

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

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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 may be 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
Total income		<u>51,295</u>	<u>-</u>	<u>51,295</u>	<u>43,814</u>
<u>Expenditure on:</u>					
Raising funds	7	2,465	-	2,465	5,906
Charitable activities	8	37,345	-	37,345	81,114
Total expenditure		<u>39,810</u>	<u>-</u>	<u>39,810</u>	<u>87,020</u>
Net income/(expenditure) for the year/ Net movement in funds		11,485	-	11,485	(43,206)
Fund balances at 1 April 2022		<u>595</u>	<u>-</u>	<u>595</u>	<u>43,801</u>
Fund balances at 31 March 2023		<u><u>12,080</u></u>	<u><u>-</u></u>	<u><u>12,080</u></u>	<u><u>595</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.

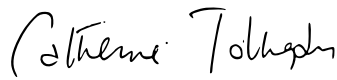
CITY & EAST LONDON BEREAVEMENT SERVICE

BALANCE SHEET

AS AT 31 MARCH 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	(3,140)		(5,127)	
Net current assets			12,080		595
Income funds					
Unrestricted funds			12,080		595
			<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	
	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Balance at 31 March 2023
	£	£	£	£	£
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
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Current assets/(liabilities)	12,080	12,080	595
	<u>12,080</u>	<u>12,080</u>	<u>595</u>

18 Related party transactions

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