

CITY & EAST LONDON BEREAVEMENT SERVICE

England & Wales · Charity number 1169797

Details

Other names	THE CITY & EAST LONDON BEREAVEMENT SERVICE, CELBS
Status	Registered
Legal form	CIO
Registered	2016-10-20
Register	View on the Charity Commission register

Contact

Address	Room 14 St Margaret's House 15 Old Ford Road London
Phone	020 3022 5177
Email	admin@celbs.org.uk
Website	http://www.celbs.org.uk/

Activities

Objects: THE RELIEF OF THOSE WHO ARE PSYCHOLOGICALLY, EMOTIONALLY OR OTHERWISE DISTRESSED BY BEREAVEMENT OR TERMINAL ILLNESS IN THE CITY OF LONDON, AND EAST LONDON.

Activities: THE RELIEF OF THOSE WHO ARE PSYCHOLOGICALLY, EMOTIONALLY OR OTHERWISE DISTRESSED BY DEATH OR TERMINAL ILLNESS IN THE LONDON BOROUGH OF TOWER HAMLETS, INCLUDING PATIENTS, RELATIVES, PARTNERS OR FRIENDS OF PATIENTS OF THE ROYAL HOSPITALS NHS TRUST.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** The General Public/mankind

Geography

- Tower Hamlets

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£67,264	£66,425	-	-
2024-03-31	£54,012	£57,964	-	-
2023-03-31	£51,295	£39,810	-	-
2022-03-31	£43,814	£87,020	-	-
2021-03-31	£58,130	£45,862	-	-

Trustees

Name	Role	Appointed
CATHERINE TOLLINGTON	Chair	2016-10-20
KATE PHILLIPS		2016-10-20
POLLY FITCH		2016-10-20
STEVE GILVIN		2022-01-31

CITY & EAST LONDON BEREAVEMENT SERVICE

England & Wales - Charity number 1169797

Accounts

Charity registration number 1169797

CITY & EAST LONDON BEREAVEMENT SERVICE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

CITY & EAST LONDON BEREAVEMENT SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Catherine Tollington - Chair
Polly Fitch
Kate Phillips
Steve Gilvin

Charity number 1169797

Registered office Room 14
St Margaret's House
15 Old Ford Road
Bethnal Green
London
E2 9PL

Independent examiner David Terry FCA
Ramon Lee Ltd
Chartered Accountants
93 Tabernacle Street
London
EC2A 4BA

Bankers CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill, West Mailing
Kent
ME19 4JQ

Website <http://www.celbs.org.uk/>

CITY & EAST LONDON BEREAVEMENT SERVICE

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 17

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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).

Objectives and activities

Objects

The objects of the City & East London Bereavement Service are the relief of those who are psychologically, emotionally, or otherwise distressed by death or terminal illness in the London Borough of Tower Hamlets and East London, including patients of Barts Health NHS Trust.

Activities

CELBS is the only specialist bereavement counselling service operating in the London Borough of Tower Hamlets. Our service is available to individuals aged 18 and over who either live in the Borough or whose loved one died in a Barts Health NHS Trust hospital. We provide the following services:

One-to-one counselling

One-to-one counselling constitutes the majority of our service delivery.

Counselling provides a safe and confidential space in which clients can explore the impact of their loss, including thoughts, feelings, and the effect on daily life and future plans. Sessions take place weekly, at the same time each week, and last for 50 minutes. Most sessions are delivered face to face, although in some circumstances counselling may also be provided by telephone or online.

Clients are offered up to 12 weeks of free counselling. Clients are invited, but not obliged, to make a donation towards the cost of counselling where they are able.

Early Bereavement Support

Early Bereavement Support (EBS) is designed for clients in the first weeks or months following a bereavement. Research and clinical experience indicate that commencing counselling too early can disrupt the natural grieving process; therefore, EBS provides a psychoeducational and supportive approach tailored to this stage. Support may be delivered as a single session or up to a maximum of four sessions over several months.

EBS commonly supports clients with issues such as:

- Returning to work
- Supporting children and young people in their grief
- Managing practical matters following a death
- Navigating family relationships and dynamics

Grief Cafe

CELBS facilitates monthly Grief Cafés at the Bromley by Bow Centre and St Margaret's House. These informal sessions offer a supportive space for people with shared experiences of loss to talk, connect, and reduce isolation.

Advice and Signposting

Due to limited statutory provision for bereavement support for individuals with acute or enduring mental health needs, CELBS is frequently approached for advice by voluntary and community sector organisations. Where referrals fall outside our remit, we provide appropriate advice and signposting to alternative services.

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

During the 2024/2025 financial year, CELBS saw a reduction in overall referrals and assessments. However, the proportion of clients progressing into counselling increased significantly, from 60% to 92%. There was also a 9% increase in the number of clients from the London Borough of Tower Hamlets receiving counselling. The trend towards an increasingly ethnically diverse client group has continued, reflecting the local population we serve.

Activity 2024/25				
	No. 24/25 F/Y (as of 11/3/2025)	% 24/25 F/Y	No. 23/24 F/Y	% 23/24 F/Y
Referrals	211		290	
Assessments	135	64% conversion	192	66% conversion
Clients receiving counselling	125	92% conversion	115	60% conversion
Sessions	1312		1296	
Borough				
LBTH	81	65	63	56
City	2	1	1	1
Waltham Forest	32	26	33	29
Redbridge	9	7	4	4
Hackney	1	1	5	2
Other	0	0	9	8
TOTAL	125	100	115	100

Client ethnicity				
Asian/British Asian	38	30	26	23
Black/Black British/ Caribbean/African	16	13	10	9
Mixed/Multiple Ethnic Groups	18	14	13	11
White British	31	25	43	37
White Other	7	6	16	14
Not declared	15	12	7	6
TOTAL	125	100	115	100

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Networking and Partnership

CELBS continues to work closely with key partners, in particular the Bereavement Team at Barts Health NHS Trust. During the year, this partnership activity included participation in the Barts Annual Bereavement Conference, which was attended by several CELBS counsellors. CELBS also hosted a stall at the conference to raise awareness of our services. In addition, we supported the annual Dying Matters programme at the Royal London Hospital, contributing to wider conversations around death, dying, and bereavement.

Training & Continuous Professional Development (CPD)

As part of their placement with CELBS, volunteer counsellors are offered an annual programme of Continuous Professional Development (CPD). This programme includes training on a range of topics directly relevant to bereavement counselling and is designed to build on our specialist knowledge and support high-quality, ethical practice.

During the year, counsellors received training in the following areas:

- Compassion-Focused Therapy for Trauma
- Safety Planning and Safety Formulation - Supporting Clients with Suicidal Ideation
- CELBS Bereavement Model
- How to conduct effective Counselling Assessments
- Adult Attitude to Grief Scale
- Safeguarding
- Early Bereavement Support

Finance and Fundraising

Fundraising continues to present significant challenges. However, CELBS is extremely grateful for the support received throughout the year. Our London Marathon runners collectively raised £18,000, making a substantial contribution to our income. We also received outstanding support from staff at the Royal London Hospital, who not only ran in support of CELBS but also organised a hospital bake sale as a fundraising initiative.

We would like to thank the following funders and supporters for their generous contributions:

- Marie Celeste Samaritan Society
- The Foyle Foundation
- Wakefield Tetley Trust
- City of London Justice Rooms Charitable Trust
- The Worshipful Company of Chartered Secretaries and Administrators Charitable Trust
- Friends, volunteers, and supporters of CELBS who took part in London Marathon, Epping Hike and other challenge events
- St Margaret's House
- The Bromley by Bow Centre

We are also very grateful to the many clients and supporters who made individual donations to CELBS during the year.

Financial review

The Statement of Financial Activities showed a net surplus of £839 (2024 – deficit of £3,952) for the year and reserves stand at £8,967 (2024 - £8,128).

Risk Management

The Board of Trustees has considered the major risks to which the charity is exposed and has reviewed these risks and established systems and procedures to manage them. A risk assessment is conducted annually at the February meeting to review the major risks faced by the charity and to ensure that the trustees (acting as directors of the charitable company) have a sound knowledge of the charity and are in an informed position regarding its operations.

Reserves Policy

It is the policy of the Trustees to maintain reserves at a sufficient level to enable activities in the medium term. Reserves are at a level to guarantee the continuation of activities despite any unexpected shortfalls in income.

The level of unrestricted reserves as at 31st March 2025 was £8,967, which represents approximately 6 weeks running costs. The Trustees are aware of the need to increase the level of reserves.

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

In response to an increasingly challenging funding environment, CELBS aims to continue developing and diversifying its funding streams to support the sustainability of the service.

We will also continue to strengthen partnerships with other organisations where appropriate, enabling the sharing of resources and the development of joint working in areas of mutual benefit.

In addition, CELBS intends to build on its current service model to ensure it remains accessible and relevant to individuals experiencing health inequalities within our community.

Summary & Conclusion

The Trustees are pleased that CELBS has continued to operate and deliver its services despite ongoing fundraising challenges and increasing demand. In doing so, the charity has continued to provide clear public benefit to those who access its support.

CELBS continues to offer professional, specialist bereavement counselling to residents of Tower Hamlets and surrounding areas. Our range of services ensures that clients are able to access appropriate support at different stages of their bereavement.

Our governance arrangements remain open and transparent, and we work closely with a range of stakeholders to support the delivery of our charitable aims and objectives.

Within the resources available to us, CELBS continues to provide strong value to the local community. Increased funding would enable us to extend the service to more clients, respond to growing demand, support individuals with more complex grief, and co-design a broader range of services in collaboration with the local community and partner organisations.

We continue to receive consistently positive feedback from clients, who value the professional and compassionate support provided by CELBS. This has been further validated through external accreditation by the BACP, when they awarded CELBS organisational accreditation status for another ten years.

The charity is in a strong position to embed good practice and to further develop its services, strengthening our offer to the residents of Tower Hamlets.

The Trustees would like to thank everyone involved in the ongoing success of CELBS, including our Trustees, staff, supervisors, and volunteers, whose commitment enables us to provide a vital service to bereaved people across the City and East London.

Structure, governance and management

Governing document

The trust was formed through a declaration of trust dated 18 September 1997. It was registered as a Charitable Incorporated Organisation (CIO) on 20th October 2016 under charity number 1169797, formally a charity registered under charity number 1071282.

Founding of service

City & East London Bereavement Service was originally founded in 1984 by Dr Colin Murray Parkes, O.B.E., who was an internationally renowned expert in the care of the bereaved and who worked as a Consultant Psychiatrist in Tower Hamlets for many years.

Appointment of Trustees

The Board of Trustees has power to appoint additional Trustees as it considers fit to do so. The Trustees in office in the year are set out on Legal and Administrative page. The Trustees have no beneficial interest in the organisation other than as members.

Organisation

The Trustees meet regularly in order to manage the affairs of the charity. Day-to-day running of the charity is the responsibility of the Clinical Lead who reports directly to the Chair of the Board of Trustees.

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Charity staff

- Clinical Lead: Sheridan Parsons
- Counselling Co-ordinator: Shyko Amos
- Clinical Supervisors: Marcia Haley, Christina Fraser-Jones & Sharmayne Cassius
- Trainer: Sheridan Parsons
- Volunteer Counsellors: 10
- Paid counsellors: 2

Clinical Supervision and Counsellor Workforce

All counsellors working with the City & East London Bereavement Service (CELBS), whether volunteer or paid, attend regular clinical supervision as a core requirement of their role. This supervision is undertaken in addition to their direct clinical work. Clinical supervision is a requirement for counselling practice and ensures that counsellors work safely, professionally, and ethically, within their competencies and in accordance with CELBS policies and procedures. As a BACP-accredited service, CELBS provides clinical supervision in line with BACP guidelines.

The majority of counselling delivered by CELBS is provided by volunteer counsellors. Where appropriate, we also engage paid counsellors to deliver specialist support to meet identified client needs.

As a small, community-rooted organisation, CELBS has a strong understanding of the challenges facing the local population. We aim, wherever possible, to recruit counsellors from Tower Hamlets and the surrounding North and East London boroughs. Our client group reflects a wide range of cultural and ethnic backgrounds and experiences significant socio-economic inequality, including poverty and disadvantage. It is therefore essential that our counsellors are culturally aware and sensitive to how social, religious, and cultural factors influence access to counselling and the experience of bereavement and grief. While CELBS does not present itself as a multilingual service, we do have a counsellor appointed to work with clients whose first language is Sylheti/Bengali, the second most commonly spoken language in Tower Hamlets.

Our counsellors support bereaved people at some of the most difficult times in their lives. They are committed, professional, and compassionate, and CELBS is deeply grateful for their contribution. Without their ongoing commitment, we would not be able to deliver our services to the community.

Public Benefit statement

CELBS recognises grief as a natural human response to loss rather than a diagnosable mental health condition. However, many bereaved people require additional support to navigate their grief, particularly when distress significantly affects their ability to cope with daily life. Many individuals who access our service experience high levels of emotional distress and reduced functioning.

Clients frequently report a deterioration in physical health following bereavement, alongside increased use of alcohol, tobacco, or non-prescription drugs as coping mechanisms. It is also common for clients to be prescribed medication for depression, anxiety, panic attacks, stress, and sleep difficulties, and to make increased use of GP and other health services. As counselling progresses, we expect to see a reduction in these areas of concern, reflecting improved wellbeing and coping.

In setting our objectives and planning activities, the Trustees have had regard to the Charity Commission's guidance on public benefit, including Public Benefit: Running a Charity (PB2). The activities and achievements outlined below demonstrate how CELBS responds to the needs of its beneficiaries and delivers public benefit to the community.

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

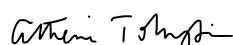
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The trustees' report was approved by the Board of Trustees 12 January 2026 and signed on its behalf:



Catherine Tollington
Chair

20 January 2026

CITY & EAST LONDON BEREAVEMENT SERVICE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CITY & EAST LONDON BEREAVEMENT SERVICE

I report to the trustees on my examination of the financial statements of City & East London Bereavement Service (the charity) for the year ended 31 March 2025.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

David Terry FCA

Ramon Lee Ltd
Chartered Accountants
93 Tabernacle Street
London
EC2A 4BA

Dated: 20 January 2026

CITY & EAST LONDON BEREAVEMENT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Total 2025 £	Total 2024 £
<u>Income and endowments from:</u>				
Donations and legacies	3	29,990	29,990	14,617
Charitable activities	4	37,142	37,142	37,615
Investments	5	132	132	267
Income from other trading activities	6	-	-	1,513
Total income		<u>67,264</u>	<u>67,264</u>	<u>54,012</u>
<u>Expenditure on:</u>				
Raising funds	7	2,924	2,924	2,597
Charitable activities	8	63,501	63,501	55,367
Total expenditure		<u>66,425</u>	<u>66,425</u>	<u>57,964</u>
Net income/(expenditure) for the year/ Net movement in funds		839	839	(3,952)
Fund balances at 1 April 2024		<u>8,128</u>	<u>8,128</u>	<u>12,080</u>
Fund balances at 31 March 2025		<u><u>8,967</u></u>	<u><u>8,967</u></u>	<u><u>8,128</u></u>

CONTINUING OPERATIONS

None of the charity's activities were acquired or discontinued during the above financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The charity has no recognised gains or losses other than the above movement in funds for the above financial period.

The notes on pages 10 to 17 form part of these financial statements.

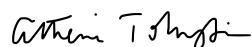
CITY & EAST LONDON BEREAVEMENT SERVICE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	13	1,489		1,485	
Cash at bank and in hand		12,118		10,081	
		<u>13,607</u>		<u>11,566</u>	
Creditors: amounts falling due within one year	14	<u>(4,640)</u>		<u>(3,438)</u>	
Net current assets			<u>8,967</u>		<u>8,128</u>
Income funds					
Unrestricted funds			<u>8,967</u>		<u>8,128</u>
			<u>8,967</u>		<u>8,128</u>

The financial statements were approved by the Trustees on 20 January 2026 and were signed on its behalf by:



Catherine Tollington
Chair

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Charity's Financial Statements show a surplus of £839 (2024 - deficit of £3,952) for the year and free reserves of £8,967 (2024 - £8,128).

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and amount can be measured reliably.

- Income received by way of grants and donations are included in full in the Statement of Financial Activities when received, unless they relate to a specified future period, in which case they are deferred.
- Income from charitable activities received by way of revenue grants and donations are credited to restricted incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.
- Grants and donations of general nature which are not conditional on delivering certain levels of service are included as part of Grants, Donations and Legacies as shown under note 2. Performance related grants and donations which have conditions for a specific outcome are include as Income from Charitable Activities as shown in Note 3.
- Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Deprecation on the related fixed assets is charged against the restricted fund.
- Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract.
- Investment income is included when receivable.

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

(a) Cost of raising funds includes staff time used to raise grants and donations and their associated support costs.

(b) Expenditure on charitable activities includes the costs directly associated with providing bereavement services to further the purposes of the Charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the Trust's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 6.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Individual fixed assets costing £200 or more are capitalised at cost.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	Over 5 years straight line
Office equipment	Over 3 years straight line

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.9 Taxation

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.11 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refers to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. No such donations were received during the year.

1.12 Cash flow statement

The charity qualifies as a small charity and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds £	Total 2025 £	Total 2024 £
Other donations	21,486	21,486	14,617
Gift Aid	8,504	8,504	-
	<u>29,990</u>	<u>29,990</u>	<u>14,617</u>
For the year ended 31 March 2024	<u>14,617</u>		<u>14,617</u>

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Charitable activities

	Service Provision £	Total 2025 £	Total 2024 £
The Marie Celeste Samaritan Society	25,000	25,000	32,500
Wakefield and Trinity Trust	3,400	3,400	-
London Borough of Tower Hamlets	1,742	1,742	-
The City of London Solicitors	2,000	2,000	-
Foyle Foundation	5,000	5,000	-
Others	-	-	5,115
	<u>37,142</u>	<u>37,142</u>	<u>37,615</u>
Analysis by fund			
Unrestricted funds	<u>37,142</u>	<u>37,142</u>	<u>37,615</u>
	<u>37,142</u>	<u>37,142</u>	<u>37,615</u>
For the year ended 31 March 2024			
Unrestricted funds	<u>37,615</u>		<u>37,615</u>
	<u>37,615</u>		<u>37,615</u>

5 Investments

	Unrestricted funds £	Total 2025 £	Total 2024 £
Investment income	132	132	267
	<u>132</u>	<u>132</u>	<u>267</u>
For the year ended 31 March 2024	<u>267</u>		<u>267</u>

6 Income from other trading activities

	Unrestricted funds £	Total 2025 £	Total 2024 £
Fundraising events	-	-	1,513
	<u>-</u>	<u>-</u>	<u>1,513</u>
For the year ended 31 March 2024	<u>1,513</u>		<u>1,513</u>

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Raising funds

	Unrestricted funds £	Total 2025 £	Total 2024 £
Salaries and subcontract staff costs	344	344	377
Fundraising costs	2,580	2,580	2,220
	<u>2,924</u>	<u>2,924</u>	<u>2,597</u>
For the year ended 31 March 2024			
Fundraising	<u>2,597</u>		<u>2,597</u>
	<u>2,597</u>		<u>2,597</u>

8 Charitable activities

	Service Provision £	Conferences and events £	Total 2025 £	Total 2024 £
Salaries and subcontract staff costs	51,455	275	51,730	43,051
Training costs	-	-	-	1,134
Insurance	1,423	-	1,423	474
	<u>52,878</u>	<u>275</u>	<u>53,153</u>	<u>44,659</u>
Share of support costs (see note 9)	8,127	-	8,127	8,560
Share of governance costs (see note 9)	2,221	-	2,221	2,148
	<u>63,226</u>	<u>275</u>	<u>63,501</u>	<u>55,367</u>
Analysis by fund				
Unrestricted funds	<u>63,226</u>	<u>275</u>	<u>63,501</u>	<u>55,367</u>
	<u>63,226</u>	<u>275</u>	<u>63,501</u>	<u>55,367</u>
For the year ended 31 March 2024				
Unrestricted funds	<u>55,065</u>	<u>302</u>		<u>55,367</u>
	<u>55,065</u>	<u>302</u>		<u>55,367</u>

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between charity's key activity undertaken in the year. All the general support and governance costs are allocated to activities at different percentages, based on staff time and the number of service delivery hours attributable to each activity.

	Support costs	Governance costs	2025	2024
	£	£	£	£
General office and finance staff	-	481	481	528
Premises and other office costs	3,182	-	3,182	4,232
Communication costs	2,873	-	2,873	2,581
Legal & professional costs	1,618	-	1,618	1,318
Other expenses	454	60	514	489
Independent Examiners fee	-	1,680	1,680	1,560
	<u>8,127</u>	<u>2,221</u>	<u>10,348</u>	<u>10,708</u>
Analysed between				
Charitable activities	<u>8,127</u>	<u>2,221</u>	<u>10,348</u>	<u>10,708</u>
	<u>8,127</u>	<u>2,221</u>	<u>10,348</u>	<u>10,708</u>

10 Net movement in funds

	2025	2024
	£	£
Net movement in funds is stated after charging/(crediting)		
Independent examiner's fees	<u>1,680</u>	<u>1,560</u>

11 Employees

	2025	2024
	£	£
Employment costs		
Salaries	<u>52,555</u>	<u>43,956</u>
	<u>52,555</u>	<u>43,956</u>

There were no employees whose annual remuneration was more than £60,000.

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost			
At 1 April 2024	24,826	10,465	35,291
At 31 March 2025	24,826	10,465	35,291
Depreciation and impairment			
At 1 April 2024	24,826	10,465	35,291
At 31 March 2025	24,826	10,465	35,291
Carrying amount			
At 31 March 2025	-	-	-
At 31 March 2024	-	-	-

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	535	535
Prepayments	954	950
	1,489	1,485

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,400	455
Other creditors	1,560	1,404
Accruals	1,680	1,579
	4,640	3,438

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total Unrestricted funds 2025 £	Restricted funds £	Total 2024 £
Fund balances at 31 March 2025 are represented by:					
Current assets/(liabilities)	8,967	-	8,967	8,128	8,128
	8,967	-	8,967	8,128	8,128

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

CITY & EAST LONDON BEREAVEMENT SERVICE

England & Wales - Charity number 1169797

Accounts

Charity registration number 1169797

CITY & EAST LONDON BEREAVEMENT SERVICE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

CITY & EAST LONDON BEREAVEMENT SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Catherine Tollington - Chair Polly Fitch Kate Phillips Steve Gilvin
Charity number	1169797
Registered office	Room 14 St Margaret's House 15 Old Ford Road Bethnal Green London E2 9PL
Independent examiner	David Terry FCA Ramon Lee Ltd Chartered Accountants 93 Tabernacle Street London EC2A 4BA
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill, West Mailing Kent ME19 4JQ

CITY & EAST LONDON BEREAVEMENT SERVICE

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 17

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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).

Objectives and activities

Objects

The objects of The City & East London Bereavement Service are the relief of those who are psychologically, emotionally or otherwise distressed by death or terminal illness in the London Borough of Tower Hamlets and east London, including patients of the Barts Health NHS Trust.

Activities

We are the only specialist bereavement counselling service in Tower Hamlets. Our service is open to anyone aged 18 and over. We offer the following services to our community:

One-to-one counselling

One-to-one counselling accounts for the majority of sessions we deliver. For those clients whose loved ones died in a Barts Health NHS Trust hospital we offer 12 weeks of free counselling. We invite all to contribute to the cost of counselling if they are able, but there is no obligation to do so. One-to-one counselling provides a safe and confidential space to focus on the impact of the client's loss. During each session the counsellor will support the client to explore their thoughts and feelings in a safe and confidential environment. For many people, knowing that they can have a weekly space and time to talk about what has happened, the impact for everyday life and the future, is immensely helpful and reassuring. The counselling session takes place at the same day and time each week. Each session is for 50 minutes.

One-to-one sessions are predominately provided face to face but can also be provided via telephone and on Zoom.

Early Bereavement Support

Early Bereavement Support (EBS) is for those clients seeking counselling in the first few weeks or months following their bereavement. It is recognised that starting counselling too early can interfere with the natural process of grief and the type of support required at this time is different. Early Bereavement Support offers a psychoeducational approach to supporting those in the early stages of grief. It is more flexible and can be simply a one-off session, or it may be two or three sessions spread over a few months, up to a maximum of four sessions. Some of the issues that clients have been helped with as a result of Early Bereavement Support include:

- Going back to work
- Talking to children to help them understand and support their grief
- Practical tasks following the death and managing these
- Managing family dynamics

Grief Cafe

We provide a monthly grief cafe at the Bromley by Bow Centre which is an informal space where people with similar experiences can chat and talk about how they might be feeling and make friends and connections outside the group.

Advice and Signposting

Due to a lack of statutory provision of bereavement support for those with acute and enduring mental health conditions, we are often approached by services in the voluntary and community sector seeking advice and wishing to make referrals that do not fall into our scope and remit. On these occasions we will always endeavour to signpost to an alternative, more appropriate service.

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

In the financial year 2023/2024 we experienced a significant increase in demand from the previous year, with more clients being referred from Barts Trust Hospitals, a more diverse client group and more referrals from Tower Hamlets and Waltham Forest.

Activity	2023/2024			
Activity	2023/2024		2022/2023	
Referrals	290		151	
Assessments	192		124	
Clients in counselling	115		85	
Counselling sessions	1296		1110	
Borough	No.	%	No.	%
LBTH	63	56	55	65
City	1	1	1	1
Waltham Forest	33	29	14	16
Redbridge	4	4	4	5
Hackney	5	2	4	5
Other	9	8	7	8
TOTAL	115	100	85	100
Ethnicity	No.	%	No.	%
Asian/British Asian	26	23	17	20
Black/Black British/Caribbean/African	10	9	3	4
Mixed/Multiple Ethnic Groups	13	11	5	6
White British	43	37	51	60
White Other	16	14	8	9
Not declared	7	6	1	1
TOTAL	115	100	85	100

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Networking and Partnership

We continue to work closely with our partners, in particular the Bereavement Team at Barts Health NHS Trust and activities this year included the Barts Annual Bereavement Conference which was attended by some of our counsellors and where CELBS had a stall to raise awareness of the service and at which we were asked to open the conference with a tribute to Colin Murray Parkes. We supported the annual "Dying Matters" programme at the Royal London Hospital.

Training & Continuous Professional Development (CPD)

- As part of their placement at CELBS our Volunteer Counsellors are offered an annual programme of CPD, which includes training on a range of topics related to and relevant to our work in bereavement counselling. These build on our specialist knowledge and include topics such as We provided training for our counsellors in:
 - Compassion Focused Therapy for Trauma
 - Managing Suicidal Ideation
 - Working with Neurodiversity
 - Adult Attitude to Grief Scale

FINANCE AND FUNDRAISING

Fundraising continues to be a challenge, but we are very grateful for the support of our amazing London Marathon runners who between them raised £18,000. We also had incredible support from the team at the Royal London Hospital who not only ran for CELBS but also organised a bake sale in the hospital as a fundraiser.

We would like to thank the following funders:

- Marie Celeste Samaritan Society
- Edward Gostling Foundation
- East London Community Fund
- Friends, volunteers and supporters of CELBS who participated in our annual fundraising quiz
- Thank you also to the many clients and supporters of CELBS who have kindly given us donations

Financial review

The Statement of Financial Activities showed a net deficit of £3,952 (2023 – Surplus- £11,485) for the year and reserves stand at £8,128 (2023 - £12,080).

Risk Management

The Board of Trustees has considered the major risks to which the charity is exposed and has reviewed these risks and established systems and procedures to manage them. A risk assessment is conducted annually at the February meeting to review the major risks faced by the charity and to ensure that the trustees (acting as directors of the charitable company) have a sound knowledge of the charity and are in an informed position regarding its operations.

Reserves Policy

It is the policy of the Trustees to maintain reserves at a sufficient level to enable activities in the medium term. Reserves are at a level to guarantee the continuation of activities despite any unexpected shortfalls in income.

The level of unrestricted reserves as at 31st March 2024, was £8,128, which represents approximately 6 weeks running costs. The Trustees are aware of the need to increase the level of reserves.

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

- To continue to develop and diversify our funding streams
- To continue to develop our partnerships with other organisations as appropriate, to share resources and develop joint working across areas of mutual service development. These include the Royal London Hospital, local NHS Community Mental Health teams, local GP practices and local community-based charities.
- We want to build on our current model to become more accessible and relevant to people who experience health inequalities.

SUMMARY & CONCLUSION

The Trustees are pleased that we have continued to operate the service despite the challenges of fundraising and the increasing demands on our service, and in doing so have continued to deliver public benefit to those who wish to access the service.

We continue to offer professional, specialist and timely bereavement counselling to the residents of Tower Hamlets and the surrounding area. The services we offer ensure that at different times during their period of grief, clients are able to access appropriate support.

Our governance structure is open and transparent, working closely with a range of stakeholders that further supports the delivery of our aims and objectives.

Given the resources available to us we continue to offer extremely good value to the local community. Increased funding would enable us to offer the service to more clients and thereby meet the increase in demand. It would also allow us to support a wider range of clients including those with more complex grief and to co-design a more wide-ranging service with the local community and other stakeholders.

We continue to receive excellent feedback from our clients who are appreciative of the professional and compassionate service they experience at CELBS. This has also been externally validated by the BACP this year.

The charity is in a good position to embed practices and to develop the range of services we deliver to strengthen our offer the residents of Tower Hamlets.

We would like to thank everyone involved in the continuing success of CELBS, from our team of Trustees to our committed staff, supervisors and volunteers who provide a vital service for the bereaved residents of the City and East London.

Structure, governance and management

Governing document

The trust was formed through a declaration of trust dated 18 September 1997. It was registered as a Charitable Incorporated Organisation (CIO) on 20th October 2016 under charity number 1169797, formally a charity registered under charity number 1071282.

Founding of service

The City & East London Bereavement Service was originally founded in 1984 by Dr Colin Murray Parkes, O.B.E., who was an internationally renowned expert in the care of the bereaved and who worked as a Consultant Psychiatrist in Tower Hamlets for many years.

Appointment of Trustees

The Board of Trustees has power to appoint additional Trustees as it considers fit to do so. The Trustees in office in the year are set out on page 6. The Trustees have no beneficial interest in the organisation other than as members.

Organisation

The Trustees meet regularly in order to manage the affairs of the charity. Day-to-day running of the charity is the responsibility of the Operations Manager who manages the staff and reports directly to the Board of Trustees.

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Charity staff

- Clinical Lead: Sheridan Parsons
- Counselling Co-ordinator: Shyko Amos
- Clinical Supervisors: Marcia Haley, Christina Fraser-Jones & Sharmayne Cassius
- Trainer: Sheridan Parsons
- Volunteer Counsellors: 10
- Paid counsellors: 3

All our counsellors (volunteer and paid) attend clinical supervision as part of their role within the organisation, this is in addition to their clinical work. Clinical supervision is a requirement to practice. It ensures all of our counsellors are working safely, professionally and ethically within their competencies and within our policies and procedures. As a BACP accredited service, clinical supervision at CELBS is provided in accordance with their guidelines.

The majority of our counselling is provided by volunteer counsellors although we engage some paid counsellors to provide specialist support where required.

As a small project rooted in our community, with a deep understanding of the issues facing our local population, we attempt to recruit counsellors from within Tower Hamlets and the surrounding North and East London Boroughs. Our client group is drawn from a wide cultural and ethnic demographic, where huge socio-economic diversity and related issues of poverty and disadvantage are present. It is important, therefore, that our counsellors are aware of and sensitive to how these factors impact people's access to counselling and specifically for CELBS what that means for how they experience bereavement and grief, due to religious and cultural practices and beliefs. Although we do not promote our service as multi-lingual, we do have a counsellor appointed to work with clients whose first language is Sylheti/Bengali, the second most spoken language in Tower Hamlets.

Our counsellors are there to support bereaved people at what can be the most difficult time in their lives. They are professional, thoughtful, and hardworking and we wish to thank them all for their support over the past year. Without their commitment we would not be able to deliver the services we do.

Public Benefit statement

We understand that grief is a natural process, not a diagnosable mental health problem. However, for many people, whatever the cause of their bereavement, they need additional help and support to navigate their loss and it is common that people who access our service are in enormous distress and struggling to cope on a daily basis.

Many clients report an increase in their own physical ill-health as a result of their bereavement. Often there is an increase in the use of alcohol, tobacco and non-prescription drugs as an aid to coping with their grief. In addition, many clients will be in receipt of some form of medication for depression, anxiety and/or panic attacks, stress, and poor sleeping patterns. Accessing other specialist health services and frequently visiting their GP is also more common amongst those who are grieving. As bereavement counselling progresses, we expect to see a reduction in all of these areas of concern.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running a Charity' (PD2). The achievements and activities listed below demonstrate our response to the needs of our client group and the public benefit to our community resulting from our activities.

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

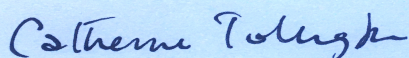
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The trustees' report was approved by the Board of Trustees and signed on its behalf:



Catherine Tollington
Chair

30 January 2025

CITY & EAST LONDON BEREAVEMENT SERVICE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CITY & EAST LONDON BEREAVEMENT SERVICE

I report to the trustees on my examination of the financial statements of City & East London Bereavement Service (the charity) for the year ended 31 March 2024.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

David Terry FCA

Ramon Lee Ltd
Chartered Accountants
93 Tabernacle Street
London
EC2A 4BA

Dated: 30 January 2025

CITY & EAST LONDON BEREAVEMENT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<u>Income and endowments from:</u>					
Donations and legacies	3	14,617	-	14,617	13,980
Charitable activities	4	37,615	-	37,615	37,228
Investments	5	267	-	267	87
Income from other trading activities	6	1,513	-	1,513	-
Total income		<u>54,012</u>	<u>-</u>	<u>54,012</u>	<u>51,295</u>
<u>Expenditure on:</u>					
Raising funds	7	2,597	-	2,597	2,465
Charitable activities	8	55,367	-	55,367	37,345
Total expenditure		<u>57,964</u>	<u>-</u>	<u>57,964</u>	<u>39,810</u>
Net (expenditure)/income for the year/ Net movement in funds		(3,952)	-	(3,952)	11,485
Fund balances at 1 April 2023		12,080	-	12,080	595
Fund balances at 31 March 2024		<u>8,128</u>	<u>-</u>	<u>8,128</u>	<u>12,080</u>

CONTINUING OPERATIONS

None of the charity's activities were acquired or discontinued during the above financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The charity has no recognised gains or losses other than the above movement in funds for the above financial period.

The notes on pages 10 to 17 form part of these financial statements.

CITY & EAST LONDON BEREAVEMENT SERVICE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	13	1,485		535	
Cash at bank and in hand		10,081		14,685	
		<u>11,566</u>		<u>15,220</u>	
Creditors: amounts falling due within one year	14	<u>(3,438)</u>		<u>(3,140)</u>	
Net current assets			<u>8,128</u>		<u>12,080</u>
Income funds					
Unrestricted funds			<u>8,128</u>		<u>12,080</u>
			<u>8,128</u>		<u>12,080</u>

The financial statements were approved by the Trustees on 30 January 2025

Catherine Tollington
Chair

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Charity's Financial Statements show a deficit of £3,952 (2023 - a surplus of £11,485) for the year and free reserves of £8,128 (2023 - £12,080).

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and amount can be measured reliably.

- Income received by way of grants and donations are included in full in the Statement of Financial Activities when received, unless they relate to a specified future period, in which case they are deferred.
- Income from charitable activities received by way of revenue grants and donations are credited to restricted incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.
- Grants and donations of general nature which are not conditional on delivering certain levels of service are included as part of Grants, Donations and Legacies as shown under note 2. Performance related grants and donations which have conditions for a specific outcome are include as Income from Charitable Activities as shown in Note 3.
- Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Depreciation on the related fixed assets is charged against the restricted fund.
- Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract.
- Investment income is included when receivable.

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

(a) Cost of raising funds includes staff time used to raise grants and donations and their associated support costs.

(b) Expenditure on charitable activities includes the costs directly associated with providing bereavement services to further the purposes of the Charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the Trust's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 6.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Individual fixed assets costing £200 or more are capitalised at cost.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	Over 5 years straight line
Office equipment	Over 3 years straight line

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.9 Taxation

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.11 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refers to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. No such donations were received during the year.

1.12 Cash flow statement

The charity qualifies as a small charity and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Total 2024	Total 2023
	£	£	£
Other donations	14,617	14,617	13,980
	<u>14,617</u>	<u>14,617</u>	<u>13,980</u>
For the year ended 31 March 2023	<u>13,980</u>		<u>13,980</u>

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	Service Provision	Total 2024	Total 2023
	£	£	£
Charitable Trusts grants	5,115	5,115	37,228
The Marie Celeste Samaritan Society	32,500	32,500	25,000
	<u>37,615</u>	<u>37,615</u>	<u>37,228</u>
Analysis by fund			
Unrestricted funds	37,615	37,615	37,228
	<u>37,615</u>	<u>37,615</u>	<u>37,228</u>
For the year ended 31 March 2023			
Unrestricted funds	37,228		37,228
	<u>37,228</u>		<u>37,228</u>

5 Investments

	Unrestricted funds	Total 2024	Total 2023
	£	£	£
Investment income	267	267	87
	<u>267</u>	<u>267</u>	<u>87</u>
For the year ended 31 March 2023	<u>87</u>		<u>87</u>

6 Income from other trading activities

	Unrestricted funds	Total 2024	Total 2023
	£	£	£
Fundraising events	1,513	1,513	-
	<u>1,513</u>	<u>1,513</u>	<u>-</u>
For the year ended 31 March 2023	<u>-</u>		<u>-</u>

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Raising funds

	Unrestricted funds £	Total 2024 £	Total 2023 £
Salaries and subcontract staff costs	377	377	245
Fundraising costs	2,220	2,220	2,220
	<u>2,597</u>	<u>2,597</u>	<u>2,465</u>
For the year ended 31 March 2023			
Fundraising	<u>2,465</u>		<u>2,465</u>
	<u>2,465</u>		<u>2,465</u>

8 Charitable activities

	Service Provision £	Conferences and events £	Total 2024 £	Total 2023 £
Salaries and subcontract staff costs	42,749	302	43,051	24,400
Training costs	1,134	-	1,134	911
Insurance	474	-	474	2,163
	<u>44,357</u>	<u>302</u>	<u>44,659</u>	<u>27,474</u>
Share of support costs (see note 9)	8,560	-	8,560	8,051
Share of governance costs (see note 9)	2,148	-	2,148	1,820
	<u>55,065</u>	<u>302</u>	<u>55,367</u>	<u>37,345</u>
Analysis by fund				
Unrestricted funds	<u>55,065</u>	<u>302</u>	<u>55,367</u>	<u>37,345</u>
	<u>55,065</u>	<u>302</u>	<u>55,367</u>	<u>37,345</u>
For the year ended 31 March 2023				
Unrestricted funds	<u>37,149</u>	<u>196</u>	<u>37,345</u>	<u>37,345</u>
	<u>37,149</u>	<u>196</u>	<u>37,345</u>	<u>37,345</u>

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Support costs

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between charity's key activity undertaken in the year. All the general support and governance costs are allocated to activities at different percentages, based on staff time and the number of service delivery hours attributable to each activity.

	Support costs	Governance costs	2024	2023
	£	£	£	£
General office and finance staff	-	528	528	343
Premises and other office costs	4,232	-	4,232	2,277
Communication costs	2,581	-	2,581	4,118
Legal & professional costs	1,318	-	1,318	1,076
Other expenses	429	60	489	652
Independent Examiners fee	-	1,560	1,560	1,405
	<u>8,560</u>	<u>2,148</u>	<u>10,708</u>	<u>9,871</u>
Analysed between				
Charitable activities	<u>8,560</u>	<u>2,148</u>	<u>10,708</u>	<u>9,871</u>
	<u>8,560</u>	<u>2,148</u>	<u>10,708</u>	<u>9,871</u>

10 Net movement in funds

	2024	2023
	£	£
Net movement in funds is stated after charging/(crediting)		
Independent examiner's fees	<u>1,560</u>	<u>1,405</u>

11 Employees

	2024	2023
	£	£
Employment costs		
Salaries	<u>43,956</u>	<u>24,988</u>
	<u>43,956</u>	<u>24,988</u>

There were no employees whose annual remuneration was more than £60,000.

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost			
At 1 April 2023	24,826	10,465	35,291
At 31 March 2024	24,826	10,465	35,291
Depreciation and impairment			
At 1 April 2023	24,826	10,465	35,291
At 31 March 2024	24,826	10,465	35,291
Carrying amount			
At 31 March 2024	-	-	-
At 31 March 2023	-	-	-

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	535	535
Prepayments	950	-
	1,485	535

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	455	435
Other creditors	1,404	1,300
Accruals	1,579	1,405
	3,438	3,140

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total Unrestricted funds 2024 £	Restricted funds £	Total 2023 £
Fund balances at 31 March 2024 are represented by:					
Current assets/(liabilities)	8,128	-	8,128	-	12,080
	8,128	-	8,128	-	12,080

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

CITY & EAST LONDON BEREAVEMENT SERVICE

England & Wales - Charity number 1169797

Accounts

Charity registration number 1169797

CITY & EAST LONDON BEREAVEMENT SERVICE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

CITY & EAST LONDON BEREAVEMENT SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Kate Phillips Polly Fitch Catherine Tollington Steve Gilvin
Charity number	1169797
Senior Management	Lois Collings - Operations Manager (resigned June 2022)
Registered office	Room 14 St Margaret's House 15 Old Ford Road Bethnal Green London E2 9PL
Independent examiner	David Terry FCA Ramon Lee Ltd Chartered Accountants 93 Tabernacle Street London EC2A 4BA
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill, West Mailing Kent ME19 4JQ

CITY & EAST LONDON BEREAVEMENT SERVICE

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 17

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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).

Objectives and activities

Objects

The objects of The City & East London Bereavement Service are the relief of those who are psychologically, emotionally or otherwise distressed by death or terminal illness in the London Borough of Tower Hamlets and east London, including patients of the Barts Health NHS Trust. The charity was founded in 1984 by Dr Colin Murray Parkes OBE, an internationally renowned expert in the field of bereavement, and consultant psychiatrist at the Royal London Hospital.

We offer bereavement counselling to anyone aged 18 and over and who lives in Tower Hamlets, the City and surrounding boroughs and has suffered a bereavement. We support couples or individuals who have experienced a miscarriage, stillbirth, neonatal death, or death of a child at any age, including adult children. We also offer an Early Bereavement Support (EBS) service for those who are more recently bereaved.

CELBS is an accredited member of the BACP (no 100262) and an organisational member of the National Counselling Society

Activities

CELBS provides specialist, accessible bereavement counselling and support and offer the following services to our community:

1:1 Counselling

One-to-one counselling accounts for the majority of sessions we deliver.

For those clients whose loved ones died in a Barts Health NHS Trust hospital we offer 12 weeks of free counselling. We ask all clients to contribute to the costs of counselling if they are able, but there is no obligation to do so.

One-to-one counselling provides a safe and confidential space to focus on the impact of the client's loss. During each session the counsellor will support the client to explore their thoughts and feelings in a safe and confidential environment. For many people, knowing that they can have a weekly space and time to talk about what has happened, the impact for everyday life and the future, is immensely helpful and reassuring. The counselling session takes place at the same day and time each week. Each session is for 50 minutes. One-to-one sessions are predominately provided face to face but can also be provided via telephone and Zoom.

Couples Counselling for Bereaved Parents

Counselling to support couples following the death of their child, including the circumstances of the child's death, the impact grief is having on the couple individually and in their relationship. Depending on the age of the child who has passed away, the counselling may also focus on any anxieties they might have about having another child.

Early Bereavement Support

Early Bereavement Support (EBS) is for those clients seeking counselling in the first few weeks or months following their bereavement. It is recognised that starting counselling too early can interfere with the natural process of grief and the type of support required at this time is different. Early Bereavement Support offers a psychoeducational approach to supporting those in the early stages of grief. It is more flexible and can be simply a one-off session, or it may be two or three sessions spread over a few months, up to a maximum of six sessions. Some of the issues that clients are supported with include returning to work; talking to children to help them understand and support their grief; practical tasks following the death and managing these; managing family dynamics.

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Advice and Signposting

Due to a lack of statutory provision of bereavement support for those with acute and enduring mental health conditions, we are often approached by services in the voluntary and community sector seeking advice and wishing to make referrals that do not fall into our scope and remit. This maybe where the predominant factor affecting the client is not one of bereavement or where the client is already undergoing therapy. Our primary responsibility is to ensure the safety of the client and on these occasions, we will always endeavour to signpost to an alternative, more appropriate service.

Networking and Partnership

We have greatly benefited from working with a range of partners, including referrers, as they continue to think about how best to meet the needs of the bereaved people they serve. These groups include:

- The Bereavement Team at Barts Health NHS Trust
- Older Person's Clinic (Royal London Hospital)
- Liaison and Psychological Medicine Service (Royal London Hospital)
- Bromley by Bow Centre
- Tower Hamlets Talking Therapies (East London Foundation Trust)
- Waltham Forest Talking Therapies (East London Foundation Trust)
- The Brady Centre
- Margaret Centre, Whipps Cross Hospital
- Community Mental Health Team (East London Foundation Trust)
- Children and Families Service (London Borough Tower Hamlets)
- Social Prescribing Teams North East London NHS Primary Care Networks
- Peer Mentoring Service (Department for Work and Pensions)
- Welfare Rights Advice Service (First Love Foundation)
- Integrated Offender Management (Metropolitan Police)

We are very grateful to the Bromley by Bow Centre who provide counselling space for us at their community centre.

Training & Continuous Professional Development (CPD)

As part of their placement at CELBS our Volunteer Counsellors are offered an annual programme of CPD, which includes training on a range of topics related to and relevant to our work in bereavement counselling. These build on our specialist knowledge and include topics such as working with parents following still birth, miscarriage and death and supporting clients through trauma. These training days are offered externally to other therapists who might be interested.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

We have moved back to working in person following the pandemic, although we still provide online or telephone counselling for those clients who prefer a remote service. Our services are provided at our counselling room at St Margaret's House in Bethnal Green and at the Bromley by Bow Centre.

The demand for our services has continued to grow and the impact of the pandemic is still being felt. The experience of bereavement and grief for many people left them to grieve in isolation, without the support of family and friends and without observing the rites and rituals that bring comfort to those who mourn. We have seen more clients presenting with complex mental health conditions, increased dependence on drugs and alcohol and suicidal ideation (thought); and more clients accessing the service because they have been bereaved by suicide.

As a result, during 2022/23 we continued to engage paid counsellors into our service model, to work with the increase in clients presenting with complex needs which require the knowledge, skills and experience of an experienced, qualified counsellor to help them. This has been enabled by a substantial grant from the Marie Celeste Samaritan Society, for which the Trustees are extremely grateful. We have counsellors who deliver Early Bereavement Support, counselling in other languages and 12 weeks of 1:1 counselling for our most complex clients.

During the period April 2022 to March 2023, we received a total of 151 enquiries (self-referrals and referrals from health professionals) and completed a total of 124 assessments. From there, 85 clients entered counselling.

We are delighted that our annual organisation accreditation review with the British Association of Counselling and Psychotherapy was successful until July 2024.

FUNDRAISING

Our sincere thanks go to the following funders to continue to support our work:

- Marie Celeste Samaritan Society
- Albert Hunt Trust
- Edward Gostling Foundation
- Worshipful Company of Insurers Charitable Trust
- The volunteers who ran the Marathon in 2022 for CELBS, which helped us to raise significant and much needed funds for the charity
- The many friends, volunteers, clients and supporters of CELBS who have kindly given us donations and/or who participated in our annual fundraising quiz.

FUTURE PLANS AND DEVELOPMENTS

- To continue to develop and diversify our funding streams
- To build on the work of the past year and continue to secure financial stability that leads to a sustainable service model and staffing structure in the face of a growing demand for our service
- To continue to develop our partnerships with other organisations as appropriate, to share resources and develop joint working across areas of mutual service development. These include the Royal London Hospital, local NHS Community Mental Health teams, local GP practices and local community-based charities.
- We want to build on our current model to become more accessible and relevant to people who experience health inequalities. Specifically, we want to increase our support to BAME communities and individuals with mental health diagnoses.
- To introduce a Grief Café in partnership with the Bromley by Bow Centre

SUMMARY & CONCLUSION

The Trustees are pleased that the charity has improved its financial position which will allow us to continue to offer professional, specialist and timely bereavement counselling to the residents of Tower Hamlets and the surrounding area. The services we offer ensure that at difficult times during their period of grief, clients are able to access appropriate support.

Our governance structure is open and transparent, working closely with a range of stakeholders that further supports the delivery of our aims and objectives.

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

The Statement of Financial Activities showed a surplus of £11,485 (2022 – a deficit of £43,206) for the year and reserves stand at £12,080 (2022 - £595.)

Risk Management

The Board of Trustees has considered the major risks to which the charity is exposed and has reviewed these risks and established systems and procedures to manage them. A risk assessment is conducted annually at the February meeting to review the major risks faced by the charity and to ensure that the trustees (acting as directors of the charitable company) have a sound knowledge of the charity and are in an informed position regarding its operations.

Reserves Policy

It is the policy of the Trustees to maintain reserves at a sufficient level to enable activities in the medium term. Reserves are at a level to guarantee the continuation of activities despite any unexpected shortfalls in income.

The level of unrestricted reserves as at 31st March 2023, was £12,080, The charity's policy on reserves has been set at a minimum of three months' running costs, with the ambition to reach seven months' running costs. The Trustees are aware of the need to increase the level of reserves.

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 between three and six month's expenditure. The trustees 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. This level of reserves has been maintained throughout the year

Structure, governance and management

Governing document

The trust was formed through a declaration of trust dated 18 September 1997. It was registered as a Charitable Incorporated Organisation (CIO) on 20th October 2016 under charity number 1169797, formally a charity registered under charity number 1071282.

Founding of service

City & East London Bereavement Service was originally founded in 1984 by Dr Colin Murray Parkes, O.B.E., who is an internationally renowned expert in the care of the bereaved and who worked as a Consultant Psychiatrist in Tower Hamlets for many years.

Appointment of Trustees

The Board of Trustees has power to appoint additional Trustees as it considers fit to do so.

The Trustees in office in the year are set out on Legal and Administrative Information. The Trustees have no beneficial interest in the organisation other than as members.

Organisation

The Trustees meet regularly in order to manage the affairs of the charity. Day-to-day running of the charity is the responsibility of the Operations Manager who manages the staff and reports directly to the Board of Trustees.

Charity staff

- Operations Manager: Lois Collings (resigned June 2022)
- Clinical Lead: Sheridan Parsons
- Supervisors: Trish Blundell, Marcia Haley, Christina Fraser-Jones & Sharmayne Cassius
- Trainer: Trish Blundell
- Volunteer Counsellors: 8
- Paid counsellors: 3

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

All our counsellors (volunteer and paid) attend clinical supervision as part of their role within the organisation, this is in addition to their clinical work. Clinical supervision is a requirement to practice. It ensures all of our counsellors are working safely, professionally and ethically within their competencies and within our policies and procedures. As a BACP accredited service, clinical supervision at CELBS is provided in accordance with their guidelines.

The majority of our counselling is provided by volunteer counsellors although we engage some paid counsellors to provide specialist support where required.

As a small project rooted in our community, with a deep understanding of the issues facing our local population, we attempt to recruit counsellors from within Tower Hamlets and the surrounding North and East London Boroughs. Our client group is drawn from a wide cultural and ethnic demographic, where huge socio-economic diversity and related issues of poverty and disadvantage are present. It is important, therefore, that our counsellors are aware of and sensitive to the how these factors impact people's access to counselling and specifically for CELBS what that means for how they experience bereavement and grief, due to religious and cultural practices and beliefs. Although we do not promote our service as multi-lingual, we do have a number of counsellors whose first language is not English and specifically, we have one counsellor appointed to work with clients whose first language is Sylheti/Bengali, the second most spoken language in Tower Hamlets.

Our counsellors are there to support bereaved people at what can be the most difficult time in their lives. They are professional, thoughtful, and hardworking and we wish to thank them all for their support over the past year. Without their commitment we would not be able to deliver the services we do.

Public Benefit statement

We understand that grief is a natural process, not a diagnosable mental health problem. However, for many people, whatever the cause of their bereavement, they need additional help and support to navigate their loss and it is common that people who access our service are in enormous distress and struggling to cope on a daily basis.

Many clients report an increase in their own physical ill-health as a result of their bereavement. Often there is an increase in the use of alcohol, tobacco and non-prescription drugs as an aid to coping with their grief. In addition, many clients will be in receipt of some form of medication for depression, anxiety and/or panic attacks, stress, and poor sleeping patterns. Accessing other specialist health services and frequently visiting their GP is also more common amongst those who are grieving. As bereavement counselling progresses, we expect to see a reduction in all of these areas of concern.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running a Charity' (PD2). The achievements and activities listed below demonstrate our response to the needs of our client group and the public benefit to our community resulting from our activities.

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

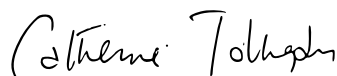
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The trustees' report was approved by the Board of Trustees and signed on its behalf:



.....
Catherine Tollington
Chair

Date: **26/01/24**
.....

CITY & EAST LONDON BEREAVEMENT SERVICE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CITY & EAST LONDON BEREAVEMENT SERVICE

I report to the trustees on my examination of the financial statements of City & East London Bereavement Service (the charity) for the year ended 31 March 2023.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

David Terry FCA

Ramon Lee Ltd
Chartered Accountants
93 Tabernacle Street
London
EC2A 4BA

Dated:**26/01/24**.....

CITY & EAST LONDON BEREAVEMENT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<u>Income and endowments from:</u>					
Donations and legacies	3	13,980	-	13,980	6,128
Charitable activities	4	37,228	-	37,228	26,444
Investments	5	87	-	87	4
Other income	6	-	-	-	11,238
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		51,295	-	51,295	43,814
		<hr/>	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>					
Raising funds	7	2,465	-	2,465	5,906
Charitable activities	8	37,345	-	37,345	81,114
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		39,810	-	39,810	87,020
		<hr/>	<hr/>	<hr/>	<hr/>
Net income/(expenditure) for the year/ Net movement in funds		11,485	-	11,485	(43,206)
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 1 April 2022		595	-	595	43,801
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 March 2023		12,080	-	12,080	595
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

CONTINUING OPERATIONS

None of the charity's activities were acquired or discontinued during the above financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The charity has no recognised gains or losses other than the above movement in funds for the above financial period.

The notes on pages 10 to 17 form part of these financial statements.

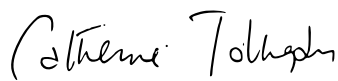
CITY & EAST LONDON BEREAVEMENT SERVICE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	13	535		1,389	
Cash at bank and in hand		14,685		4,333	
		<u>15,220</u>		<u>5,722</u>	
Creditors: amounts falling due within one year	14	<u>(3,140)</u>		<u>(5,127)</u>	
Net current assets			<u>12,080</u>		<u>595</u>
Income funds					
Unrestricted funds			<u>12,080</u>		<u>595</u>
			<u>12,080</u>		<u>595</u>

The financial statements were approved by the Trustees on **26/01/24** and signed on their behalf by:



Catherine Tollington
Chair

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Charity's Financial Statements show surplus of £11,485 for the year and free reserves of £12,080.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and amount can be measured reliably.

- Income received by way of grants and donations are included in full in the Statement of Financial Activities when received, unless they relate to a specified future period, in which case they are deferred.
- Income from charitable activities received by way of revenue grants and donations are credited to restricted incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.
- Grants and donations of general nature which are not conditional on delivering certain levels of service are included as part of Grants, Donations and Legacies as shown under note 2. Performance related grants and donations which have conditions for a specific outcome are included as Income from Charitable Activities as shown in Note 3.
- Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Depreciation on the related fixed assets is charged against the restricted fund.
- Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract.
- Investment income is included when receivable.

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

(a) Cost of raising funds includes staff time used to raise grants and donations and their associated support costs.

(b) Expenditure on charitable activities includes the costs directly associated with providing bereavement services to further the purposes of the Charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the Trust's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 6.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Individual fixed assets costing £200 or more are capitalised at cost.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	Over 5 years straight line
Office equipment	Over 3 years straight line

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.9 Taxation

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.11 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refers to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. No such donations were received during the year.

1.12 Cash flow statement

The charity qualifies as a small charity and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds £	Total 2023 £	Total 2022 £
Charles S French Charitable Trust	-	-	3,240
Other donations	13,980	13,980	377
HMRC Charities	-	-	2,511
	<u>13,980</u>	<u>13,980</u>	<u>6,128</u>
For the year ended 31 March 2022	<u>2,888</u>		<u>6,128</u>

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Service Provision 2023 £	Total 2023 £	Total 2022 £
London Borough of Tower Hamlets grants	-	-	66
Marsh Charitable Trust	-	-	500
Others	12,228	12,228	-
The Marie Celeste Samaritan Society	25,000	25,000	25,878
	<u>37,228</u>	<u>37,228</u>	<u>26,444</u>
Analysis by fund			
Unrestricted funds	37,228	37,228	566
Restricted funds	-	-	25,878
	<u>37,228</u>	<u>37,228</u>	<u>26,444</u>
For the year ended 31 March 2022			
Unrestricted funds	566		566
Restricted funds	25,878		25,878
	<u>26,444</u>		<u>26,444</u>

5 Investments

	Unrestricted funds £	Total 2023 £	Total 2022 £
Investment income	87	87	4
	<u>87</u>	<u>87</u>	<u>4</u>
For the year ended 31 March 2022	<u>4</u>		<u>4</u>

6 Other income

	Unrestricted funds £	Total 2023 £	Total 2022 £
Fundraising events	-	-	11,238
	<u>-</u>	<u>-</u>	<u>11,238</u>
For the year ended 31 March 2022	<u>11,238</u>		<u>11,238</u>

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Raising funds

	Unrestricted funds £	Total 2023 £	Total 2022 £
Salaries and subcontract staff costs	245	245	566
Fundraising costs	2,220	2,220	5,340
	<u>2,465</u>	<u>2,465</u>	<u>5,906</u>
For the year ended 31 March 2022			
Fundraising and publicity	5,906		5,906
	<u>5,906</u>		<u>5,906</u>

8 Charitable activities

	Service Provision £	Conferences and events £	Total 2023 £	Total 2022 £
Salaries and subcontract staff costs	24,204	196	24,400	56,206
Training costs	911	-	911	4,653
Insurance	2,163	-	2,163	1,087
	<u>27,278</u>	<u>196</u>	<u>27,474</u>	<u>61,946</u>
Share of support costs (see note 9)	8,051	-	8,051	16,945
Share of governance costs (see note 9)	1,820	-	1,820	2,223
	<u>37,149</u>	<u>196</u>	<u>37,345</u>	<u>81,114</u>
Analysis by fund				
Unrestricted funds	37,149	196	37,345	51,996
Restricted funds	-	-	-	29,118
	<u>37,149</u>	<u>196</u>	<u>37,345</u>	<u>81,114</u>
For the year ended 31 March 2022				
Unrestricted funds	51,543	453		51,996
Restricted funds	29,118	-		29,118
	<u>80,661</u>	<u>453</u>		<u>81,114</u>

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Support costs

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between charity's key activity undertaken in the year. All the general support and governance costs are allocated to activities at different percentages, based on staff time and the number of service delivery hours attributable to each activity.

	Support costs	Governance costs	2023	2022
	£	£	£	£
General office and finance staff	-	343	343	9,413
Premises and other office costs	2,277	-	2,277	2,881
Communication costs	4,118	-	4,118	3,640
Legal & professional costs	1,076	-	1,076	1,425
Other expenses	580	72	652	509
Independent Examiners fee	-	1,405	1,405	1,300
	<u>8,051</u>	<u>1,820</u>	<u>9,871</u>	<u>19,168</u>
Analysed between				
Charitable activities	<u>8,051</u>	<u>1,820</u>	<u>9,871</u>	<u>19,168</u>
	<u>8,051</u>	<u>1,820</u>	<u>9,871</u>	<u>19,168</u>

10 Net movement in funds

	2023	2022
	£	£
Net movement in funds is stated after charging/(crediting)		
Independent examiner's fees	<u>1,405</u>	<u>1,300</u>

11 Employees

Employment costs	2023	2022
	£	£
Salaries	<u>24,988</u>	<u>66,185</u>
	<u>24,988</u>	<u>66,185</u>

There were no employees whose annual remuneration was more than £60,000.

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

12 Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost			
At 1 April 2022	24,826	10,465	35,291
At 31 March 2023	24,826	10,465	35,291
Depreciation and impairment			
At 1 April 2022	24,826	10,465	35,291
At 31 March 2023	24,826	10,465	35,291
Carrying amount			
At 31 March 2023	-	-	-
At 31 March 2022	-	-	-

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	535	535
Prepayments	-	854
	535	1,389

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	435	3,827
Other creditors	1,300	-
Accruals	1,405	1,300
	3,140	5,127

15 Government grants

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Movements in the year:		
Deferred income at 1 April 2022	-	(12,500)
Released from previous periods	-	12,500
Deferred income at 31 March 2023	-	-

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		Balance at 31 March 2023
	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	
	£	£	£	£	£
The Marie Celeste Samaritan Society	25,878	(25,878)	-	-	-
Charles S French Charitable Trust	3,240	(3,240)	-	-	-
	<u>29,118</u>	<u>(29,118)</u>	<u>-</u>	<u>-</u>	<u>-</u>

Purpose of restricted funds:

The Marie Celeste Samaritan Society – funding towards bereavement services to relatives of patients of The Royal London Hospital.

East End Community Foundation – funding to pay for counselling.

BBBC Bromley grant – funding to pay for counselling.

17 Analysis of net assets between funds

	Unrestricted funds	Total Unrestricted funds		Total
	2023	2023	2022	2022
	£	£	£	£
Fund balances at 31 March 2023 are represented by:				
Current assets/(liabilities)	12,080	12,080	595	595
	<u>12,080</u>	<u>12,080</u>	<u>595</u>	<u>595</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

CITY & EAST LONDON BEREAVEMENT SERVICE

England & Wales - Charity number 1169797

Accounts

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2022

Charity No: 1169797

CITY & EAST LONDON BEREAVEMENT SERVICE

REPORT AND ACCOUNTS

CONTENTS

	Page
Trustees' Report	2 - 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11 - 18

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2022

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS102)" (as amended for accounting periods commencing from 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The trust was formed through a declaration of trust dated 18 September 1997. It was registered as a Charitable Incorporated Organisation (CIO) on 20th October 2016 under charity number 1169797, formally a charity registered under charity number 1071282.

Founding of service

City & East London Bereavement Service was originally founded in 1984 by Dr Colin Murray Parkes, O.B.E., who is an internationally renowned expert in the care of the bereaved and who worked as a Consultant Psychiatrist in Tower Hamlets for many years.

Appointment of Trustees

The Board of Trustees has power to appoint additional Trustees as it considers fit to do so.

The Trustees in office in the year are set out on page 7. The Trustees have no beneficial interest in the organisation other than as members.

Organisation

The Trustees meet regularly in order to manage the affairs of the charity. Day-to-day running of the charity is the responsibility of the Operations Manager who manages the staff and reports directly to the Board of Trustees.

Charity staff

- Operations Manager: Lois Collings (resigned June 2022)
- Clinical Lead: Sheridan Parsons
- Supervisors: Trish Blundell, Marcia Haley, Christina Fraser-Jones & Sharmayne Cassius
- Trainer: Trish Blundell
- Volunteer Counsellors: 10
- Paid counsellors: 3

All our counsellors (volunteer and paid) attend clinical supervision as part of their role within the organisation, this is in addition to their clinical work. Clinical supervision is a requirement to practice. It ensures all of our counsellors are working safely, professionally and ethically within their competencies and within our policies and procedures. As a BACP accredited service, clinical supervision at CELBS is provided in accordance with their guidelines.

The majority of our counselling is provided by volunteer counsellors although we engage some paid counsellors to provide specialist support where required. We also increased the amount of paid counselling provided during the period of the COVID-19 pandemic to meet client demand

As a small project rooted in our community, with a deep understanding of the issues facing our local population, we attempt to recruit counsellors from within Tower Hamlets and the surrounding North and East London Boroughs. Our client group is drawn from a wide cultural and ethnic demographic, where huge socio-economic diversity and related issues of poverty and disadvantage are present. It is important, therefore, that our counsellors are aware of and sensitive to the how these factors impact people's access to counselling and specifically for CELBS what that means for how they experience bereavement and grief, due to religious and cultural practices and beliefs. Although we do not promote our service as multi-lingual, we do have a number of counsellors whose first language is not English and specifically, we have one counsellor appointed to work with clients whose first language is Sylheti/Bengali, the second most spoken language in Tower Hamlets.

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2022

Our counsellors are there to support bereaved people at what can be the most difficult time in their lives. They are professional, thoughtful, and hardworking and we wish to thank them all for their support over the past year. Without their commitment we would not be able to deliver the services we do.

Public Benefit statement

We understand that grief is a natural process, not a diagnosable mental health problem. However, for many people, whatever the cause of their bereavement, they need additional help and support to navigate their loss and it is common that people who access our service are in enormous distress and struggling to cope on a daily basis.

Many clients report an increase in their own physical ill-health as a result of their bereavement. Often there is an increase in the use of alcohol, tobacco and non-prescription drugs as an aid to coping with their grief. In addition, many clients will be in receipt of some form of medication for depression, anxiety and/or panic attacks, stress, and poor sleeping patterns. Accessing other specialist health services and frequently visiting their GP is also more common amongst those who are grieving. As bereavement counselling progresses, we expect to see a reduction in all of these areas of concern.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running a Charity' (PD2). The achievements and activities listed below demonstrate our response to the needs of our client group and the public benefit to our community resulting from our activities.

OBJECTIVES AND ACTIVITIES

Objects

The objects of The City & East London Bereavement Service are the relief of those who are psychologically, emotionally or otherwise distressed by death or terminal illness in the London Borough of Tower Hamlets and east London, including patients of the Barts Health NHS Trust.

Activities

We are the only specialist bereavement counselling service in Tower Hamlets. Our service is open to anyone aged 18 and over. We offer the following services to our community:

1:1 Counselling

One-to-one counselling accounts for the majority of sessions we deliver. For those clients whose loved ones died in a Barts Health NHS Trust hospital we offer 12 weeks of free counselling. For those clients whose loved ones died elsewhere we offer up to 24 weeks of paid counselling, with fees agreed on a sliding scale according to income.

Pre-Bereavement Counselling

Pre-bereavement counselling is available to a range of clients with family or friends with life-limiting illnesses.

Couples Counselling for Bereaved Parents

Counselling to support couples following the death of their child, including the circumstances of the child's death, the impact grief is having on the couple individually and in their relationship. Depending on the age of the child who has passed away, the counselling may also focus on any anxieties they might have about having another child.

Early Bereavement Support

Early Bereavement Support (EBS) is for those clients seeking counselling in the first few weeks or months following their bereavement. It is recognised that starting counselling too early can interfere with the natural process of grief and the type of support required at this time is different. Early Bereavement Support offers a psychoeducational approach to supporting those in the early stages of grief. It is more flexible and can be simply a one-off session, or it may be two or three sessions spread over a few months, up to a maximum of six sessions. Some of the issues that clients have been helped with as a result of Early Bereavement Support include:

- Going back to work
- Talking to children to help them understand and support their grief
- Practical tasks following the death and managing these
- Managing family dynamics

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2022

Advice and Signposting

Due to a lack of statutory provision of bereavement support for those with acute and enduring mental health conditions, we are often approached by services in the voluntary and community sector seeking advice and wishing to make referrals that do not fall into our scope and remit. On these occasions we will always endeavour to signpost to an alternative, more appropriate service.

Networking and Partnership

We have greatly benefited from working with the following groups as they continue to think about how best to meet the needs of the bereaved people they serve:

- o St Joseph's Hospice
- o The Carers' Centre, Tower Hamlets
- o Tower Hamlets Social Care
- o The Bereavement Committee at Barts Health NHS Trust
- o Bromley by Bow Centre
- o The Volunteers' Centre, Tower Hamlets
- o Cruse
- o Tower Hamlets Talking Therapies
- o Down to Earth Project (Quaker Social Action)
- o Crossroads Counselling

Training & Continuous Professional Development (CPD)

As part of their placement at CELBS our Volunteer Counsellors are offered an annual programme of CPD, which includes training on a range of topics related to and relevant to our work in bereavement counselling. These build on our specialist knowledge and include topics such as working with parents following still birth, miscarriage and death and supporting clients through trauma. These training days are offered externally to other therapists who might be interested.

ACHIEVEMENTS AND PERFORMANCE

COVID-19

At the start of lockdown in March 2020 our service transitioned from working in person, face-to-face with clients to remote working, offering either online or telephone counselling. We continued to work remotely for the period covered by this report. For most of our clients this has been helpful and welcomed, a way of continuing our presence in the community at a time of unprecedented need. We are aware, however, that for some clients this has been problematic. Not everyone has access to the internet, or a quiet, confidential space where they can be uninterrupted, for just 50 minutes once a week. For some people, their preference will always be to meet their counsellor face-to-face in person.

We have always followed advice from the BACP with regards our response to COVID and its impact on service delivery. Whilst adhering to government restrictions and ensuring we provide a COVID-secure workplace, we made plans to open up our service once again in autumn 2022, so that counsellors and clients can meet in person.

We are in no doubt that the pandemic and the restrictions of lockdown have exacerbated the experience of bereavement and grief for many people, leaving them to grieve in isolation, without the support of family and friends and without observing the rites and rituals that bring comfort to those who mourn.

We have seen more clients presenting with increased dependence on drugs and alcohol and suicidal ideation (thought); and more clients accessing the service because they have been bereaved by suicide.

Lockdown has meant that people had more time to contemplate and ruminate over their losses. These may not necessarily have been COVID-related, although we continue to see many clients who lost loved ones to COVID. Instead, the death may well have happened prior to March 2021 but with time on their hands, we have seen an increase in referrals from people struggling in this way.

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2022

As a result, during 2021/22 we continued to engage paid counsellors into our service model, to work with the increase in clients presenting with complex needs which required the knowledge, skill and experience of a qualified counsellor to help them. This has been enabled by a substantial grant from the Marie Celeste Samaritan Society, for which the Trustees are extremely grateful. We have three paid counsellors who deliver Early Bereavement Support, counselling in other languages and 12 weeks of 1:1 counselling for our most complex clients.

During the period April 2021 to March 2022, we received a total of 148 enquiries (self-referrals and referrals from health professionals) and completed a total of 101 assessments. From there, 90 clients entered counselling.

Although this year continued to be dominated by our response to the pandemic, the Trustees are pleased to report that the high quality of our bereavement service has not been diminished by the need to transition to remote working nor the increase in demand on it. CELBS has remained and continues to be a vital resource in the community for those who are grieving and hurting and in need of support.

We are delighted that our organisation accreditation with the British Association of Counselling and Psychotherapy was successful for a further five years until July 2024.

FUNDRAISING

We have been able to access additional funds due to COVID and its impact on the demand for our service. Our sincere thanks go to:

- Marie Celeste Samaritan Society
- Marsh Charitable Trust
- Charles S French Charitable Trust
- Mary Bake Charity
- Friends, volunteers and supporters of CELBS who participated in our annual fundraising quiz
- Thank you also to the many clients and supporters of CELBS who have kindly given us donations

With the cancellation of the London Marathon in 2020 due to the pandemic CELBS was allocated additional places for the London Marathon held in October 2021. Thank you to the volunteers who ran the Marathon in 2021 for CELBS which helped us to raise significant and much needed funds for the charity.

FUTURE PLANS AND DEVELOPMENTS

- To continue to develop and diversify our funding streams
- To look at ways of securing financial stability that leads to a sustainable service model and staffing structure in the face of a growing demand for our service
- To continue to develop our partnerships with other organisations as appropriate, to share resources and develop joint working across areas of mutual service development. These include the Royal London Hospital, local NHS Community Mental Health teams, local GP practices and local community-based charities.
- We want to build on our current model to become more accessible and relevant to people who experience health inequalities. Specifically, we want to increase our support to BAME communities and individuals with mental health diagnoses.

SUMMARY & CONCLUSION

The Trustees are pleased that we have continued to operate the service despite the challenges presented by COVID-19 and the unprecedented demands it has placed on our service, and in doing so have continued to deliver public benefit to those who wish to access the service. However, this has not been without its difficulties.

We continue to offer professional, specialist and timely bereavement counselling to the residents of Tower Hamlets and the surrounding area. The services we offer ensure that at different times during their period of grief, clients are able to access appropriate support.

Our governance structure is open and transparent, working closely with a range of stakeholders that further supports the delivery of our aims and objectives.

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2022

Given the resources available to us we continue to offer extremely good value to the local community. Increased funding would enable us to offer the service to more clients and thereby meet the increase in demand. It would also allow us to support a wider range of clients including those with more complex grief and to co-design a more wide-ranging service with the local community and other stakeholders.

We continue to receive excellent feedback from our clients who are appreciative of the professional and compassionate service they experience at CELBS. This has also been externally validated by the BACP this year.

The charity is in a good position to embed practices and to develop the range of services we deliver to strengthen our offer the residents of Tower Hamlets.

We would like to thank everyone involved in the continuing success of CELBS, from our team of Trustees to our committed staff, supervisors and volunteers who provide a vital service for the bereaved residents of the City and East London.

FINANCIAL REVIEW

The Statement of Financial Activities showed a deficit of £43,206 (2021 – £12,268) for the year and reserves stand at £595 (2021 - £43,801).

Risk Management

The Board of Trustees has considered the major risks to which the charity is exposed and has reviewed these risks and established systems and procedures to manage them. A risk assessment is conducted annually at the February meeting to review the major risks faced by the charity and to ensure that the trustees (acting as directors of the charitable company) have a sound knowledge of the charity and are in an informed position regarding its operations.

Reserves Policy

It is the policy of the Trustees to maintain reserves at a sufficient level to enable activities in the medium term. Reserves are at a level to guarantee the continuation of activities despite any unexpected shortfalls in income.

The level of unrestricted reserves as at 31st March 2022, was £595, The charity's policy on reserves has been set at a minimum of three months' running costs, with the ambition to reach seven months' running costs. The Trustees are aware of the need to increase the level of reserves.

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Kate Phillips
David Flood (resigned December 2021)
Polly Fitch
Catherine Tollington
Steve Gilvin (joined January 2022)

Senior Management: Lois Collings – Operations Manager (resigned June 2022)

Charity Number: 1169797

Registered Office: St Margaret's House, 15 Old Ford Road, Bethnal Green, London E2 9PL

Independent Examiner: David Terry – Chartered Accountant
Ramon Lee Ltd, 93 Tabernacle Street, London EC2A 4BA

Bankers: CAF Bank Limited, 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

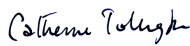
The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then 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 financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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.

APPROVAL

This report was approved by the Trustees 27 January 2023 and signed on its behalf.

DocuSigned by:

96572EAB19E648B...

Ms Catherine Tollington
Chair
City and East London Bereavement Service

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CITY & EAST LONDON BEREAVEMENT SERVICE

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2022.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

**David Terry – Chartered Accountant
RAMON LEE LTD
93 TABERNACLE STREET
LONDON EC2A 4BA**

27 January 2023

CITY & EAST LONDON BEREAVEMENT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
Income					
Donations	2	2,888	3,240	6,128	195
Income from charitable activities	3	567	25,878	26,444	38,125
Income from other trading activities	4	11,238	-	11,238	19,796
Investment income		4	-	4	14
Total income		<u>14,697</u>	<u>29,118</u>	<u>43,814</u>	<u>58,130</u>
Expenditure					
Cost of raising funds	5	5,906	-	5,906	943
Expenditure on charitable activities	5	51,997	29,118	81,114	44,919
Total expenditure		<u>57,903</u>	<u>29,118</u>	<u>87,020</u>	<u>45,862</u>
Net income/(expenditure) and net movement in funds for the year before transfers		(43,206)	-	(43,206)	12,268
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income/(expenditure) and net movement in funds for the year		(43,206)	-	(43,206)	12,268
<i>Reconciliation of funds</i>					
Total funds, brought forward		43,801	-	43,801	31,533
Total funds, carried forward		<u>595</u>	<u>-</u>	<u>595</u>	<u>43,801</u>

CONTINUING OPERATIONS

None of the charity's activities were acquired or discontinued during the above financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The charity has no recognised gains or losses other than the above movement in funds for the above financial period.

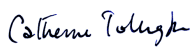
The notes on pages 11 to 18 form part of these accounts.

CITY & EAST LONDON BEREAVEMENT SERVICE

BALANCE SHEET AS AT 31ST MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	9		-		-
Current assets					
Debtors	10	1,389		1,255	
Cash at bank and in hand		<u>4,333</u>		<u>62,593</u>	
		5,722		63,848	
Liabilities					
Creditors falling due with in one year	11	<u>(5,127)</u>		<u>(20,047)</u>	
Net current assets			595		43,801
Net assets			<u>595</u>		<u>43,801</u>
The funds of the charity					
Unrestricted funds:	12		595		43,801
Restricted funds			-		-
Total charity funds			<u>595</u>		<u>43,801</u>

Approved by the Trustees on 27 January 2023 and signed on their behalf by:

DocuSigned by:

 96572EAB19E648B...

..... Ms Catherine Tollington – Chair

The notes on pages 11 to 18 form part of these accounts.

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

1.1 Basis of preparation of accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2019).

The City & East London Bereavement Service meet the definition of a public benefit entity under FRS 102.

The accounts (financial statements) 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.

1.2 Preparation of accounts on a going concern basis

The Charity's Financial Statements show deficit of £43,206 for the year and free reserves of £595.

1.3 Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and amount can be measured reliably.

- (a) Income received by way of grants and donations are included in full in the Statement of Financial Activities when received, unless they relate to a specified future period, in which case they are deferred.
- (b) Income from charitable activities received by way of revenue grants and donations are credited to restricted incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.
- (c) Grants and donations of general nature which are not conditional on delivering certain levels of service are included as part of Grants, Donations and Legacies as shown under note 2. Performance related grants and donations which have conditions for a specific outcome are include as Income from Charitable Activities as shown in Note 3.
- (d) Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Depreciation on the related fixed assets is charged against the restricted fund.
- (e) Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract.
- (f) Investment income is included when receivable.

1.4 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refers to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. No such donations were received during the year.

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2022

1.5 Expenditure recognition and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- (a) Cost of raising funds includes staff time used to raise grants and donations and their associated support costs.
- (b) Expenditure on charitable activities includes the costs directly associated with providing bereavement services to further the purposes of the Charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the Trust's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 6.

1.7 Funds structure

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the company at the discretion of the Management Board.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor imposed conditions.

1.8 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Individual fixed assets costing £200 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases.

Furniture and fittings	-	Over 5 years straight line
Office equipment	-	Over 3 years straight line

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short term cash deposits.

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.11 Financial instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Taxation

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2022

1.13 Judgement and key sources of estimation uncertainty

In the application of the company's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

1.14 Cash flow statement

The charity qualifies as a small charity and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

2. GRANTS AND DONATIONS

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Charles S French Charitable Trust	-	3,240	3,240	-
Individual donations	-	-	-	50
Other donations	377	-	377	145
HMRC Charities	2,511	-	2,511	-
	<u>2,888</u>	<u>3,240</u>	<u>6,128</u>	<u>195</u>

The grants and donations income in 2021 totalling £195 was all attributed to unrestricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Service Provision:				
East End Community Foundation grant	-	-	-	10,125
BBBC Bromley grant	-	-	-	8,000
The Marie Celeste Samaritan Society	-	25,878	25,878	15,000
London Borough of Tower Hamlets grants	67	-	67	5,000
Marsh Charitable Trust	500	-	500	-
	<u>567</u>	<u>25,878</u>	<u>26,444</u>	<u>38,125</u>

Income from charitable activities in 2021 totalling £38,125 was attributed to £5,000 unrestricted funds and £33,125 restricted funds.

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2022

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Fundraising events	11,238	-	11,238	19,796
	<u>11,238</u>	<u>-</u>	<u>11,238</u>	<u>19,796</u>

Income from other trading activities in 2021 totalling £19,796 was all attributed to unrestricted funds.

5. ANALYSIS OF EXPENDITURE

	Voluntary Income	Service Provision	Conferences and events	Total 2022	Total 2021
	£	£	£	£	£
Salaries and subcontract staff costs	566	55,754	453	56,772	34,214
Training costs	-	4,653	-	4,653	2,005
Fundraising costs	5,340	-	-	5,340	100
Insurance	-	1,087	-	1,087	497
Support costs (note 6)	-	16,945	-	16,945	6,755
Governance costs (note 6)	-	2,223	-	2,223	2,292
	<u>5,906</u>	<u>80,662</u>	<u>453</u>	<u>87,020</u>	<u>45,863</u>

Of the £83,947 expenditure in 2022 (2021- £45,862), £54,830 was charged to unrestricted funds (2021- £12,737) and £29,118 to restricted funds (2021-£33,125).

6. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between charity's key activity undertaken (see note 5) in the year. All the general support and governance costs are allocated to activities at different percentages, based on staff time and the number of service delivery hours attributable to each activity.

	General Support	Governance Function	Total 2022	Total 2021
	£	£	£	£
General office and finance staff	8,621	792	9,413	1,180
Premises and other office costs	2,881	-	2,881	2,136
Communication costs	3,640	-	3,640	2,415
Legal & professional costs	1,425	-	1,425	2,135
Other expenses	378	131	509	581
Independent Examiners fee	-	1,300	1,300	600
	<u>16,945</u>	<u>2,223</u>	<u>19,168</u>	<u>9,047</u>

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2022

7. NET INCOME/(EXPENDITURE) FOR THE YEAR

The net surplus of income over expenditure is stated after charging:

	2022	2021
	£	£
Independent examiner's fees	1,200	600

8. ANALYSIS OF STAFF COSTS, TRUSTEES REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL

The Charity did not have any employees during the year.

There were no transactions with the Trustees in the year.

The key management personnel of the Charity comprise the Trustees and Executive Officer, none of whom were employed or paid fees by the Charity.

9. TANGIBLE FIXED ASSETS

	2022	2021
	£	£
NET BOOK VALUES		
Furniture and fittings	-	-
Office equipment	-	-
	-	-

MOVEMENTS IN YEAR

<u>Cost</u>	Opening Balances £	Additions £	Disposals £	Closing Balances £
Furniture and fittings	24,826	-	-	24,826
Office equipment	10,465	-	-	10,465
	35,292	-	-	35,292
 <u>Depreciation</u>	 Opening Balances £	 Charge For Year £	 Disposals £	 Closing Balances £
Furniture and fittings	24,826	-	-	24,826
Office equipment	10,465	-	-	10,465
	35,292	-	-	35,292

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2022

10. DEBTORS

	2022	2021
	£	£
Other debtors and prepayments	1,389	1,255
	<u>1,389</u>	<u>1,255</u>

11. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	3,827	5,569
Other creditors and accruals	1,300	1,978
Deferred income (Note 14)	-	12,500
	<u>5,127</u>	<u>20,047</u>

12. MOVEMENT IN FUNDS

	Balance at 01/04/2021	Income	Expenditure	Transfer between funds	Balance at 31/03/2022
	£	£	£	£	£
Restricted funds:					
The Marie Celeste Samaritan Society	-	25,878	25,878	-	-
Charles S French Charitable Trust	-	3,240	3,240	-	-
	<u>-</u>	<u>29,118</u>	<u>29,118</u>	<u>-</u>	<u>-</u>
Unrestricted funds					
General funds	43,801	14,697	57,903	-	595
Total unrestricted funds	<u>43,801</u>	<u>14,697</u>	<u>57,903</u>	<u>-</u>	<u>595</u>
Total funds	<u>43,801</u>	<u>43,815</u>	<u>87,020</u>	<u>-</u>	<u>595</u>

Purpose of restricted funds:

The Marie Celeste Samaritan Society – funding towards bereavement services to relatives of patients of The Royal London Hospital.

East End Community Foundation – funding to pay for counselling.

BBBC Bromley grant – funding to pay for counselling.

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2022

12. MOVEMENT IN FUNDS (Contd)

Movement in funds – previous year:

	Balance at 01/04/2020	Income	Expenditure	Transfer between funds	Balance at 31/03/2021
	£	£	£	£	£
Restricted funds:					
The Marie Celeste Samaritan Society	-	15,000	15,000	-	-
East End Community Foundation grant	-	10,125	10,125	-	-
BBBC Bromley grant	-	8,000	8,000	-	-
Total restricted funds	-	33,125	33,125	-	-
Unrestricted funds					
General funds	31,533	25,005	12,737	-	43,801
Total unrestricted funds	31,533	25,005	12,737	-	43,801
Total funds	31,533	58,130	45,862	-	43,801

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Tangible fixed assets	-	-	-
Net Current assets	595	-	595
	<u>595</u>	<u>-</u>	<u>595</u>

Analysis of net assets between funds – previous year:

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Tangible fixed assets	-	-	-
Net Current assets	43,801	-	43,801
	<u>43,801</u>	<u>-</u>	<u>43,801</u>

CITY & EAST LONDON BEREAVEMENT SERVICE**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST MARCH 2022****14. DEFERRED INCOME**

	2022	2021
	£	£
Balance brought forward	12,500	-
Amount released to income in the year	(12,500)	-
Amount deferred in the year	-	12,500
Balance carried forward	<u>-</u>	<u>12,500</u>

15. RELATED PARTY TRANSACTIONS

There were no related party transactions for the period ended 31st March 2022 (2021- £Nil).

CITY & EAST LONDON BEREAVEMENT SERVICE

England & Wales - Charity number 1169797

Accounts

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2021

Charity No: 1169797

CITY & EAST LONDON BEREAVEMENT SERVICE

REPORT AND ACCOUNTS

CONTENTS

	Page
Trustees' Report	2 - 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11 - 17

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2021

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS102)" (as amended for accounting periods commencing from 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The trust was formed through a declaration of trust dated 18 September 1997. It was registered as a Charitable Incorporated Organisation (CIO) on 20th October 2016 under charity number 1169797, formally a charity registered under charity number 1071282.

Founding of service

City & East London Bereavement Service was originally founded in 1984 by Dr Colin Murray Parkes, O.B.E., who is an internationally renowned expert in the care of the bereaved and who worked as a Consultant Psychiatrist in Tower Hamlets for many years.

Appointment of Trustees

The Board of Trustees has power to appoint additional Trustees as it considers fit to do so.

The Trustees in office in the year are set out on page 7. The Trustees have no beneficial interest in the organisation other than as members.

Organisation

The Trustees meet regularly in order to manage the affairs of the charity. Day to day running of the charity is the responsibility of the director who manages the staff and reports directly to the Board of Trustees.

Charity Staff:

Director – Sheridan Parsons

Counselling Coordinator – Sharmayne Cassius (started June 2020) & Karen Jackson (started October 2020)

Supervisors: Marcia Haley, Christina Fraser-Jones & Sharmayne Cassius (started June 2020)

Trainer: Trish Blundell

Volunteer Counsellors: 10

Volunteers

All our Volunteer Counsellors attend clinical supervision as part of their role within the organisation, this is in addition to their clinical work. Clinical supervision is a requirement to practice. It ensures all of our counsellors are working safely, professionally and ethically within their competencies and within our policies and procedures. As a BACP accredited service, clinical supervision at CELBS is provided in accordance with their guidelines.

As a small charity rooted in our community, with a deep understanding of the issues facing our local population, we attempt to recruit Volunteer Counsellors from within Tower Hamlets and the surrounding North and East London Boroughs. Our client group is drawn from a wide cultural and ethnic demographic, where huge socio-economic diversity and related issues of poverty and disadvantage are present. It is important, therefore, that our Volunteer Counsellors are aware of and sensitive to the how these factors impact people's access to counselling and specifically for CELBS what that means for how they experience bereavement and grief, due to religious and cultural practices and beliefs. Although we do not promote our service as multi-lingual, we do have a number of counsellors whose first language is not English and specifically, we have one counsellor appointed to work with clients whose first language is Sylheti/Bengali, the second most spoken language in Tower Hamlets.

Our Volunteer Counsellors are there to support bereaved people at what can be the most difficult time in their lives. They are professional, thoughtful, and hardworking and we wish to thank them all for their support over the past year. Without their commitment we would not be able to deliver the services we do.

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2021

Public Benefit statement

We understand that grief is a natural process, not a diagnosable mental health problem. However, for many people, whatever the cause of their bereavement, they need additional help and support to navigate their loss and it is common that people who access our service are in enormous distress and struggling to cope on a daily basis.

Many clients report an increase in their own physical ill-health as a result of their bereavement. Often there is an increase in the use of alcohol, tobacco and non-prescription drugs as an aid to coping with their grief. In addition, many clients will be in receipt of some form of medication for depression, anxiety and/or panic attacks, stress, and poor sleeping patterns. Accessing other specialist health services and frequently visiting their GP is also more common amongst those who are grieving. As bereavement counselling progresses, we expect to see a reduction in all of these areas of concern.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running a Charity' (PD2). The achievements and activities listed below demonstrate our response to the needs of our client group and the public benefit to our community resulting from our activities.

OBJECTIVES AND ACTIVITIES

Objects

The objects of The City & East London Bereavement Service are the relief of those who are psychologically, emotionally or otherwise distressed by death or terminal illness in the London Borough of Tower Hamlets, including patients of the Barts Health NHS Trust.

Activities

We are the only specialist bereavement counselling service in Tower Hamlets. Our service is open to anyone aged 18 and over. We offer the following services to our community:

1:1 Counselling

One-to-one counselling accounts for the majority of sessions we deliver. For those clients whose loved ones died in a Barts Health NHS Trust hospital we offer 12 weeks of free counselling. For those clients whose loved ones died elsewhere we offer up to 24 weeks of paid counselling, with fees agreed on a sliding scale according to income.

Pre-Bereavement Counselling

Pre-bereavement counselling is available to a range of clients with family or friends with life-limiting illnesses.

Couples Counselling for Bereaved Parents

Counselling to support couples following the death of their child, including the circumstances of the child's death, the impact grief is having on the couple individually and in their relationship. Depending on the age of the child who has passed away, the counselling may also focus on any anxieties they might have about having another child.

Early Bereavement Support

Early Bereavement Support (EBS) is for those clients seeking counselling in the first few weeks or months following their bereavement. It is recognised that starting counselling too early can interfere with the natural process of grief and the type of support required at this time is different. Early Bereavement Support offers a psychoeducational approach to supporting those in the early stages of grief. It is more flexible and can be simply a one-off session, or it may be two or three sessions spread over a few months, up to a maximum of six sessions. Some of the issues that clients have been helped with as a result of Early Bereavement Support include:

- Going back to work
- Talking to children to help them understand and support their grief
- Practical tasks following the death and managing these
- Managing family dynamics

Advice and Signposting

Due to a lack of statutory provision of bereavement support for those with acute and enduring mental health conditions, we are often approached by services in the voluntary and community sector seeking advice and wishing to make referrals that do not fall into our scope and remit. On these occasions we will always endeavour to signpost to an alternative, more appropriate service.

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2021

Networking and Partnership

We have greatly benefited from working with the following groups as they continue to think about how best to meet the needs of the bereaved people they serve:

- St Joseph's Hospice
- The Carers' Centre, Tower Hamlets
- Tower Hamlets Social Care
- The Bereavement Committee at Barts Health NHS Trust
- The Volunteers' Centre, Tower Hamlets
- Cruse
- Tower Hamlets Talking Therapies
- Down to Earth Project (Quaker Social Action)
- Crossroads Counselling

Training & Continuous Professional Development (CPD)

As part of their placement at CELBS our Volunteer Counsellors are offered an annual programme of CPD, which includes training on a range of topics related to and relevant to our work in bereavement counselling. These build on our specialist knowledge and include topics such as working with parents following still birth, miscarriage and death and supporting clients through trauma. These training days are offered externally to other therapists who might be interested.

ACHIEVEMENTS AND PERFORMANCE

COVID-19

At the start of lockdown in March 2020 our service transitioned from working in person, face-to-face with clients to remote working, offering either online or telephone counselling. We continue to work remotely. For the vast majority of our clients this has been helpful and welcomed, a way of continuing our presence in the community at a time of unprecedented need. We are aware, however, that for some clients this has been problematic. Not everyone has access to the internet, or a quiet, confidential space where they can be uninterrupted, for just 50 minutes once a week. For some people, their preference will always be to meet their counsellor face-to-face in person.

We have always followed advice from the BACP with regards to our response to COVID and its impact on service delivery. While adhering to government restrictions and ensuring we provide a COVID-secure work place, we continue to think through how we might open up our service once again, so that counsellors and clients can meet in person. We are very aware that our existing premises are no longer fit-for-purpose and that we need to identify new counselling rooms that allow for social distancing and ventilation.

We are in no doubt that the pandemic and the restrictions of lockdown have exacerbated the experience of bereavement and grief for many people, leaving them to grieve in isolation, without the support of family and friends and without observing the rites and rituals that bring comfort to those who mourn.

We have seen more clients presenting with increased dependence on drugs and alcohol and suicidal ideation (thought); and more clients accessing the service because they have been bereaved by suicide.

Lockdown has also meant that people have had more time to contemplate and ruminate over their losses. These may not necessarily have been COVID-related, although we have seen many clients who have lost loved ones to COVID. Instead, the death may well have happened prior to March 2020 but with time on their hands, we have definitely seen an increase in referrals from people struggling in this way.

As a result, during 2020/21 we introduced paid counsellors into our service model, to work with the increase in clients presenting with complex needs which required the knowledge, skill and experience of a qualified counsellor to help them. This has been enabled by a substantial grant from the Marie Celeste Samaritan Society, for which the Trustees are extremely grateful. We now have four paid counsellors who deliver Early Bereavement Support and 12 weeks of 1:1 counselling for our most complex clients.

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2021

During the period April 2020 to March 2021 we received a total of 127 enquiries and completed a total of 101 assessments. From there, 88 clients entered counselling: the table below summaries the pathways they accessed and the number of sessions scheduled.

Pathway accessed	No. of clients	No. of counselling sessions scheduled
EBS	19	144
EBS & Marie Celeste	9	162
EBS & Counselling - 24	2	60
Marie Celeste	33	396
Counselling – 24	23	552
Couples	2	24
Total	88	1308

This year has been dominated by our response to the pandemic. The Trustees are proud to report that the high quality of our bereavement service has not been diminished by the need to transition to remote working nor the increase in demand on it. CELBS has remained and continues to be a vital resource in the community for those who are grieving and hurting and in need of support.

We are delighted that our organisation accreditation with the British Association of Counselling and Psychotherapy was successful for a further five years until July 2024.

Fundraising

We have been able to access additional funds due to COVID and its impact on the demand for our service. Our sincere thanks go to:

- Marie Celeste Samaritan Society – 12 weeks of 1:1 counselling for clients whose loved ones died in a Barts Health NHS hospital
- East End Community Foundation – support for Early Bereavement Support
- Bromley-by-Bow Centre - grant for supporting clients referred via social prescribing and other Centre services
- Tower Hamlets – local government COVID response to small businesses/charities
- Friends, volunteers and supporters of CELBS who participated in our annual fundraising quiz
- Thank you also to the many clients and supporters of CELBS who have kindly given us donations

With the cancellation of the London Marathon in 2020 due to the pandemic we held over five places for the London Marathon in 2021. Thank you to those people who had already made a donation to CELBS in anticipation of the marathon being held in 2020.

FUTURE PLANS AND DEVELOPMENTS

- To develop and diversify our funding streams
- To look at ways of securing financial stability that leads to a sustainable service model and staffing structure in the face of a growing demand for our service
- To look for opportunities to partner with other organisations as appropriate, to share resources and develop joint working across areas of mutual service development
- To reflect on learning from the pandemic and the need to transition aspects of our service and what this means for future IT infrastructure to support remote working

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2021

SUMMARY & CONCLUSION

The Trustees are especially pleased that we have continued to operate the service throughout COVID-19 and the unprecedented demands it has placed on our service, and in doing so have continued to deliver public benefit to those who wish to access the service. However, this has not been without its challenges.

We continue to offer professional, specialist and timely bereavement counselling to the residents of Tower Hamlets and the surrounding area. The services we offer ensure that at different times during their period of grief, clients are able to access appropriate support.

Our governance structure is open and transparent, working closely with a range of stakeholders that further supports the delivery of our aims and objectives.

Given the resources available to us we continue to offer incredible value to the local community. Increased funding would enable us to offer even better value; serving our clients in a more timely manner and through a wider range of means.

We continue to receive excellent feedback from our clients who are appreciative of the professional and compassionate service they experience at CELBS. This has also been externally validated by the BACP this year.

The charity is in a good position to embed practices and to develop the range of services we deliver to strengthen our offer the residents of Tower Hamlets.

We would like to thank everyone involved in the continuing success of CELBS, from our team of Trustees to our committed staff, supervisors and volunteers who provide a vital service for the bereaved residents of the City and East London.

FINANCIAL REVIEW

The Statement of Financial Activities showed a net surplus of £12,268 (2020 – Deficit- £5,470) for the year and reserves stand at £43,801 (2020 - £31,533).

Risk Management

The Board of Trustees has considered the major risks to which the charity is exposed and has reviewed these risks and established systems and procedures to manage them. A risk assessment is conducted annually at the February meeting to review the major risks faced by the charity and to ensure that the trustees (acting as directors of the charitable company) have a sound knowledge of the charity and are in an informed position regarding its operations.

Reserves Policy

It is the policy of the Trustees to maintain reserves at a sufficient level to enable activities in the medium term. Reserves are at a level to guarantee the continuation of activities despite any unexpected shortfalls in income.

The level of unrestricted reserves as at 31st March 2021, was £43,801, which represents approximately seven months running costs. The Trustees are aware of the need to increase the level of reserves.

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Kate Phillips
David Flood
Polly Fitch
Catherine Tollington

Senior Management: Sheridan Parsons – Director

Charity Number: 1169797

Registered Office: St Margaret's House, 15 Old Ford Road, Bethnal Green, London E2 9PL

Independent Examiner: David Terry – Chartered Accountant
Ramon Lee Ltd, 93 Tabernacle Street, London EC2A 4BA

Bankers: CAF Bank Limited, 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then 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 financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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.

APPROVAL

This report was approved by the Trustees 28th Jan 2022 and signed on its behalf.



Ms Catherine Tollington

Trustee

City and East London Bereavement Service

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CITY & EAST LONDON BEREAVEMENT SERVICE**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2021.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



**David Terry – Chartered Accountant
RAMON LEE LTD
93 TABERNACLE STREET
LONDON EC2A 4BA**

28th JANUARY 2022

CITY & EAST LONDON BEREAVEMENT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Income					
Grants and donations	2	195	-	195	7,073
Income from charitable activities	3	5,000	33,125	38,125	10,000
Income from other trading activities	4	19,796	-	19,796	10,842
Investment income		14	-	14	61
Total income		<u>25,005</u>	<u>33,125</u>	<u>58,130</u>	<u>27,977</u>
Expenditure					
Cost of raising funds	5	943	-	943	4,577
Expenditure on charitable activities	5	11,794	33,125	44,919	28,870
Total expenditure		<u>12,737</u>	<u>33,125</u>	<u>45,862</u>	<u>33,447</u>
Net income/(expenditure) and net movement in funds for the year		12,268	-	12,268	(5,470)
<i>Reconciliation of funds</i>					
Total funds, brought forward		31,533	-	31,533	37,003
Total funds, carried forward		<u><u>43,801</u></u>	<u><u>-</u></u>	<u><u>43,801</u></u>	<u><u>31,533</u></u>

CONTINUING OPERATIONS

None of the charity's activities were acquired or discontinued during the above financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The charity has no recognised gains or losses other than the above movement in funds for the above financial period.

The notes on pages 11 to 17 form part of these accounts.

CITY & EAST LONDON BEREAVEMENT SERVICE

BALANCE SHEET AS AT 31ST MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	9		-		-
Current assets					
Debtors	10	1,255		1,222	
Cash at bank and in hand		62,593		31,511	
		<u>63,848</u>		<u>32,733</u>	
Liabilities					
Creditors falling due within one year	11	(20,047)		(1,200)	
Net current assets			43,801		31,533
Net assets			<u>43,801</u>		<u>31,533</u>
The funds of the charity:					
Unrestricted funds	12		43,801		31,533
Restricted funds	12		-		-
Total charity funds			<u>43,801</u>		<u>31,533</u>

Approved by the Trustees on 28th Jan 2022 and signed on their behalf by:

Catherine Tollington

.....

Catherine Tollington

The notes on pages 11 to 17 form part of these accounts.

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

1.1 Basis of preparation of accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2019).

The City & East London Bereavement Service meet the definition of a public benefit entity under FRS 102.

The accounts (financial statements) 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.

1.2 Preparation of accounts on a going concern basis

The Charity's Financial Statements show net surplus of £12,268 for the year and free reserves of £43,801.

1.3 Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and amount can be measured reliably.

- (a) Income received by way of grants and donations are included in full in the Statement of Financial Activities when received, unless they relate to a specified future period, in which case they are deferred.
- (b) Income from charitable activities received by way of revenue grants and donations are credited to restricted incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.
- (c) Grants and donations of general nature which are not conditional on delivering certain levels of service are included as part of Grants, Donations and Legacies as shown under note 2. Performance related grants and donations which have conditions for a specific outcome are include as Income from Charitable Activities as shown in Note 3.
- (d) Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Deprecation on the related fixed assets is charged against the restricted fund.
- (e) Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract.
- (f) Investment income is included when receivable.

1.4 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refers to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. No such donations were received during the year.

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2021

1.5 Expenditure recognition and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- (a) Cost of raising funds includes staff time used to raise grants and donations and their associated support costs.
- (b) Expenditure on charitable activities includes the costs directly associated with providing bereavement services to further the purposes of the Charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the Trust's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 6.

1.7 Funds structure

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the company at the discretion of the Management Board.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor imposed conditions.

1.8 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Individual fixed assets costing £200 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases.

Furniture and fittings	-	Over 5 years straight line
Office equipment	-	Over 3 years straight line

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short term cash deposits.

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.11 Financial instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2021

1.12 Taxation

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

1.13 Judgement and key sources of estimation uncertainty

In the application of the company's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

1.14 Cash flow statement

The charity qualifies as a small charity and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

2. GRANTS AND DONATIONS

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Individual donations	50	-	50	7,073
Other donations	145	-	145	-
	195	-	195	7,073

The grants and donations income in 2020 totalling £7,073 was all attributed to unrestricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Service Provision:				
East End Community Foundation grant	-	10,125	10,125	-
BBBC Bromley grant	-	8,000	8,000	-
The Marie Celeste Samaritan Society	-	15,000	15,000	10,000
London Borough of Tower Hamlets grants	5,000	-	5,000	-
	5,000	33,125	38,125	10,000

Income from charitable activities in 2020 totalling £10,000 was all attributed to restricted funds.

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Fundraising events	19,796	-	19,796	10,842
	19,796	-	19,796	10,842

Income from other trading activities in 2020 totalling £10,842 was all attributed to unrestricted funds.

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2021

5. ANALYSIS OF EXPENDITURE

	Voluntary Income £	Service provision £	Conferences & events £	2021 £	2020 £
Salaries and subcontract staff	843	32,696	674	34,213	22,056
Training costs	-	2,005	-	2,005	280
Fundraising costs	100	-	-	100	3,780
Insurance	-	497	-	497	473
Support costs (note 6)	-	6,755	-	6,755	4,630
Governance costs (note 6)	-	2,292	-	2,292	2,228
	<u>943</u>	<u>44,245</u>	<u>674</u>	<u>45,862</u>	<u>33,447</u>

Expenditure in 2021 £45,862 (2020 - £33,447) was charged to unrestricted funds of £12,737 (2020 - £23,447) and restricted funds of £33,125 (2020 - £10,000).

6. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between charity's key activity undertaken (see note 5) in the year. All the general support and governance costs are allocated to activities at different percentages, based on staff time and the number of service delivery hours attributable to each activity.

	General support £	Governance function £	2021 £	2020 £
General office and finance staff	-	1,180	1,180	1,116
Premises and other office costs	2,136	-	2,136	1,780
Communication costs	2,415	-	2,415	2,795
Legal & professional costs	2,135	-	2,135	-
Other expenses	69	512	581	567
Independent Examiners fee	-	600	600	600
	<u>6,755</u>	<u>2,292</u>	<u>9,047</u>	<u>6,858</u>

7. NET INCOME/(EXPENDITURE) FOR THE YEAR

The net surplus of income over expenditure is stated after charging:

	2021 £	2020 £
Independent examination	<u>600</u>	<u>600</u>

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2021

8. ANALYSIS OF STAFF COSTS, TRUSTEES REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL

The Charity did not have any employees during the year.

There were no transactions with the Trustees in the year.

The key management personnel of the Charity comprise the Trustees and Executive Officer, none of whom were employed or paid fees by the Charity.

9. TANGIBLE FIXED ASSETS

NET BOOK VALUES	2021	2020
	£	£
Furniture and fittings	-	-
Office equipment	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

MOVEMENTS IN YEAR

<u>Cost</u>	Opening Balances	Additions	Disposals	Closing Balances
	£	£	£	£
Furniture and fittings	24,826	-	-	24,826
Office equipment	10,465	-	-	10,465
	<u>35,292</u>	<u>-</u>	<u>-</u>	<u>35,292</u>
	<u>35,292</u>	<u>-</u>	<u>-</u>	<u>35,292</u>

<u>Depreciation</u>	Opening Balances	Charge For Year	Disposals	Closing Balances
	£	£	£	£
Furniture and fittings	24,826	-	-	24,826
Office equipment	10,465	-	-	10,465
	<u>35,292</u>	<u>-</u>	<u>-</u>	<u>35,292</u>
	<u>35,292</u>	<u>-</u>	<u>-</u>	<u>35,292</u>

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2021

10. DEBTORS

	2021	2020
	£	£
Other debtors and prepayments	1,255	1,222
	1,255	1,222

11. CREDITORS: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	5,569	-
Other creditors and accruals	1,978	1,200
Deferred income (Note 14)	12,500	-
	20,047	1,200

12. MOVEMENT IN FUNDS

	Balance at 01.04.2020	Income	Expenditure	Balance at 31.03.2021
	£	£	£	£
Restricted Funds:				
The Marie Celeste Samaritan Society	-	15,000	15,000	-
East End Community Foundation grant	-	10,125	10,125	-
BBBC Bromley grant	-	8,000	8,000	-
	-	33,125	33,125	-
Unrestricted Funds:				
General funds	31,533	25,005	12,737	43,801
Total funds	31,533	58,130	45,862	43,801

Purpose of restricted funds:

The Marie Celeste Samaritan Society – funding towards bereavement services to relatives of patients of The Royal London Hospital.

East End Community Foundation – funding to pay for counselling.

BBBC Bromley grant – funding to pay for counselling.

Movement in funds – previous year:

	Balance at 01.04.2019	Income	Expenditure	Balance at 31.03.2020
	£	£	£	£
Restricted Funds:				
The Marie Celeste Samaritan Society	-	10,000	10,000	-
	-	10,000	10,000	-
Unrestricted Funds:				
General funds	37,003	17,977	23,447	31,533
Total funds	37,003	27,977	33,447	31,533

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2021

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	-	-	-
Net current assets	43,801	-	43,801
	<u>43,801</u>	<u>-</u>	<u>43,801</u>

Analysis of net assets between funds – previous year:

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	-	-	-
Net current assets	31,533	-	31,533
	<u>31,533</u>	<u>-</u>	<u>31,533</u>

14. DEFERRED INCOME

	2021 £	2020 £
Balance as at 1st April	-	-
Amount released to income in the year	-	-
Amount deferred in the year	12,500	-
Balance as at 31st March	<u>12,500</u>	<u>-</u>

15. RELATED PARTY TRANSACTIONS

There were no related party transactions for the period ended 31st March 2021.