

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

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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 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).

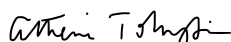
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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		67,264	67,264	54,012
<u>Expenditure on:</u>				
Raising funds	7	2,924	2,924	2,597
Charitable activities	8	63,501	63,501	55,367
Total expenditure		66,425	66,425	57,964
Net income/(expenditure) for the year/ Net movement in funds		839	839	(3,952)
Fund balances at 1 April 2024		8,128	8,128	12,080
Fund balances at 31 March 2025		8,967	8,967	8,128

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.

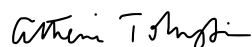
CITY & EAST LONDON BEREAVEMENT SERVICE

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	(4,640)		(3,438)	
Net current assets			8,967		8,128
Income funds					
Unrestricted funds			8,967		8,128
			<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	<u>132</u>	<u>132</u>	<u>267</u>
	<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	<u>-</u>	<u>-</u>	<u>1,513</u>
	<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	2,597		2,597
	<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	63,226	275	63,501	55,367
	<u>63,226</u>	<u>275</u>	<u>63,501</u>	<u>55,367</u>
For the year ended 31 March 2024				
Unrestricted funds	55,065	302		55,367
	<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

Employment costs	2025 £	2024 £
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
	8,967	-	8,967	-	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).