

**HBBS COUNSELLING**  
**(formerly Havering & Brentwood Bereavement Service)**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31<sup>st</sup>MARCH 2023**

# **HBBS COUNSELLING – (formerly Havering & Brentwood Bereavement Service)**

## **Contents of the Financial Statements**

**For the Year Ended 31<sup>st</sup> March 2023**

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# **HBBS COUNSELLING – (formerly Havering & Brentwood Bereavement Service)**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

The Trustees of the Charity present their report with the financial statements of the Charity for the year ended 31<sup>st</sup> March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's trust deed and the Charities Act 2011. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 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<sup>st</sup> January 2015).

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity Number:-**

1198645

#### **Principal office**

HBBS Counselling  
Ardleigh Green Family Centre  
165 Ardleigh Green Road  
Essex RM11 2SP

#### **Governing Body**

Chair Mrs. Sue Newth-Gibbs

Treasurer Mr. Stephen Downton

Secretary Mr. Jim Cantle

Members Mr. Colin Smith  
Mrs. Karen Egglestone  
Mr. Adrian Sheridan

Ex-officio Members Mrs. Louise Mundy

#### **Independent Examiner**

Mrs. Rebekah Finn MAAT  
Finer Accountancy Limited  
36 Brook Lane  
Galleywood  
Chelmsford  
Essex  
CM2 8NL

#### **Bankers**

HSBC Bank  
Unit 8, Lakeside Shopping Centre  
West Thurrock  
Essex  
RM20 2ZF

# **HBBS COUNSELLING – (formerly Havering & Brentwood Bereavement Service)**

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

HBBS Counselling (formerly Havering & Brentwood Bereavement Service) is constituted as a Charitable Incorporated Organisation (CIO) and is a registered charity with the Charity Commission on 18<sup>th</sup> April 2022. Full membership of the Charity is open to all those who are interested in furthering the work of the Charity. The Charity is funded by a mixture of restricted and unrestricted grant payments, client fees and fundraising activities.

As set out in the governing document (constitution), the Trustees shall consist of up to eight trustees.

## **OBJECTIVES AND ACTIVITIES**

The prime objective of the Charity is to provide the best one to one support for adults, young people and children experiencing bereavement and loss, enabling them to explore and understand their feelings and emotions and work towards adjustment in their new lives. The Charity also provides a generic counselling service.

In order to achieve this, the Charity provides:-

- Therapeutic interventions appropriate for dealing with bereavement and loss and other mental health issues.
- Advice and expertise to local organisations to facilitate a greater understanding of bereavement and loss.
- A local, accessible and flexible service which anyone can refer to for help which is confidential.

The service is provided equally to people regardless of their gender, disability, marital status, sexual orientation, creed / religion, ethnic or national origin. The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

## **RELATED PARTIES AND CONNECTED ORGANISATIONS**

The Charity has no links with Related Parties as defined by The Statement of Recommended Practice and has not combined with any other organisation in the pursuit of its charitable objectives.

## **ACHIEVEMENTS AND PERFORMANCE**

We are pleased to report that the level of sessions delivered to clients this year is back to pre-Covid levels which was one of our key aims of the year and 87% of these were free to clients at the point of access.

47% of these sessions were for adults and 53% for children.

For the second year running we were also able to provide CPD for our Counselling Team this year through access to an on-line bereavement training resource.

We maintained our links with longer standing funders and continued to deliver grants from them. These included Essex Community Foundation (Adult Bereavement Counselling in Brentwood) Barking Havering and Redbridge Clinical Commissioning Group (Childrens' Generic Counselling, Counselling for Parents of children in crisis and School leaders Supervision), The National Lottery and BBC Children in Need (Bereavement Counselling for Young People of secondary and primary school aged).

Our relationships with local key organisations have been consolidated and developed. This includes working more closely with Havering Talking Therapies and Thurrock and Brentwood MIND, joining the Havering Place Based Partnership for mental health and as a response to a local emergency we joined the London Borough of Havering Bronze Group for Mental Health Support of those affected by the Wennington Fires.

# **HBBS COUNSELLING – (formerly Havering & Brentwood Bereavement Service)**

## **FINANCIAL REVIEW**

### **Reserves**

Total reserves at the end of the year have increased from last year to £256,638 (2022: £235,938) of which £183,065 (2022: £160,396) was restricted. The Charity has maintained unrestricted reserves at a level that complies with its reserves policy, under which the Charity aims to maintain unrestricted reserves at a level equivalent to a minimum of three months of operating costs. At 31<sup>st</sup> March 2023 the level of unrestricted reserves of £73,573 (2022: £75,542) represented 4.7 months (2022: 5.5 months) of current year operating costs and 4.4 months of forecast operating costs for the coming year. The level of reserves is regularly reviewed by the Trustees in order to ensure that appropriate and timely action is taken and that the Charity's reserves policy remains relevant, taking account of changing circumstances.

### **Financial Performance**

The financial results for the year are detailed in the attached accounts and show a £20,700 surplus (2022: £577 surplus). Total income for the year was £203,402 (2022: £162,559) showing an increase in Donations and Grants of £50,454 offset by Furlough Claim relief of £8,276 which ceased last year. Total expenditure was £182,702 (2022: £161,982), with the main increases due to Salaries up £9,068 and External Training up £8,698. The Charity continues to rely heavily on grant income in order to fund its activities. Grants received from Big Lottery Fund, Havering CCG, BBC Children in Need, Essex Community Foundation, Thurrock & Brentwood Mind, The Arm Trust, The Aspire Learning Foundation and Havering Education were restricted; all other grants received were unrestricted and for the general purpose of the Charity.

## **RISK STATEMENT**

The highest risk is the sustainability of the service in the short to medium term. Client need is high and increasingly complex. There is a shortage of experienced and qualified counsellors. To mitigate this risk attention is continuing to be given to the recruitment, pay and career progression of staff.

For the management of the charity's assets, a new Investment Strategy policy introduced this year, will mitigate any financial risk in the exposure of funds above the £85k threshold protected under the Financial Services Compensation Scheme. Any surplus funds can be placed in low-risk deposit accounts thereby maximising our investment return at a risk level agreed by the Charity trustees.

## **RESPONSIBILITIES OF TRUSTEES**

The Trustees are responsible for preparing a Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the Charity Trustees to prepare financial statements for each 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 period. In preparing the financial statements, the Trustees are required to:-

- Select suitable Accounting Policies and then apply them consistently.
- Observe the methods and principles in the applicable Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the accounts.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

## **HBBS COUNSELLING – (formerly Havering & Brentwood Bereavement Service)**

### **RESPONSIBILITIES OF TRUSTEES (continued)**

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the Accounts comply with the Charities Act 2011. They are also responsible for safeguarding the Charity's Assets and taking reasonable steps for the prevention and detection of fraud and breaches of law and regulations.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### **FUTURE DEVELOPMENTS**

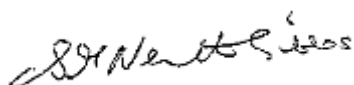
For the future we have 3 large grant applications still being considered by funders 2 of which potentially could be particularly significant in the development of the service and enable us to offer even more free support to local people of all ages.

We shall also be working on smaller projects in partnership with Havering Educational Psychology Service (supporting children in schools who are refugees and asylum seekers with counselling) and another with Havering Changing (providing an emotional well-being support worker to a Creative Arts Café for Ukrainian people recently arrived Borough).

In the meantime, HBBS is in a strong position, so we are confident we can continue deliver our core services for the next few years taking advantage of opportunities which come our way to develop our clinical expertise and offer even more free support to clients.

**For and on behalf of**

**HBBS COUNSELLING – (formerly Havering & Brentwood Bereavement Service)**



Mrs. S Newth-Gibbs

Chair of the Trustees

Date:

# **HBBS COUNSELLING – (formerly Havering & Brentwood Bereavement Service)**

## **Independent Examiner's Report to the Trustees**

I report on the accounts of the Charity, for the year ended 31<sup>st</sup> March 2023, which are set out on pages 6 and 7 along with the notes to the accounts on pages 8 to 11.

## **Respective responsibilities of the Trustees and the Examiner**

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- To follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.
- To state whether particular matters have come to my attention.

## **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the next statement.

## **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act, and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act,have not been met or,
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

## **Independent Examiner**

Rebekah Finn MAAT

**Mrs. R. Finn MAAT**

**Finer Accountancy Limited**

Date:

36 Brook Lane

Galleywood

Chelmsford

Essex

CM2 8NL

# HBBS COUNSELLING - (formerly Havering and Brentwood Bereavement Service)

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted funds	Restricted funds	Y/E 31.03.23 Total funds	Unrestricted funds	Restricted funds	Y/E 31.03.22 Total funds
		£	£	£	£	£	£
<b>INCOMING RESOURCES</b>							
Voluntary Income:							
Donations & Grants	2	2,297	175,847	178,144	12,138	115,552	127,690
Income from Charitable Activities							
Schools	2	10,620	0	10,620	9,776	0	9,776
Other Fee Paying sessions	2	14,638	0	14,638	16,817	0	16,817
Activities for generating funds:							
Fund Raising	2	0	0	0	0	0	0
Investment Income		0	0	0	0	0	0
Other income							
Furlough claims			0	0	8,276	0	8,276
<b>Total incoming resources</b>		<u>27,555</u>	<u>175,847</u>	<u>203,402</u>	<u>47,007</u>	<u>115,552</u>	<u>162,559</u>
<b>RESOURCES EXPENDED</b>							
Fundraising activities	3	0	0	0	0	0	0
Charitable activities	3	27,478	153,178	180,656	26,730	132,856	159,586
Governance costs	3	2,046	0	2,046	2,396	0	2,396
<b>Total resources expended</b>		<u>29,524</u>	<u>153,178</u>	<u>182,702</u>	<u>29,126</u>	<u>132,856</u>	<u>161,982</u>
<b>NET (OUTGOING)/INCOMING RESOURCES</b>		(1,969)	22,669	20,700	17,881	(17,304)	577
Total funds brought forward		75,542	160,396	235,938	57,661	177,700	235,361
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>73,573</u>	<u>183,065</u>	<u>256,638</u>	<u>75,542</u>	<u>160,396</u>	<u>235,938</u>



# HBBS COUNSELLING - (formerly Havering and Brentwood Bereavement Service)

## BALANCE SHEET AS AT 31ST MARCH 2023

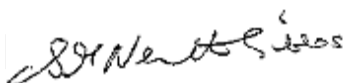
	Notes	As at 31.03.23		As at 31.03.22	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		0		0
<b>Current assets</b>					
Debtors: amounts falling due within one year	8	990		2,408	
Cash at bank and in hand		<u>265,711</u>		<u>245,169</u>	
<b>Creditors: amounts falling due within one year</b>	9	<u>10,063</u>		<u>11,639</u>	
<b>Net current assets</b>			256,638		235,938
<b>NET ASSETS</b>			<u>256,638</u>		<u>235,938</u>
<b>Funds</b>					
Unrestricted Funds	10		73,573		75,542
Restricted Funds	10		183,065		160,396
<b>TOTAL FUNDS</b>			<u>256,638</u>		<u>235,938</u>

For the financial year ended 31st March 2023 the Charity was entitled to exemption from audit under section 144(2) of the Charities Act 2011 (the Act).

The Trustees acknowledge their responsibilities for ensuring that the Charity keeps accounting records which comply with section 130 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of its income and expenditure for the financial year in accordance with the requirements of the Act.

These financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102, effective 1st January 2015).

The financial statements were approved by the Board of Trustees on the 21st June 2023.



Mrs. S. Newth-Gibbs - Chair  
Trustee



Mr. S. Downton - Treasurer  
Trustee

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023**

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**1 ACCOUNTING POLICIES**

**Accounting convention**

The accounts (financial statements) have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP) applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102, effective 1st January 2015), and the Charities Act 2011 and applicable regulations.

**Income**

All income is included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- o Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the Charity, are recognised when the Charity becomes unconditionally entitled to the grant.
- o Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- o Investment income is included when receivable.
- o Income from grants, where related to performance and specific deliveries, is accounted for as the Charity earns the right to consideration by its performance.

**Expenditure**

Expenditure is accounted for on an actual basis and has been classified under the headings that aggregate all costs related to that category. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

- o Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- o Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include all fees linked to the strategic management of the Charity.
- o Costs of a direct nature have been grouped together and allocated directly to the activities to which they relate.
- o Costs of an indirect nature, that are necessary to support the Charity's activities are grouped into their functional headings. Each group is then apportioned to the various activities of the Charity on a suitable and reasonable basis that best reflects the usage of each of the individual support functions.

**Taxation**

No provision for taxation is included in the accounts as the Charity is entitled to exemption from tax afforded by Section 505 of the Income and Corporation Taxes Act 1988.

**Tangible Fixed Assets**

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off each asset over its expected life, which in all cases is estimated at four years.

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

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees in furtherance of the general objectives of the Charity.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity.

Restrictions arise when specified by the donor or through the terms of an appeal or when funds are raised for particular restricted purposes. Where expenditure has been incurred on fixed assets for use in the Charity the income is shown as restricted income with a transfer being made to general funds for the amount of that expenditure. The asset is then depreciated in the usual way.

**2 INCOME FROM CHARITABLE ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Schools	10,620	9,776
Other Fee Paying Sessions	14,638	16,817
Unrestricted Grants	1,150	11,150
Fundraising	0	0
Donations & Grants	1,147	988
Restricted Grants	<u>175,847</u>	<u>115,552</u>
	<u><u>203,402</u></u>	<u><u>154,283</u></u>

Fundraising and Grants received, included in the above, are shown as follows:-

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Fundraising</b>		
Events	0	0
Community Fundraising	<u>0</u>	<u>0</u>
	<u><u>0</u></u>	<u><u>0</u></u>

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Donations &amp; Grants</b>		
Camelia Botnar Foundation	0	0
Personal donations (Including gift aid)	0	0
Other (below £2,500)	<u>1,147</u>	<u>988</u>
	<u><u>1,147</u></u>	<u><u>988</u></u>

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Restricted Grants</b>		
Big Lottery Fund (Reaching Communities)	33,242	33,242
Children in need	37,200	(3,690)
Havering CCG	47,755	60,000
Thurrock CCG	0	0
Essex Community Foundation	22,650	15,000
Thurrock & Brentwood Mind	10,000	10,000
The Arm Trust	22,750	0
The Aspire Learning Foundation	1,250	0
Havering Education	1,000	0
Co-op Bank	<u>0</u>	<u>1,000</u>
	<u><u>175,847</u></u>	<u><u>115,552</u></u>

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

**3 TOTAL RESOURCES EXPENDED**

	<b>Fundraising Activities</b>	<b>Charitable Activities</b>	<b>Governance Costs</b>	<b>2023 £</b>	<b>2022 £</b>
	<b>£</b>	<b>£</b>	<b>£</b>		
Staff Wages and Salaries		133,223		133,223	124,155
Recruitment		0		0	0
Staff and Volunteers expenses		766		766	248
External Supervision		1,770		1,770	1,180
External Training, Counselling & Administration		15,539		15,539	6,841
Fundraising and Social events		0		0	0
Children's Service events		0		0	0
Office and Meeting room rent and rates		18,567		18,567	16,517
Bad Debt		45		45	0
Insurance, Professional & Memberships		2,612		2,612	2,869
Advertising and Marketing		0		0	0
Telephone & Internet		761		761	415
Legal and professional fees			2,046	2,046	2,396
Miscellaneous expenses		0		0	0
Office Supplies Bank Charges and postage		226		226	344
Depreciation - Office equipment		0		0	0
Computer Costs		7,147		7,147	7,017
	<b>0</b>	<b>180,656</b>	<b>2,046</b>	<b>182,702</b>	<b>161,982</b>

**4 STAFF COSTS**

	<b>2023 £</b>	<b>2022 £</b>
Wages and salaries	133,223	124,155
	<b>133,223</b>	<b>124,155</b>

There were no employees whose total remuneration exceeded £60,000 for the year ended 31st March 2023, nor for the year ended 31st March 2022.

**5 NET INCOMING / (OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	<b>2023 £</b>	<b>2022 £</b>
Depreciation - owned assets	0	0

**6 TRUSTEES' REMUNERATION AND BENEFITS**

There were no Trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

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

7 TANGIBLE FIXED ASSETS

	Office Equipment £	Total £
<b>COST</b>		
At 1st April 2022	0	0
Additions	0	0
At 31st March 2023	<u>0</u>	<u>0</u>
<b>DEPRECIATION</b>		
At 1st April 2022	0	0
Charge for the year	0	0
At 31st March 2023	<u>0</u>	<u>0</u>
<b>NET BOOK VALUE</b>		
At 31st March 2023	<u>0</u>	<u>0</u>
At 31st March 2022	<u>0</u>	<u>0</u>

8 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.23 £	31.03.22 £
Clients	<u>990</u>	<u>2,408</u>

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.23 £	31.03.22 £
Trade Creditors	5,158	2,334
Accountancy Fee	750	1,100
CIN Grant return	0	3,690
IT Fee	0	1,314
Accrual - Staff Wages and Salaries	<u>4,155</u>	<u>3,201</u>
	<u>10,063</u>	<u>11,639</u>

10 MOVEMENT IN FUNDS

	At 01.04.22 £	Incoming Resources £	Resources Expended £	At 31.03.23 £
Unrestricted funds	75,542	27,555	29,524	73,573
Restricted funds	160,396	175,847	153,178	183,065
<b>Total funds</b>	<u>235,938</u>	<u>203,402</u>	<u>182,702</u>	<u>256,638</u>