

SUICIDE & CO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

SUICIDE & CO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms E Morrisroe Ms C Senanayake Ms A Owen QPM Ms A Ropner Mr K Corrigan Mr P McGregor	(Appointed 17 January 2023)
Chief Executive	Ms A Wrighton	
Charity number	1187985	
Principal address	27 Great Smith Street London SW1P 3AZ	
Independent examiner	Knill James LLP One Bell Lane Lewes East Sussex BN7 1JU	
Bankers	Weatherbys Bank Ltd Sanders Road Wellingborough Northamptonshire NN8 4BX	

SUICIDE & CO

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SUICIDE & CO

CHAIRMAN'S AND CEO'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2023

Chairman's statement

This year has been an incredible year of change and development for Suicide&Co. And I could not be more proud of what everyone involved with the charity has achieved.

Our most important task was to in-source both our Counselling and Helpline services. Thanks to Amelia and all of the executive team we managed to do this on time and at the end of the year we now have 22 counsellors delivering near to 400 sessions per month. This is a significant increase on last year and testament to the demand for high quality support from our community.

We sought to improve our data management to help us make better decisions around service delivery and our outreach. Our new CRM platform now supports much of what we do in these areas and reduces our risks.

Another area of focus has been on sustainable growth by which we mean establishing recurring revenue streams that can allow us to plan and invest with greater confidence. Through our Gala fundraising event, the 34k challenge and our Organisational Support Membership scheme we have made great progress but there is more to do.

During the year, the trustee board has endeavoured to provide support and guidance to Amelia and her team so I'd like to thank Emma, Adele, Paul, Chenali and Amy for all their efforts in this regard. We have much to do in the forthcoming year and are ready for the challenge!

Most of all, I'd like to thank each person that has sought help from our services. Too many of us have lost loved ones. I hope that Suicide&Co has helped in some way in navigating what is a deeply complex and difficult journey.

Kevin Corrigan
05/06/2024

SUICIDE & CO

CHAIRMAN'S AND CEO'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

CEO's statement

2023 was a transformational year at the charity; creating our foundation for the necessary growth needed to scale our service delivery, empowered by technology and motivated by our identified audience we need to support.

I am personally so honoured to be one of the leaders of this organisation, even through the ups and downs; juggling relentless demand, team growth and the rollercoaster that is the traditional funding landscape, I wouldn't change a minute. I am also personally grateful to each and every supporter who has been on the journey with us this year, we could not have done it without you.

Across the year we invested a lot of time in bringing our services in house to create a more sustainable model. The entire process was hugely rewarding, seeing the team that interact with Suicide&Co each week go from 10 to over 30, and already seeing the improvements in the efficiency and transparency of our service delivery.

Even though this transformation took up a lot of team resources, 2023 was also a year of growth as we surpassed the 1 million pound all-time fundraising milestone!

Our journey of growth demonstrates that our original analysis in 2019 was correct. Proven by demand, we have created an organisation that should have always existed. It should have existed when I lost my Mum in 2011, and I know that if it had, my journey would have been very different and the mental health deterioration that I experienced, could have been lessened.

The challenge that lies ahead is keeping on top of demand, and growing our awareness to get to our huge community, who in the majority feel like they don't have permission to grieve. Whilst celebrating our achievements and the incredible efforts of everyone involved as well as the generosity of our supporters, both individuals and organisations, we must keep our focus on the future.

We have now built the foundations of our organisation and we are ready to scale, empowered by technology and motivated by the identified audience who need our support. Bring on 2024!

Amelia Wrighton
07/06/2024

SUICIDE & CO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 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 governing document, 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

Summary of the purposes of the charity as set out in its governing document

The advancement of health and the relief of those in need in the UK experiencing any form of bereavement in connection with suicide, by:

- enabling those who are bereaved from suicide to access information and support and making grants to those in need to enable access to appropriate counselling and self-coping techniques, in order to promote their wellbeing and minimise any related mental health issues in the future;
- raising public awareness to address the stigma associated with suicide;
- promoting research into the relationship and rights of individuals caring for those suffering from mental health issues and the public dissemination of the results of such research, for the public benefit; and
- such other means as the Trustees determine.

All trustees have had regard for the guidance provided by the Charity Commission, using the online resources on a number of occasions to aid the creation of processes and protocol.

Achievements and performance

Service Delivery

2023 was a huge year for our services as we brought both our Counselling Service and Helpline in-house and launched our App, which took an amazing effort from all team members involved and has ultimately given us a stable foundation as we scale our services delivery and support more people.

Navigating suicide bereavement can be hard. Suicide loss is devastating and quite often adds complicated layers to the already difficult grieving process. These individuals who are bereaved by suicide are categorised as 'high risk' and as such are at greater risk of negative outcomes including mental illness, impaired social functioning and fatal and non-fatal suicidal behaviours.

At Suicide&Co we have 3 core services to meet all levels of intensity of suffering with suicide-related grief. Our Helpline is the best suited for those experiencing emotional distress alongside our App and Counselling Service that are effective early interventions to prevent mental health deterioration.

SUICIDE & CO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Counselling Service

We want to give those bereaved by suicide access to a safe space where they can work through this grief with qualified counsellors because talking to a trained professional about the personal experience of the suicide of a loved one and unravelling their grief can alleviate these future negative outcomes.

Our Counselling Service aims to help beneficiaries to understand and navigate their grief, develop coping strategies, and feel safe to explore their thoughts and feelings.

Right from the moment we started the charity, it was our vision that we would have our own team of counsellors and 2023 was the year that this became a reality. The process actually began at the end of 2022 when we hired a service administrator, Hannah Pamplin, to give us the initial capacity within the team to make it happen.

At the beginning of the year we also rolled out HubSpot as a client management system, funded through a generous grant from Lennox Hannay. We spent several weeks customising it to our needs with the help of some external experts, and it is one of the main reasons we were able to scale our service so quickly.

We started advertising for counsellors in March and had almost 400 responses, which far exceeded our expectations! We shortlisted 48, 30 of whom we invited to a second interview, and we eventually selected 23 counsellors to be our first cohort.

We ran a series of onboarding sessions in April and May. Our first in-house counselling session took place on 12 June and during 2023 our team delivered 1,960 sessions to 231 clients alongside the work that Professional Help were completing as their contract with us came to an end.

Throughout 2023, 469 people received counselling with a total of 3,932 individual sessions delivered (more than twice the number we delivered in 2022 - 1,950).

To assess the impact of our service, we ask beneficiaries to rate their confidence in three areas relating to our service aims before and after their counselling. Across the three aims, so far, the scores show a significant increase in confidence:

Ability to understand and navigate their grief: average score improved from 2.4 to 4.1

Ability to develop coping strategies: average score improved from 2.5 to 4.1

Ability to explore their thoughts and feelings: average score improved from 2.7 to 4.3

We also capture qualitative data through testimonials and below are some examples:

"My counsellor was lovely and so knowledgeable. She really has helped me in navigating through my grief and the difficult situation. Thank you so much!!"

"The counselling...has exceeded my expectations. I feel more like myself as a result than I have in a long time...I have learned some tools to help when things might become overwhelming. I'm so grateful for the support to allow me to move forwards."

"My counsellor asked great questions which prompted deep insight into my situation. He helped me think through a difficult subject and did it with empathy and understanding...The process has helped me understand the weight of my bereavement, the impact it has had on me, how I can address it and understand it."

"I felt validated in my grief and the harrowing circumstances that led me to seek your help. I've not been treated so kindly in the past and my experience with the help given to me has restored my faith in people going forward. Thank you to you all for being there for me."

SUICIDE & CO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

We capture all demographic information at the point of application to inform our outreach program. Currently as our data stands we have a good regional split with our highest regions being South East and North West. The majority of our applicants are female although in 2023 we saw a 5% increase in Male applicants, compared to 2022.

Our most common age bracket is still 25-34 and 90% of applicants applied for counselling in the first 5 years of their bereavement.

Our Helpline

Our Helpline has been operating since August 2021, run by Professional Help but in October 2023 we brought this in house and changed the service operating model to be staffed by employees (Suicide Bereavement Advisors) as well as extending the service delivery to practical as well as emotional support.

We started recruiting for the Suicide Bereavement Advisor (SBA) role in August. We had 50 applications and shortlisted 20, 7 of these went through to the second round and we selected three to join the team.

We've trained our SBAs in suicide bereavement from our service IP as well as external courses like ASIST and others to ensure our service is as safe and effective as it can be.

The helpline number was transferred from Professional Help to us on 17th October. From that point until the end of the year our team spent just under 57 hours answering and making calls - 140 inbound and 101 outbound.

Looking at 2023 as a whole, there were just under 2,000 calls to and from the helpline and a around 450 hours spent on the phone, supporting more than 250 individuals bereaved by suicide.

Our App

From day one we've been innovative, democratising support through Digital Services on our website.

We identified the need for digital, self-service support but a website has restrictive functionality and does not allow for personalisation. We had a hypothesis that an app could be the perfect early intervention providing access to our current digital services, allowing for new service delivery through exercises and programs all of which would happen in a safe space that was personalised to the user.

To prove this, we conducted thorough user research with more than 300 people bereaved by suicide to prove the need. We were then donated the technology for a brilliant mental health app that we tailored to be suicide grief specific, informed from the user research. The App launched in October 2023 on the App Store on iOS. However, we need funding for future development to ensure it's accessible to all, creating an Android version and developing a CMS to ensure the maintenance can be managed by our in-house team to ensure for future sustainability.

The potential of this service is massive, allowing us to provide an early intervention for all those bereaved by suicide through their own devices. We have other organisations and experts in the sector wanting to collaborate on content, as well as ongoing discussions with first responders to make this the go to referral to aid better signposting and support.

At the end of 2023 the app had been downloaded over 700 times and we're starting to collate and analyse usage data.

Our website and digital resources

Overall our website had 35,858 unique visitors, an increase of 23% year on year and we had 103,766 page views.

Our website continues to be a resource which is designed to help support those bereaved by suicide from day one. Here we signpost to other useful services, and recommend softer resources such as books, podcasts and apps, and share lived experience stories. We are proud to be able to give people a platform to share their stories, as reading about the lived experience of others can help those bereaved to feel less alone

In 2023 we saw more Words Unspoken Letters submitted, added new Help Hub articles and new guidance around navigating significant dates.

SUICIDE & CO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Fundraising performance

We are incredibly proud to have generated income of just over £500,000, a fantastic milestone, especially considering a lot of our staff resource was focused on the service delivery transformation.

Community fundraising and events were once again our biggest income stream, growing year on year, and seeing new initiatives as well as our recurring events continue to grow.

Merchandise and Corporate were smaller income streams that did not have a lot of resources allocated due to the time spent in service delivery. In Merchandise we continued to sell our stock left over from 2022 and we also launched some new products (caps, journals and greeting cards). We also did another Advent Calendar which this year was physical with over 300 units sold.

Within the Corporate income stream the vast majority of donations were in return for awareness presentations with a few ad hoc donations in support of our charity mission.

Community Fundraising & Community Events

In 2023, 235 people took part in events and activities to raise money for us, including 98 in our own 10Before10 challenge and 39 in our 34k challenge!

From half marathons, to ultra challenges, to The Marathon Des Sables and treks to Mt Kilimanjaro, to unique and creative bespoke challenges, 2023 was a brilliant year for community events.

A few highlights were the Royal Parks Half Marathon where we had 9 runners take part, and when Duncan Swanson and George Darling took on Marathon Des Sables for us raising over £25,000.

10Before10 has continued as a monthly concept since we changed it in 2022 and has raised £3,595 across the year. We still think there is a lot of room for growth in this monthly initiative and plan to raise more awareness about it in 2024.

As part of our events calendar we also hosted a Pub (not in a pub) Quiz in Brixton Town Hall in April, with around 200 people attending. It was a great night and we made around £2,000 profit (although not enough for us to continue with it as an annual event).

34K Challenge

The 34k Challenge aims to raise awareness of the 34,000 people bereaved by suicide on average, each year in England & Wales. Behind that number is 34,000 stories and people navigating the loss of a loved one. In 2023, we set ourselves the same target to recruit 34 people to take on the 34k Challenge, around World Suicide Prevention Day, with the aim to raise £1,000 each - giving us a total target of £34,000!

In the end, we had 39 amazing individuals (and teams) run, walk and cycle 34km as part of our 34k Challenge! Our incredible challengers raised a total of £52,461 - far exceeding our target and growing the challenge year on year!

Once again there was a great community feel behind this challenge, with all the communications we had such success with in 2022 being rolled out again. This initiative now feels established as an annual event.

Fundraising Gala

On November 23rd, we held our second Fundraising Gala at Church House, for 200 guests. The event was a black tie evening, 3 course dinner, auction and an incredible line up of talent, hosted by Shirley Ballas.

Once again, our auction featured some brilliant prizes and on the night we raised a total of £105,356, exceeding last year. We also worked with some incredible sponsors, Silverbell Global and Love Hemp, as well as Simply Roasted and Punchy Drinks who supplied products for our gift bags.

SUICIDE & CO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Spirit of Christmas

This year we were made The Spirit of Christmas Fair's Official Charity Partner, running the "Shop and Drop" and fundraising through selling our merchandise. The week went brilliantly, raising just over £21,000.

Each day at the Fair we had a team of volunteers supporting us on our stand, mainly through companies and organisations who have supported us by using their volunteer days: Digital Cinema Media, Future Arc, Substance Global, Swoop Funding, Informa, CMS and The Sophie Clarke Foundation. This was the biggest volunteering event that we have run to date and it was a great showcase of our growth. It was also brilliant to work with Clarion Events who ran the fair and supported us the whole way.

Grants & Trusts

In 2023, we received £68,240 (2022 - £117,641) from Grants and Trusts.

Donations above £4,000 are detailed below with gratitude:

- £20,000 from The Ian Mactaggart Charitable Trust (through multiple donations)
- £16,188 from The Mactaggart Third Fund
- £11,440 from The Big Give Match Funding Grant
- £10,000 from Grangers Charitable Foundation
- £8,500 from The Childwick Trust
- £4,000 from The Roger and Jean Jeffcoate Trust

Organisational structure

Suicide&Co is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales. It was founded in July 2020 by Amelia and Emma, two young women who both lost a parent to suicide.

Governance

We are governed by our Constitution which sets out the charity's objects, powers and governance structure. The governing body is our Board of Trustees which, as of 31 December 2023, consists of six members. It meets at least four times a year and oversees the work that we do.

Staff team

The Chief Executive Officer (CEO), supported by the Operations Director, is responsible for developing and delivering the charity's strategy, operational plans and budgets that have been approved by the Board. At the end of 2023, we had five other staff members, four of whom are involved in service delivery.

Associate counsellors

We have a team of associate counsellors who deliver suicide bereavement counselling to our clients. One also conducts assessments prior to a client starting counselling. At the end of 2023, the team had 23 members.

Volunteers

We also have a brilliant team of volunteers, many of whom have lived experience of suicide bereavement. The majority are ambassadors who help to raise awareness of the charity and the work we do, but we have others who help out at events or in specific areas such as PR and .

Equality, Diversity and Inclusion

The Board is committed to promoting equality, diversity and inclusion, and to embedding it into everything we do. Chenali Senanayake has been designated the lead trustee in this area. She delivered training to the Board in 2023, and this will be rolled out to all staff in 2024.

SUICIDE & CO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Risk management

The trustees are responsible for risk management within the charity. We review key risks on a regular basis and maintain a risk register. The top three risks identified are:

i) Insufficient funds to delivery it's objectives.

This is mitigated through the development of a fundraising strategy, detailed financial planning based on different scenarios, an approved budget and reserves policy that are reviewed regularly, and ongoing reporting on income and expenditure.

ii) Potential harm to clients or staff.

This is mitigated through robust policies and procedures regarding safeguarding, managing client safety and whistleblowing; the use of safer recruitment practices; and initial and ongoing staff training in these areas.

iii) Data breach.

This is mitigated through robust data protection policies and procedures, tight controls regarding sensitive personal data, and periodic reviews of systems infrastructure.

Financial review and reserves policy

The Board of trustees has a target reserves policy of between three and six months of operating expenditure. The Board recognises that as the charity develops its core services, income and expenditure levels are highly variable and hence deviations around the range can occur.

As at 31 December 2023, the charity's free reserves stood at £199,912, equating to 4.3 months of operating expenditure, within the target range.

Structure, governance and management

The charity is registered with the Commission as a Charitable Incorporated Organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms E Morrisroe

Ms C Senanayake

Ms A Owen QPM

Ms A Ropner

Mr K Corrigan

Mr P McGregor

(Appointed 17 January 2023)

We were founded in July 2020 by Emma and Amelia, two young women who each lost a parent to suicide. In 2022 our team grew both in volunteers and team members. In terms of employees in November 2022 Amelia stepped into the charity fulltime and in the same month we brought on a Team Assistant Cate, and in December hired Hannah as our Service Administrator. We ended the year with a team of 4 full time staff which was an incredible achievement and is setting us up for growth in 2023.

The trustees' report was approved by the Board of Trustees.



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Mr K Corrigan

Trustee

Date: 12.06.2024

SUICIDE & CO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUICIDE & CO

I report to the trustees on my examination of the financial statements of Suicide & Co (the charity) for the year ended 31 December 2023.

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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.



**D W Martin on behalf of
Knill James LLP**

One Bell Lane
Lewes
East Sussex
BN7 1JU

Dated: 13 June 2024
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SUICIDE & CO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	2	407,808	-	407,808	282,645	58,892	341,537
Charitable activities	3	93,817	-	93,817	66,696	-	66,696
Total income		501,625	-	501,625	349,341	58,892	408,233
Expenditure on:							
Raising funds	4	120,696	-	120,696	87,915	-	87,915
Charitable activities	5	291,272	24,081	315,353	188,109	28,251	216,360
Total expenditure		411,968	24,081	436,049	276,024	28,251	304,275
Net income/(expenditure)		89,657	(24,081)	65,576	73,317	30,641	103,958
Transfers between funds							
		-	-	-	1	(1)	-
Net movement in funds	7	89,657	(24,081)	65,576	73,318	30,640	103,958
Reconciliation of funds:							
Fund balances at 1 January 2023		110,255	30,640	140,895	36,937	-	36,937
Fund balances at 31 December 2023		199,912	6,559	206,471	110,255	30,640	140,895

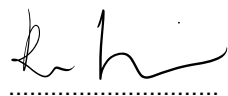
SUICIDE & CO

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		2,691		466
Current assets					
Stock	12	5,795		5,687	
Debtors	13	15,594		-	
Cash at bank and in hand		226,080		190,729	
		247,469		196,416	
Creditors: amounts falling due within one year	14	(43,689)		(55,987)	
Net current assets			203,780		140,429
Total assets less current liabilities			206,471		140,895
Net assets excluding pension liability			206,471		140,895
The funds of the charity					
Restricted income funds	16	6,559		30,640	
Unrestricted funds		199,912		110,255	
		206,471		140,895	

The financial statements were approved by the trustees on12.06.2024.....



Mr K Corrigan
Trustee

SUICIDE & CO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Suicide & Co is a Charitable Incorporated Organisation (CIO) incorporated in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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 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 or grantors 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.

1.3 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SUICIDE & CO

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

1 Accounting policies

(Continued)

1.4 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.5 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.

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:

Computers	20% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Stock

Stock is stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stock to its present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.8 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.

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

1 Accounting policies

(Continued)

1.9 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

SUICIDE & CO

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

2 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	339,568	-	339,568	223,896	-	223,896
Grants/Trusts	68,240	-	68,240	58,749	58,892	117,641
	<u>407,808</u>	<u>-</u>	<u>407,808</u>	<u>282,645</u>	<u>58,892</u>	<u>341,537</u>

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Charitable activities		
Trading income	14,146	28,006
Corporate	79,671	38,690
	<u>93,817</u>	<u>66,696</u>

4 Raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Fundraising and publicity</u>		
Fundraising costs	77,898	75,035
Staff costs	31,679	-
Fundraising and publicity	<u>109,577</u>	<u>75,035</u>
<u>Trading costs</u>		
Merchandise costs	11,119	12,880
	<u>120,696</u>	<u>87,915</u>

SUICIDE & CO

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

5 Charitable activities

	2023 £	2022 £
Staff costs	62,387	14,838
Charitable donations	5,300	6,500
Service costs	133,476	121,876
Advertising and marketing	16,286	20,000
Insurance	1,170	548
Annual subscription fees	9,657	4,143
Computer costs	103	202
Rent	16,218	8,580
Staff training	1,218	2,242
Other charitable expenditure	13,479	-
	<u>259,294</u>	<u>178,929</u>
Share of support costs (see note 6)	53,580	39,017
Share of governance costs (see note 6)	2,479	(1,586)
	<u>315,353</u>	<u>216,360</u>
Analysis by fund		
Unrestricted funds	291,272	188,109
Restricted funds	24,081	28,251
	<u>315,353</u>	<u>216,360</u>

SUICIDE & CO

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

6 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	45,382	-	45,382	29,675	-	29,675
Depreciation	225	-	225	34	-	34
Bank fees	10	-	10	-	-	-
Legal and professional	-	-	-	13	-	13
Printing, postage and stationery	796	-	796	44	-	44
Maintenance and office costs	919	-	919	694	-	694
Travel costs	3,398	-	3,398	2,346	-	2,346
Entertainment costs	2,850	-	2,850	1,069	-	1,069
Independent examiners fee	-	2,310	2,310	-	3,420	3,420
Interest payable	-	-	-	-	136	136
Travel costs	-	169	169	-	-	-
	<u>53,580</u>	<u>2,479</u>	<u>56,059</u>	<u>33,875</u>	<u>3,556</u>	<u>37,431</u>
Analysed to						
Charitable activities	<u>53,580</u>	<u>2,479</u>	<u>56,059</u>	<u>33,875</u>	<u>3,556</u>	<u>37,431</u>

7 Net movement in funds

2023
£

2022
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	2,310	3,420
Depreciation of owned tangible fixed assets	225	34
	<u>2,535</u>	<u>3,454</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. Two trustees did however have reimbursed travelling expenses totalling £169 (2022 - £nil) which are included in governance costs.

9 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
5	2
<u>5</u>	<u>2</u>

SUICIDE & CO

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

9	Employees	(Continued)	
	Employment costs	2023 £	2022 £
	Wages and salaries	132,773	44,020
	Social security costs	4,335	-
	Other pension costs	2,340	493
		<u>139,448</u>	<u>44,513</u>

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2023 £	2022 £
Aggregate compensation	<u>39,167</u>	<u>-</u>

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Computers £
Cost	
At 1 January 2023	500
Additions	2,450
	<u>2,950</u>
At 31 December 2023	
Depreciation and impairment	
At 1 January 2023	34
Depreciation charged in the year	225
	<u>259</u>
At 31 December 2023	
Carrying amount	
At 31 December 2023	<u>2,691</u>
At 31 December 2022	<u>466</u>

SUICIDE & CO

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

12 Stock

	2023 £	2022 £
Finished goods and goods for resale	5,795	5,687

13 Debtors

Amounts falling due within one year:	2023 £	2022 £
Prepayments and accrued income	15,594	-

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	11,411	3,207
Trade creditors	6,211	3,305
Other creditors	15,647	125
Accruals and deferred income	10,420	49,350
	43,689	55,987

15 Retirement benefit schemes

Defined contribution schemes	2023 £	2022 £
Charge to profit or loss in respect of defined contribution schemes	2,340	493

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
CMS Social Fund	5,000	-	(5,000)	-	-
Lennox Hannay	20,640	-	(14,081)	-	6,559
Access Ground Fund	5,000	-	(5,000)	-	-
	30,640	-	(24,081)	-	6,559

SUICIDE & CO

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

16 Restricted funds

(Continued)

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
Rethink Mental Illness	-	17,752	(17,752)	-	-
Mazars Charitable Fund	-	500	(499)	(1)	-
Sophie Clark Foundation	-	7,468	(7,468)	-	-
CMS Social Fund	-	5,000	-	-	5,000
Lennox Hannay	-	23,172	(2,532)	-	20,640
Access Ground Fund	-	5,000	-	-	5,000
	-	58,892	(28,251)	(1)	30,640

- Rethink Mental Illness - Funding for the Words Unspoken advertising campaign.
- Mazars Charitable Fund - Funding for counselling sessions.
- Sophie Clark Foundation - Funding for a stand at the Spirit of Christmas show at Olympia.
- CMS Social Fund - Funding for counselling sessions.
- Lennox Hannay - Funding for HubSpot which is used as both a Client Management System and email marketing platform.
- Access Ground Fund - Funding for counselling sessions.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	110,255	501,625	(411,968)	-	199,912
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	36,937	349,341	(276,024)	1	110,255

SUICIDE & CO

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

18 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	2,691	-	2,691
Current assets/(liabilities)	197,221	6,559	203,780
	<u>199,912</u>	<u>6,559</u>	<u>206,471</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Tangible assets	466	-	466
Current assets/(liabilities)	109,789	30,640	140,429
	<u>110,255</u>	<u>30,640</u>	<u>140,895</u>

19 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	22,980	-
Between two and five years	85,057	-
	<u>108,037</u>	<u>-</u>

20 Related party transactions

During the year, a trustee, Mr K Corrigan, loaned the charity £15,000. This loan, included within other creditors, is interest free and repayable within one year.

In 2022 there were no disclosable related party transactions.