77,988	74,412	2,096	25,128	80,084	99,540
Fees and charges	9,829	16,710	-	-	9,829	16,710
Other income	-	5	-	-	-	5
Total income	87,817	91,127	2,096	25,128	89,913	116,255
Expenditure						
Salaries, NIC and pensions	63,659	52,330	14,890	5,543	78,549	57,873
Payroll costs	437	515	-	-	437	515
Other staff costs	13	65	19	-	32	65
Training and supervision	9,057	6,572	600	-	9,657	6,572
Premises costs	11,492	8,504	-	-	11,492	8,504
Phone and postage	3,505	240	541	-	4,046	240
Printing, stationery and office expens	219	36	745	-	964	36
Fundraising expense	542	518	-	-	542	518
Independent examination	1,008	960	-	-	1,008	960
Membership and subscriptions	320	260	-	-	320	260
Office, IT and equipment costs	278	1,058	572	10,758	850	11,816
COVID-19 AWC Pathway	7,785	7,545	-	-	7,785	7,545
Insurance	1,424	1,377	-	-	1,424	1,377
DBS checks	314	329	146	-	460	329
Professional fees and consultancy	636	3,242	-	610	636	3,852
Counselling fees	740	3,874	1,847	-	2,587	3,874
Gifts and donations	209	-	-	-	209	-
Activities and events	345	338	-	-	345	338
Sundry expenses	-	120	-	-	-	120
Total expenditure	101,983	87,883	19,360	16,911	121,343	104,794
Net income / (expenditure)	(14,166)	3,244	(17,264)	8,217	(31,430)	11,461
Fund balances brought forward	57,744	54,500	34,266	26,049	92,010	80,549
Fund balances carried forward	43,578	57,744	17,002	34,266	60,580	92,010

BRADFORD BEREAVEMENT SUPPORT

England & Wales - Charity number 1137624

Accounts

Bradford Bereavement Support

Charity number 1137624

A company limited by guarantee number 07321391

Annual Report and Financial Statements **for the year ended 31 March 2022**



West Yorkshire Community Accounting Service

Bradford Bereavement Support

Annual Report and Financial Statements for the year ended 31 March 2022

Contents	Page
Trustees' report	2 to 5
Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 to 12

Prepared by West Yorkshire Community Accountancy Service CIO

Bradford Bereavement Support

Trustees' report for the year ended 31 March 2022

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

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

Name	Position	Dates
Nick Anderson	Chair	
David Flynn	Secretary	
Parveen Kauser	Treasurer	Resigned 1 November 2021
Gareth Griffiths		Resigned 25 May 2022
Ruth Owen		
Hasan Siddique		Resigned 25 May 2022
Rehana Ashiq		Appointed 16 May 2022
Charity number	1137624	Registered in England and Wales
Company number	07321391	Registered in England and Wales

Registered and principal address

c/o University of Bradford
Phoenix Southwest Building
Off Shearbridge Road
Bradford
BD7 1NX

Bankers

Co-operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Independent examiner

Stephen Procter

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 21 July 2010. It is governed by a memorandum and articles of association (as amended 1 March 2019). The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

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.

Bradford Bereavement Support

Trustees' report (continued) for the year ended 31 March 2022

Objectives and activities

The charity's objects

The protection and preservation of good health of the people of Bradford who have suffered a bereavement, through the provision of a bereavement counselling service.

To advance education by the provision of training in bereavement counselling in Bradford.

The charity's main activities

Bradford Bereavement Support (BBS) aims to improve the mental health and wellbeing of adults in Bradford Metropolitan District Council by providing a high-quality counselling service for anyone affected by bereavement, or anticipated bereavement in the near future.

BBS provides a free and confidential bereavement and pre-bereavement counselling service for people over the age of 16 across the Bradford Metropolitan District. Our pool of trained volunteer counsellors together with the paid staff and the support of the Trustees make an enthusiastic and dedicated team committed to delivering a high-quality service to the bereaved people of the Bradford Area.

Public benefit statement

In setting our objectives and planning our activities BBS trustees have given serious consideration to the Charity Commission's general guidance on public benefit. In particular the mental health and wellbeing of individuals in Bradford Metropolitan District Council by providing a high-quality counselling service for anyone affected by bereavement. In addition, BBS aims to advance the education in all matters related to bereavement, by the provision of bespoke grief and loss training to Volunteer bereavement Counsellors and the provision of information, advice, and training with the object of relieving suffering of those affected by death.

Achievements and performance

BBS has continued to improve its IT system capabilities. The staff have worked incredibly hard to successfully complete the transition to the online service administration platform for new clients providing improved flexibility and added operational resilience.

Following the Coronavirus pandemic lock down, BBS has successfully resumed provision of in-person counselling. This enables clients who feel comfortable attending face to face meetings in BBS's counselling rooms located at the Cellar Trust Offices in Bradford. BBS also continues to provide the option of remote counselling sessions to clients. BBS staff have been able to resume their administrative activities from the BBS office, the improved IT systems have enabled staff to work remotely as required providing improved flexibility. This flexible approach has ensured that the waiting list for client referral, assessment and placement for Bereavement Counselling sessions has been maintained.

BBS has continued to recruit and train new volunteers to provide free bereavement counselling therapy to clients. BBS recruits' students from local educational services who are completing their professional level counselling diploma qualifications. Following a rigorous selection process, the accepted students are inducted into BBS. Students are provided formal on-line training on Grief and Loss, Safeguarding and additional Telephone / Video conferencing, service administration volunteer requirements and access to Continued Professional Development courses. Volunteers are provided ongoing clinical supervision from qualified BBS and BACP registered Supervisors.

BBS has continued to proactively support the Bradford Counselling Collaborative project that provides counselling to individuals impacted by Covid-19. The initiative has been funded by the NHS to enable an additional counselling service to be delivered by qualified Counsellors. A group of qualified BBS graduate counsellors have been engaged to provide ongoing support to the initiative.

BBS has generated additional funding in the form of grants from the Postcode Lottery to support the delivery of its Bereavement Counselling Service to clients and to support new service improvement initiatives. The additional funding will support the employment of a temporary Community Engagement Officer for 6 months to specifically target BAME, LGBTQ+ and male communities.

Bradford Bereavement Support

Trustees' report (continued) for the year ended 31 March 2022

Financial review

The net income for the year was £11,461, including net income of £3,244 on unrestricted funds and net income of £8,217 on restricted funds .

Reserves policy

The charity's free reserves at the year end were £57,744.

BBS is currently dependent on the Clinical Commissioning Groups in Bradford to fund its activities, as earned income alone would not allow BBS to continue operating. This means that if there were to be a gap in the current funding from the Clinical Commissioning Groups, it is likely that BBS would have to close. Currently funding has been secured until March 2023. To avoid closure if funding difficulties were to happen the BBS board has agreed to keep a level of financial reserves to ensure that main operations can continue for a period of 9 months.

The main concerns of the board are to ensure:

- that staff can continue working, primarily to secure new funding
- that clients and volunteers are supported to move on to other services

Bradford Bereavement Support

Trustees' report (continued) for the year ended 31 March 2022

Statement of trustees' responsibilities

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

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

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

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

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

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

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

Signed on behalf of the board of trustees on 09/12/2022

Nick Anderson (Trustee)

Bradford Bereavement Support

Independent examiner's report to the trustees of Bradford Bereavement Support

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 7 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.

Stephen Procter

13/12/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Bradford Bereavement Support
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	74,412	25,128	99,540	94,246
Fees and charges		16,710	-	16,710	2,760
Other income		5	-	5	47
Total income		91,127	25,128	116,255	97,053
Expenditure on:					
Salaries, NIC and pension	(3)	52,330	5,543	57,873	42,008
Payroll costs		515	-	515	541
Other staff costs		65	-	65	600
Volunteer expenses		-	-	-	62
Training and supervision		6,572	-	6,572	8,516
Premises costs		8,504	-	8,504	21,490
Phone and postage		240	-	240	799
Printing, stationery and office expenses		36	-	36	1,572
Fundraising expense		518	-	518	527
Independent examination		960	-	960	690
Membership and subscriptions		260	-	260	240
Office, IT and equipment costs		1,058	10,758	11,816	1,520
COVID-19 AWC Pathway		7,545	-	7,545	-
Insurance		1,377	-	1,377	985
DBS checks		329	-	329	198
Professional fees and consultancy		3,242	610	3,852	5,225
Counselling fees		3,874	-	3,874	-
Gifts and donations		-	-	-	951
Course deposit refunds		-	-	-	200
Activities and events		338	-	338	-
Sundry expenses		120	-	120	13
Total expenditure		87,883	16,911	104,794	86,137
Net income		3,244	8,217	11,461	10,916
Fund balances brought forward		54,500	26,049	80,549	69,633
Fund balances carried forward	(4)	57,744	34,266	92,010	80,549

All incoming resources and resources expended derive from continuing activities.

Bradford Bereavement Support

Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors and prepayments	(5) 21,948	-	21,948	-
Cash at bank and in hand	(6) 57,268	34,266	91,534	85,376
Total current assets	<u>79,216</u>	<u>34,266</u>	<u>113,482</u>	<u>85,376</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 21,472	-	21,472	4,827
Total current liabilities	<u>21,472</u>	<u>-</u>	<u>21,472</u>	<u>4,827</u>
Net current assets / (liabilities)	<u>57,744</u>	<u>34,266</u>	<u>92,010</u>	<u>80,549</u>
Net assets	<u>57,744</u>	<u>34,266</u>	<u>92,010</u>	<u>80,549</u>
Funds				
Unrestricted funds	57,744	-	57,744	54,500
Restricted funds	-	34,266	34,266	26,049
Total funds	<u>57,744</u>	<u>34,266</u>	<u>92,010</u>	<u>80,549</u>

For the year ending 31 March 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

The financial statements were approved by the board of trustees on 09/12/2022

Nick Anderson (Trustee)

Bradford Bereavement Support

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of accounting

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

The charity constitutes a public benefit entity as defined by FRS 102. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

Going concern

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

Incoming resources

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

Grants and donations

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

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

Expenditure and liabilities

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

Taxation

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

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.

Bradford Bereavement Support
Notes to the accounts continued
for the year ended 31 March 2022

2 Grants and donations	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Bradford and Airedale CCG	73,072	-	73,072	73,070
People's Postcode Lottery	-	18,585	18,585	-
DWP Kickstart	-	5,543	5,543	-
Tesco/Groundwork	-	1,000	1,000	-
Airedale, Wharfedale and Craven CCG	-	-	-	2,544
Yorkshire Building Society	-	-	-	2,000
National Lottery Community Fund	-	-	-	9,900
Sovereign Health Care	-	-	-	2,000
Donations	1,340	-	1,340	4,732
	<u>74,412</u>	<u>25,128</u>	<u>99,540</u>	<u>94,246</u>

3 Staff costs and numbers	2022 £	2021 £
Gross salaries	57,299	41,604
Social security costs	2,478	1,302
Employment allowance	(2,478)	(1,302)
Pensions	574	404
	<u>57,873</u>	<u>42,008</u>

The average number of employees during the year was 4.5, being an average of 2.4 full time equivalent (2021: 4, 1.6 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022 £	2021 £
Costs of the scheme to the charity for the year	574	404

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Lottery Community Fund (1)	4,558	-	-	-	4,558
Lottery Community Fund (2)	9,900	-	9,167	-	733
Morrison's Foundation	9,591	-	-	-	9,591
DWP Kickstart	-	5,543	5,543	-	-
People's Postcode Lottery	-	18,585	-	-	18,585
Tesco/Groundwork	-	1,000	610	-	390
Yorkshire Building Society	2,000	-	1,591	-	409
	<u>26,049</u>	<u>25,128</u>	<u>16,911</u>	<u>-</u>	<u>34,266</u>

Fund name	Purpose of restriction
Lottery Community Fund (1)	To fund project delivery of an advice and support service to the bereaved of Bradford.
Lottery Community Fund (2)	Towards the costs of an IT upgrade to support remote working.
Morrison's Foundation	To fund project delivery of Group Support to the bereaved of Bradford.
DWP Kickstart	Contributions towards apprentice employment
People's Postcode Lottery	To employ a temporary Community Engagement Officer for 6 months to

Tesco/Groundwork
Yorkshire Building Society

target BAME, LGBTQ+ and male communities.
To support service delivery.
Covid-19 response fund.

Bradford Bereavement Support
Notes to the accounts continued
for the year ended 31 March 2022

5 Debtors	2022	2021
	£	£
Debtors	21,948	-
	<u>21,948</u>	<u>-</u>

6 Cash at bank and in hand	2022	2021
	£	£
Cash at bank	91,436	85,278
Cash in hand	98	98
	<u>91,534</u>	<u>85,376</u>

7 Creditors and accruals	2022	2021
	£	£
Creditors	144	-
Accruals	960	3,690
Deferred income (NHS CCG April 2022 quarter)	18,268	-
Taxation and social security	2,100	1,137
	<u>21,472</u>	<u>4,827</u>

8 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.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Service Manager. The total employee benefits received were £20,346 (previous year: £19,354).