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**THE DROP IN BEREAVEMENT CENTRE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

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### CHARITY INFORMATION

**Trustees:** Kim Pau  
Phebean Johnson  
Ivona Gordon

Sister Anne Miller  
Erinda Marcona  
Margaret Roberts

**Registered Office:** 187 Grange Road, Plaistow, London  
E13 0HA

**Registered Charity No:** 1161526

**Telephone:** 0207 511 6444

**Email:** [dropinbereavement@btinternet.com](mailto:dropinbereavement@btinternet.com)

**Bankers:** Barclays Bank

**Independent Examiner:** M.A. Accountants  
26 Beech Court  
62 Riverdene Road  
Ilford, Essex  
IG1 2EA



## **THE DROP IN BEREAVEMENT CENTRE**

### **REPORT OF THE MANAGEMENT COMMITTEE**

#### **History, Objectives and Activities of Drop in Bereavement Centre**

The Management Committee submit their report and financial statements for the year ended 31<sup>st</sup> March 2022. The Drop-in bereavement centre was established in 2011 but was under Community Links. In 2013 we became an independent organisation with a constitution, trustee and a bank account.

#### **Objectives of the Drop in Bereavement Centre**

The Drop-in Centre is a not for profit voluntary self help Organisation set up by a group of widows committed to helping families/individuals who have suffered bereavement providing them with support in coming to terms with the emotional difficulties often facing individuals, reaching out and making a real and sustained difference in the community

#### **Structure, Governance and Management**

The charity is constituted by a Constitution. It is governed by the regulation set out in the Constitution and run by a voluntary management committee.

The Management Committee met 4 times during the year to review the activities of the charity including the approval of the annual report and accounts as well as budgets, capital expenditure and to set out the fund-raising dates for the charity. The day-to-day work of the charity is overseen by the Treasurer who is responsible to and reports to the Management Committee. The Management Committee is aware of the potential risks to the organisation, both financial and otherwise. Therefore, strategies are in place to control these risks. Assessments have also been taking relating to fire and health and safety. The Management Committee is seriously looking into other risk areas such as operational, governance and compliance with law and regulations.

#### **Achievements and Performance of the Trust**

The Management Committee is pleased to report an active and successful year. The Drop-in bereavement Centre is actively seeking to protect its financial security in order to continue to safeguard the ongoing development of the organisation and its projects and services that it offers to its clients in Newham and other surrounding Boroughs in East London.

Over the last 12 months we organised and delivered the following activities:

Pre-Covid our Charity maintained delivering on a weekly basis face2face Grief Counselling with supported face2face wellbeing activities consisting of mindfulness (yoga, Pilates, complementary therapies, art bereavement therapeutic workshops, social monthly day trips all designed to help process the grief journey for beneficiaries who were GP/IAPT Referred from across the East London Boroughs to access the support services provided by our Charity. In March 2020 in light of Covid-19 pandemic our organisation had to stop all face-to-face service activities and began operating remotely maintaining continuity of our service by offering telephone bereavement counselling, switching all well-being wellness and resilience activities to online zoom platform workshops, providing and promoting Grief Podcasts/You Tube interactive Yoga/Tea and Coffee befriending workshops to improve mental health and general wellness. Our Organisation has now resumed operating face2face Bereavement Counselling weekdays, but due to the continued rise with Covid and the increasing demand for telephone bereavement counselling continues to safely operate remotely.

We provided additional safeguarding supervision/training workshops for Counsellors re clients presenting suicidal thoughts/mental health issues/who have experienced multiple COVID losses



### **Financial Review**

The financial position of the organization is portrayed in the accompanying Annual Accounts. Statement of Trustees' Responsibilities

Law applicable to charities in England & Wales requires the Trustees to prepare financial statement for each financial year, which gives a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- (a) Select suitable accounting policies and apply consistently
- (b) Make judgements and estimates that are reasonable and prudent;
- (c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- (d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records, which discloses with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the charity act 1993. 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.

### **Reserve Policy**

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to at least three months expenditure. The Management Committee consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The Drop-in bereavement Centre will actively work to achieve this level of reserves.

### **Risk Management**

The Trustees have a risk management strategy which comprises the following areas:

- An annual review of the risks the charity may face.
- The establishment of systems and procedures designed to mitigate those risks identified in the plan.
- And the implementations of such procedures designed to minimise any potential impact on the charity should those risks materialise.


The work has identified only a few minor risks, but it has resulted in better emergency procedures and contingency plans and has given the impetus for better planning. Particular attention has focus on financial risks arising from, fund raising strategy and lack of adequate resources.

### **Independent Examiner**

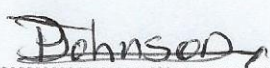
According to the provisions of the Charities Act 1993, the Trustees agree that an audit is not required for this financial year; however due to the provisions of the same act an Independent Examiner is required.

M.A Accountants will be appointed as Independent Examiner for the ensuring year.

The Management Committee approved the accounts on 12/01/2023

  
.....

Secretary  
Kim Pau

  
.....

Treasurer  
Phebean Johnson

Dated 12/01/2023



## THE DROP IN BEREAVEMENT CENTRE

### INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

The financial statements laid out in this report on pages 7 to 10 have prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities Commission issued in March 2005 and applicable Accounting Standards and the Charities Act 1993. Responsibilities of the Trustees and the Management Committee as the Charity's Trustees, you are responsible for the preparation of the accounts and that you consider the audit requirements of Section 43 (2) of the Charities Act 1993, this act does not apply. It is my responsibility to state that on the basis of procedures specified in the general directions given by the Charity Commissioners under section 43 (7) of the Act, whether particular matters have come to my attention.

#### Basis of Independent Examiners' Statement

The examination of the accounts was carried out in accordance with the general direction given by the Charities Commissioner. The examination includes:

- A review of the accounting records kept by the Charity.
- A comparison of the accounts presented with those records made available.
- It includes consideration of any unusual items or disclosures in the accounts.

Finally, making explanations from you as Trustees concerning any such matters relating to the accounts. The examination also includes examination of any such matters of evidence relevant to the account of disclosures in the financial statements. It includes assessment of the significant estimates and judgments made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances consistently applied and adequately disclosed. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

#### Independent Examiners' Statement

In connection with our examination no matter has come to our attention:

(1) Which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act

have not been met; or

(2) to which in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

#### Opinion

In my opinion the financial statement as prepared give a true and fair view of the charity's state of affairs as at 31<sup>st</sup> March 2022 giving that the incoming resources and their application in the year then ended have been properly prepared with general direction given by the Charities Commissioner.

MA Sarrailh ..... Date... 12/01/2023

Prepared by:

MA Accountants

26 Beech Court, 62 Riverdene Road,

Ilford

Essex IG1 2EA



**THE DROP IN BEREAVEMENT  
CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31  
MARCH 2022**

	<b><u>Restricted</u></b>	<b><u>Unrestricted</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b><u>Funds</u></b>	<b><u>Funds</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
			<b><u>Funds</u></b>	<b><u>Funds</u></b>
<b><u>Incoming Resources</u></b>				
Grants	38,468.17		38,468.17	71,648.02
Members Contribution & Donations		10,888.21	10,888.21	4344.03
On-line Giving		2093.27	2093.27	4960.62
Gift Aid		3184.30	3184.30	
<b>Total Income Resources at 31/03/2022</b>	<b><u>38,468.17</u></b>	<b><u>16,165.78</u></b>	<b><u>54,633.95</u></b>	<b><u>80,952.90</u></b>
<b><u>Outgoing Resources</u></b>				
Staffing and tax Costs	38,468.17	18,803.62	57,271.79	71,757
Direct Charitable Expenditure		2,596.18	2,596.18	2,937.45
Governance		300	300	300
<b>Total outgoing Resources</b>	<b><u>38,468.17</u></b>	<b><u>21,699.80</u></b>	<b><u>60,167.97</u></b>	<b><u>74,994.45</u></b>
<b>Net Incoming/Outgoing Resources Before Transfer</b>	<b><u>0</u></b>	<b><u>-5534.02</u></b>	<b><u>-5534.02</u></b>	<b><u>5,958.45</u></b>
Gross Transfer Between Funds	0	0	0	0
<b>Net Incoming/Outgoing Resources After Transfer</b>	<b><u>0</u></b>	<b><u>-5534.02</u></b>	<b><u>-5534.02</u></b>	<b><u>5,958.45</u></b>
Balance Brought Forward at 01/04/2021	0	7440.02	7440.02	1,481.57
<b>Balance Carried Forward at 31/03/2022</b>	<b><u>0</u></b>	<b><u>1906</u></b>	<b><u>1906</u></b>	<b><u>7,440.02</u></b>



**THE DROP IN BEREAVEMENT  
CENTRE**

**BALANCE SHEET AS AT 31 MARCH  
2022**


		<u>Restricted Funds</u>	<u>Unrestricted Funds</u>	<u>2022</u>	<u>2021</u>
		£	£	£	£
<b>Fixed Assets</b>					
Computer Equipment	3	0	0	0	0
Deduct: Depreciation		0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Current Assets</b>					
Debtors		0	0	0	0
Cash at Bank and in Hand		0	2,206	2,206	10,533.71
<b>Total Current Assets</b>		<u>0</u>	<u>2,206</u>	<u>2,206</u>	<u>10,533.71</u>
<b>Current Liabilities</b>	6				
Creditors: amount falling due within one year					
Accrual		0	0	0	2,793.69
Sundry Creditors		0	300	300	300
<b>Net Current Assets</b>		<u>0</u>	<u>1906</u>	<u>1906</u>	<u>7,440.02</u>
<b>Total Net Assets</b>		<u>0</u>	<u>1906</u>	<u>1906</u>	<u>7,440.02</u>

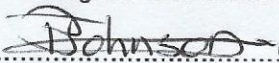
**Funds Represented By:**

Restricted Funds	0	0
Unrestricted Funds	1906	7,440.02
<b>Total:</b>	<u>1906</u>	<u>7,440.02</u>

We confirm that we have made available all relevant records, bills, vouchers, information and explanation for the preparation of the above balance sheet and the annexed Income and expenditure Account of Community Care Worldwide and approve the financial statements as accurate account of the surplus. Of the income and also the correct state of the affairs of the organisation as at 30<sup>th</sup> September 2019. For the year ended 30th September 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirement of the Act with respect to accounting records and for the preparation of accounts. These accounts have been prepared in accordance with the provision applicable to companies' subject to small companies' regime.

Approved by the Trustees on the 12/01/2023 and signed on its behalf by:

  
.....  
Kim Pau  
Secretary

  
.....  
Phebean Johnson  
Treasurer



**THE DROP IN BEREAVEMENT CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**1. Accounting Policies:**

**Accounting Convention:**

The Financial Statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities Commission issued in March 2005 and applicable Accounting Standards and the Charities Act 1993.

**Incoming Resources**

Incoming resources represents grants and bank interest receivable.

**2. Incoming Resources:**

The total incoming resources of the Trust for the year have been derived from its principal activity undertaken in the United Kingdom and came from the following sources:

	2022 £	2022 £	2022 £	2021 £
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
Co-op		968.17	968.17	5,385.21
East End Com. Foundation				20,000
Members Contribution	10,888.21		10,888.21	4,344.30
Gregg Small Grant				500
Aspers Casino		1000	1000	
Karon Keating Foundation		3000	3000	
Grand Lodge Metropolitan				5000
Ground Work		1,000	1,000	5000
Neighbourly Grant		400	400	400
Lockdown Grant			500	500
LB Newham		3,600	3,600	3515
Awards for All and National Lottery			9,860	9860
Arnold Clark		1000	1000	
Gift Aid	2093.27		2093.27	
LBN Westfield		500	500	
Screwfix Foundation		1500	1500	
Redbridge Small Grant		15,000	15,000.00	10,000
London Community Grant		10,000	10,000	10,987.81
Little Magic Grant		500	500	500
Local Giving & Others	2093.27		2093.27	4,960.62
<b>Total:</b>	16,165.78	38468.17	54,633.95	80,952.90

**Restricted Funds**

Restricted Funds are to be used for specified purposes as laid down by the funding authority. Direct and support expenditure, which meets these criteria, is identified to the fund together with a fair allocation of other costs.

**Unrestricted Funds**

Unrestricted funds are received which no restrictions have placed in their use and are available as general funds.

**3. Fixed Assets**

Depreciation is provided at the following annual rate in order to write off each asset cost over its estimated useful life as follows:

Computer Equipment: **25% on Cost**

#### 4. Staff Costs and Tax

Wages and salaries paid to employees who provided direct charitable services.

	31.03.2022	31.03.2021
	£	£
Salary and tax	£57,271.79	£71,757

#### 5. Creditors

	2022	2021
	£	£
Audit	£300	£300
Others		

#### 6. Total Funds

	31.3.2022	31.3.2021
	£	£
Restricted	0	0
Unrestricted	<u>1,906</u>	<u>7,440.02</u>
Total	1,906	7,440.02

#### 8. Trustees

The Trustees received payment only for the professional service they provided to the organisation.