

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

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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		97,215	3,000	100,215	89,913
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		97,764	11,925	109,689	121,343
Net income / (expenditure)		(549)	(8,925)	(9,474)	(31,430)
Fund balances brought forward		43,578	17,002	60,580	92,010
Fund balances carried forward	(4)	43,029	8,077	51,106	60,580

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 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 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