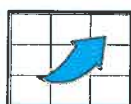


# **LIVING ON BEREAVEMENT SERVICE**

## **TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

**CHARITY NUMBER 1166617**



Accountancy Aid  
26 Cherry Orchard Road  
Bromley, Kent, BR2 8NE  
020 8462 5832

## **LIVING ON BEREAVEMENT SERVICE**

### **REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

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**LIVING ON BEREAVEMENT SERVICE****LEGAL AND ADMINISTRATIVE INFORMATION****Current Trustees**

Rachael Burke  
Susan Wates  
Rob Doherty  
Samantha King  
Louise Carr  
Heather Williams

**Charity Offices****Operational Address**

The Parish Room  
Skibbs Lane  
Orpington  
BR6 7RH

**Registered Office**

11 The Brackens  
Orpington  
BR6 6JH

**Independent Examiner**

Roger Storey FCMA  
26 Cherry Orchard Road  
Bromley, Kent  
BR2 8NE

**Accountants**

Accountancy Aid  
26 Cherry Orchard Road  
Bromley  
Kent  
BR2 8NE

## **LIVING ON BEREAVEMENT SERVICE**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> December 2024. The financial statements have been prepared in accordance with Charity Law.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Living on Bereavement Service is constituted by Trust Deed adopted 19<sup>th</sup> April 2016 and its objectives are to protect and preserve the health and relieve mental and emotional suffering of bereaved children up to the age of eighteen in Bromley/Orpington and surrounding areas, and their families or anyone directly affected by that bereavement, by providing advice, support and guidance.

### ***TRUSTEES***

Trustees are appointed by the existing Trustees in accordance with the charity's constitution.

Potential Trustees are invited to submit a short CV or similar demonstrating the skills they can bring and a letter detailing why they would like to join the Board of Trustees.

Trustees are selected taking into account the skills, knowledge and experience needed for the effective administration of the charity.

There were no corporate trustees, trustees holding title to property or other trustees present or appointed in the year.

No funds were held as custodian trustees on behalf of others.

## **LIVING ON BEREAVEMENT SERVICE**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024 - continued**

#### **ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR FOR THE PUBLIC BENEFIT**

The charity operates two main services:

- A buddying service which connects a recently bereaved family with a specially trained 'buddy' (that may be an employee of the charity or a trained volunteer) and who offers bespoke support to the family. The buddies can also work in and with schools and other appropriate settings, supporting teachers, carers and families within their setting; and
- Grief Groups which typically (but not always) run weekly for a period of between 4 and 8 weeks and bring together groups of similar-aged children, young people and / or their families who have all been bereaved of a loved one, with the aim of showing them that they are not alone and to alleviate the feelings of isolation that are so often present with grief. These groups are often followed up with ongoing family days and events.

All of the services provided by the charity to children and families are free of charge.

Additionally, the charity provides support, resources and advice to professionals and family members working, assisting, caring for, or living with bereaved children.

We also support local schools to develop bereavement policies and provide tailored bereavement training packages, as well as direct support if that school or a class suffers a bereavement (such as a teacher, a pupil or the parent of a pupil etc.).

In respect of the buddying service, each volunteer buddy is asked to commit to a minimum of three hours per week. All our buddies have some form of professional qualification in Health or Education and/or are closely supported by someone that does.

We also look to recruit volunteers who support the charity with administration and marketing tasks, and they provide equally valuable support.

The charity takes safety and security seriously and holds policies related to all such matters, including safeguarding, lone-working and DBS checks for all relevant Trustees, staff and volunteers.

## **LIVING ON BEREAVEMENT SERVICE**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024 - continued**

#### **FINANCIAL REVIEW AND RESERVES POLICY**

The charity's work is entirely reliant on grants and donations for the year ended 31<sup>st</sup> December 2024 the unrestricted reserves were £50,908.00 (2023 £59,568.00). The trustees consider the financial position of the charity to be in line with expectations.

The Trustees are not paid for their time or for the activities they undertake as Trustees.

The Trustees are also not reimbursed any expenses related to those activities. If a Trustee provides services as a Service Provider (supplier) and not as a Trustee (for example, as a therapist during Grief Group sessions), then a payment may be made to that Trustee in an amount that is in line with what other third-party providers are, or would also be, paid.

Such amounts are regularly reviewed by the Trustees and any Trustee that may be in receipt of any such payment or any Trustee with any actual or perceived conflict of interest does not participate in any decision or discussion related to that payment, its amount, or its timing.

It is also the policy of the charity to provide suitable operational training and ongoing development to those who provide our services, and this may include training or development being provided to a Trustee, an employee, or a volunteer.

As a result, an incidental benefit may arise to a Trustee by way of this provision, however any Trustee that may be in receipt of any such training or development does not participate in any decision related to that provision, nor are they treated any differently from any other similar employee or volunteer.

#### **PRINCIPAL FUNDING RESOURCES**

The sources of funding are grants and donations.

#### **RISK REVIEW**

The trustees conduct periodic reviews of the major risks to which the charity is exposed and systems and procedures to manage those risks identified are implemented so as to minimise any potential impact on the charity should any of those risks materialise.

## LIVING ON BEREAVEMENT SERVICE

### TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with Charity Law which requires the trustees to prepare financial statements for each financial year which give 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 them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether Charity Law has been followed, subject to any departures disclosed and explained in the financial statements;
- d) prepare the financial statements on the 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 disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with Charity Law. 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.

On behalf of the board

*R Burke*

Trustee - Living On Bereavement Service  
(14.12.2024 11:17am)  
**Trustee**

Date - 27 Oct 2025

## LIVING ON BEREAVEMENT SERVICE

### REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES

<b>Report to the trustees/ members of</b>	Living on Bereavement Service		
<b>On accounts for the year ended</b>	31 <sup>st</sup> December 2024	<b>Charity no</b>	1166617
<b>Set out on pages</b>	7-11		

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

#### Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
 have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:**



**Date:**

28/10/2025

**Name:**

Roger Storey

**Professional qualification**

Fellow Chartered Management Accountant

**Address:**

26 Cherry Orchard Road, Bromley, Kent BR2 8NE



## LIVING ON BEREAVEMENT SERVICE

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024

	Notes	Unrestricted Funds £	Restricted Funds £	<u>2024</u> Total Funds	<u>2023</u> Total Funds £
<b>INCOMING RESOURCES</b>					
Direct Contributions		56,787	0	56,787	14,094
Fundraising Contributions		13,640	0	13,640	11,743
Grant Restricted Income		0	7,000	7,000	60,190
<b>Total Incoming Resources</b>		<b>70,427</b>	<b>7,000</b>	<b>77,427</b>	<b>86,026</b>
<b>RESOURCES EXPENDED</b>					
<u>Charitable expenditure</u>		86,088	0	86,088	78,095
<b>Total Resources Expended</b>	2	<b>86,088</b>	<b>0</b>	<b>86,088</b>	<b>78,095</b>
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>(8,661)</b>	<b>0</b>	<b>(8,661)</b>	<b>7,931</b>
RESERVES BROUGHT FORWARD		59,568	0	59,568	51,637
<b>RESERVES CARRIED FORWARD</b>		<b>50,908</b>	<b>0</b>	<b>50,908</b>	<b>59,568</b>

The notes form part of these financial statements

#### Statement of total recognised gains and losses

The charity does not have any gains and losses other than the Income and Expenditure for the period to report.

# LIVING ON BEREAVEMENT SERVICE

## BALANCE SHEET AS AT 31<sup>ST</sup> DECEMBER 2024

	Notes	2024 £	2023 £
<b>Current assets</b>			
Cash at bank and in hand		62,634	68,453
		<u>62,634</u>	<u>68,453</u>
<b>Creditors: amounts falling due within one year</b>	3	11,726	8,884
<b>Net current assets</b>		50,908	59,568
<b>NET ASSETS</b>		<u>50,908</u>	<u>59,568</u>
<b>RESERVES</b>			
Accumulated funds brought forward		59,568	51,637
Surplus (deficit) for the year		(8,660)	7,931
		<u>50,908</u>	<u>59,568</u>

The notes form part of these financial statements

Approved by the trustees on

and signed on its behalf by:

*R Burke*

Trustee - Living On Bereavement Service  
(Oct 27, 2025, 11:17 AM)  
**Trustee**

27 Oct 2025

## **LIVING ON BEREAVEMENT SERVICE**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

#### **1 Accounting Policies**

##### **1.1 Basis of Preparation of Financial Statements**

The financial statements of the charity have been prepared in accordance with Charity Law and prepared under the historical cost convention.

##### **1.2 Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources, and when the monetary value can be measured with sufficient reliability.  
Investment income: this is included in the accounts when receivable.

##### **1.3 Resources Expended**

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

- 1.5 Unrestricted funds can be used in accordance with the charitable objects at the discretion of the Trustees; restricted funds are subject to restrictions imposed by the donor.

## LIVING ON BEREAVEMENT SERVICE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024 continued

#### 2 Analysis or resources expended

Direct Charitable Costs	2024	2023
Ancillary Event Costs	244	284
Equipment & Venue Hire	79	324
Food & Drink Event Costs	1,641	770
Materials and Resources	1,657	5,089
Staff & Volunteer Training	170	538
Staff & Volunteer Other Costs	-	5,262
Therapist Costs	5,913	1,612
Therapist Costs (Supervision)	1,925	5,536
Accountancy & Payroll fees	332	1,755
Bank Fees	61	62
Consulting	1,856	-
Hall Hire	60	-
Health and Safety and Insurance	-	397
IT Software and Consumables	715	1,073
Legal Expenses	129	190
Pensions Costs	1,218	1,510
Printing & Stationery	13	303
Rent	5,309	3,155
Repairs & Maintenance	253	-
Salaries	59,278	47,475
Supervision	2,080	-
Tax Costs	-	200
Telephone & Internet	2,053	2,292
Travel - National	1,102	268

## LIVING ON BEREAVEMENT SERVICE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024 - continued

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
<b>4 Creditors:</b> amounts falling due within one year		
Other creditors and accruals	2,236	2,235
Accounts payable	3,126	3,125
Pensions Payable	6,364	3,524
	<u>11,726</u>	<u>8,884</u>