

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

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CITY & EAST LONDON BEREAVEMENT SERVICE

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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).

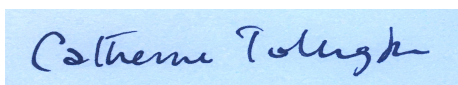
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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		<u>12,080</u>	<u>-</u>	<u>12,080</u>	<u>595</u>
Fund balances at 31 March 2024		<u><u>8,128</u></u>	<u><u>-</u></u>	<u><u>8,128</u></u>	<u><u>12,080</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 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			8,128		12,080
Income funds					
Unrestricted funds			8,128		12,080
			<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 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 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
	14,617	14,617	13,980
For the year ended 31 March 2023	13,980		13,980

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	2,465		2,465
	<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	55,065	302	55,367	37,345
	<u>55,065</u>	<u>302</u>	<u>55,367</u>	<u>37,345</u>
For the year ended 31 March 2023				
Unrestricted funds	37,149	196		37,345
	<u>37,149</u>	<u>196</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

Employment costs	2024	2023
	£	£
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).