

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**



Bradford Bereavement Support

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

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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 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 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