

**HBBS COUNSELLING**  
**(formerly Havering & Brentwood Bereavement Service)**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31<sup>st</sup>MARCH 2024**

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

## **Contents of the Financial Statements**

**For the Year Ended 31<sup>st</sup> March 2024**

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

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

The Trustees of the Charity present their report with the financial statements of the Charity for the year ended 31<sup>st</sup> March 2024. 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	Mr. Daniel Shore
Treasurer	Mr. Stephen Downton
Secretary	Mr. Jim Cattle
Members	Mr. Adrian Sheridan Mrs. Karen Egglestone (resigned 15/2/24) Mrs. Heather Churchill
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**

<b>Counselling Sessions</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
For Adults	1010	341	1012	1178	1254
For Children	1461	460	1343	1280	1240
Total	2471	801	2355	2458	2494
Free to clients	47%	71%	82%	87%	89%

For the third year running we were also able to provide CPD for our Counselling Team this year through courses in Trauma Processing Training and Applied Suicide Prevention Training.

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 (Children's 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).

A significant step forward for us this year was the successful partnership application to the National Lottery, Reaching Communities Fund. This 3 year project focuses on the development of a Community Help Hub in partnership with Ardleigh Green Family Centre and Havering Volunteers Centre. HBBS is the coordinating organisation and our main project delivery element is 700 sessions per year of free adult counselling

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

## **ACHIEVEMENTS AND PERFORMANCE (continued)**

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 emergencies we have offered bespoke support to 3 separate schools struggling to come to terms with a traumatic incident affecting members of their communities.

In terms of new ways of working with new client groups, we continue to deliver our Clinical Supervision project for Havering School Leaders and with Havering Changing (providing an emotional well-being support worker to a Creative Arts Café for Ukrainian people recently arrived Borough).

## **FINANCIAL REVIEW**

### **Reserves**

Total reserves at the end of the year have reduced from last year to £208,196 (2023: £256,638) of which £106,433 (2023: £183,065) 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 2024 the level of unrestricted reserves of £101,763 (2023: £73,573) represented 5.2 months (2023: 4.7 months) of current year operating costs and 4.6 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 £48,442 loss (2023: £20,700 surplus). Total income for the year was £185,661 (2023: £203,402) with a reduction in Donations and Grants of £22,818 partly offset by Investment Income of £7,135. Total expenditure was £234,103 (2023: £182,702), with the main increases due to Staff Wages and Salaries up £41,121 and External Training, Counselling and Admin up £5,791. The Charity continues to rely heavily on grant income in order to fund its activities. Grants received from Big Lottery Fund, NHS NE London ICB, Essex Community Foundation, Thurrock & Brentwood Mind and the London Borough of Havering were all restricted. A grant/donation was also received from South Essex Crematorium which was classified as 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 was introduced last year and has helped mitigate any financial risk in the exposure of funds above the £85k threshold protected under the Financial Services Compensation Scheme. Any surplus funds are continued to be placed in low-risk deposit accounts thereby maximising our investment return at a risk level agreed by the Charity trustees. The cashflow is continually monitored and conversely to investing any surplus fund, any drawdowns necessary for liquidity needs are conducted in line with policy.

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

## **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.

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**

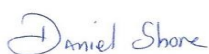
Having successfully secure funding for counselling for all ages in Havering, the challenge of the next 12 months is to secure funding for at least bereavement counselling in Brentwood.

We shall be seeking funding for a Bereavement Hub and are currently exploring this opportunity with the team at Sawyers Church and Thurrock and Brentwood MIND.

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)**



Mr. D Shore

Chair of the Trustees

Date: 3<sup>rd</sup> June 2024

# **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 2024, 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: 3<sup>rd</sup> June 2024  
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 2024

	Notes	Unrestricted funds	Restricted funds	Y/E 31.03.24 Total funds	Unrestricted funds	Restricted funds	Y/E 31.03.23 Total funds
		£	£	£	£	£	£
<b>INCOMING RESOURCES</b>							
Voluntary Income:							
Donations & Grants	2	14,991	140,336	155,327	2,297	175,847	178,144
Income from Charitable Activities							
Schools	2	10,113	0	10,113	10,620	0	10,620
Other Fee Paying sessions	2	13,086	0	13,086	14,638	0	14,638
Activities for generating funds:							
Fund Raising	2	0	0	0	0	0	0
Investment Income		7,135	0	7,135	0	0	0
Other income							
Furlough claims		0	0	0	0	0	0
<b>Total incoming resources</b>		<u>45,325</u>	<u>140,336</u>	<u>185,661</u>	<u>27,555</u>	<u>175,847</u>	<u>203,402</u>
<b>RESOURCES EXPENDED</b>							
Fundraising activities	3	0	0	0	0	0	0
Charitable activities	3	15,089	216,968	232,057	27,478	153,178	180,656
Governance costs	3	2,046	0	2,046	2,046	0	2,046
<b>Total resources expended</b>		<u>17,135</u>	<u>216,968</u>	<u>234,103</u>	<u>29,524</u>	<u>153,178</u>	<u>182,702</u>
<b>NET (OUTGOING)/INCOMING RESOURCES</b>		28,190	(76,632)	(48,442)	(1,969)	22,669	20,700
Total funds brought forward		73,573	183,065	256,638	75,542	160,396	235,938
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>101,763</u>	<u>106,433</u>	<u>208,196</u>	<u>73,573</u>	<u>183,065</u>	<u>256,638</u>



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

### BALANCE SHEET AS AT 31ST MARCH 2024

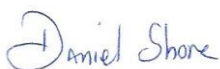
	Notes	As at 31.03.24		As at 31.03.23	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		0		0
<b>Current assets</b>					
Debtors: amounts falling due within one year	8	6,370		990	
Cash at bank and in hand		<u>239,621</u>		<u>265,711</u>	
<b>Creditors: amounts falling due within one year</b>	9	<u>37,795</u>		<u>10,063</u>	
<b>Net current assets</b>			208,196		256,638
<b>NET ASSETS</b>			<u>208,196</u>		<u>256,638</u>
<b>Funds</b>					
Unrestricted Funds	10	101,763		73,573	
Restricted Funds	10	106,433		183,065	
<b>TOTAL FUNDS</b>			<u>208,196</u>		<u>256,638</u>

For the financial year ended 31st March 2024 the Charity was entitled to exemption from audit under section 144(2) of the Charities Act 2011 (the Act).

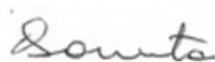
The Trustees acknowledge their responsibilities for ensuring that the Charity keeps accounting records which comply with section 130 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of its 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 3rd June 2024.



Mr. D. Shore - Chair  
Trustee



Mr. S. Downton - Treasurer  
Trustee

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024**

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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 2024**

**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>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Schools	10,113	10,620
Other Fee Paying Sessions	13,086	14,638
Unrestricted Grants	0	1,150
Fundraising	0	0
Donations & Grants	14,991	1,147
Restricted Grants	140,336	175,847
	<u>178,526</u>	<u>203,402</u>

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Fundraising</b>		
Events	0	0
Community Fundraising	0	0
	<u>0</u>	<u>0</u>

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Donations &amp; Grants</b>		
South Essex Crematorium	14,000	0
Personal donations (Including gift aid)	0	0
Other (below £2,500)	991	1,147
	<u>14,991</u>	<u>1,147</u>

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Restricted Grants</b>		
NHS NE London ICB	73,800	0
Big Lottery Fund (Reaching Communities)	39,136	33,242
Children in need	0	37,200
Havering CCG	0	47,755
Essex Community Foundation	12,400	22,650
Thurrock & Brentwood Mind	10,000	10,000
London Borough of Havering	5,000	0
The Arm Trust	0	22,750
The Aspire Learning Foundation	0	1,250
Havering Education	0	1,000
	<u>140,336</u>	<u>175,847</u>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**3 TOTAL RESOURCES EXPENDED**

	<b>Fundraising Activities</b>	<b>Charitable Activities</b>	<b>Governance Costs</b>	<b>2024 £</b>	<b>2023 £</b>
	<b>£</b>	<b>£</b>	<b>£</b>		
Staff Wages and Salaries		174,346		<b>174,346</b>	133,223
Recruitment		0		<b>0</b>	0
Staff and Volunteers expenses		970		<b>970</b>	766
External Supervision		2,010		<b>2,010</b>	1,770
External Training, Counselling & Administration		21,330		<b>21,330</b>	15,539
Fundraising and Social events		0		<b>0</b>	0
Children's Service events		0		<b>0</b>	0
Office and Meeting room rent and rates		22,079		<b>22,079</b>	18,567
Bad Debt		0		<b>0</b>	45
Insurance, Professional & Memberships		2,714		<b>2,714</b>	2,612
Advertising and Marketing		131		<b>131</b>	0
Telephone & Internet		867		<b>867</b>	761
Legal and professional fees			2,046	<b>2,046</b>	2,046
Miscellaneous expenses		343		<b>343</b>	0
Office Supplies Bank Charges and postage		894		<b>894</b>	226
Depreciation - Office equipment		0		<b>0</b>	0
Computer Costs		6,373		<b>6,373</b>	7,147
	<b>0</b>	<b>232,057</b>	<b>2,046</b>	<b>234,103</b>	<b>182,702</b>

**4 STAFF COSTS**

	<b>2024 £</b>	<b>2023 £</b>
Wages and salaries	<b>174,346</b>	<b>133,223</b>
	<b>174,346</b>	<b>133,223</b>

There were no employees whose total remuneration exceeded £60,000 for the year ended 31st March 2024, nor for the year ended 31st March 2023.

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

Net resources are stated after charging/(crediting):

	<b>2024 £</b>	<b>2023 £</b>
Depreciation - owned assets	<b>0</b>	<b>0</b>

**6 TRUSTEES' REMUNERATION AND BENEFITS**

There were no Trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31ST MARCH 2024

7 TANGIBLE FIXED ASSETS

	Office Equipment £	Total £
<b>COST</b>		
At 1st April 2023	0	0
Additions	0	0
At 31st March 2024	<u>0</u>	<u>0</u>
<b>DEPRECIATION</b>		
At 1st April 2023	0	0
Charge for the year	0	0
At 31st March 2024	<u>0</u>	<u>0</u>
<b>NET BOOK VALUE</b>		
At 31st March 2024	<u>0</u>	<u>0</u>
At 31st March 2023	<u>0</u>	<u>0</u>

8 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.24 £	31.03.23 £
Clients	<u>6,370</u>	<u>990</u>

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.24 £	31.03.23 £
Trade Creditors	5,735	5,158
Accountancy Fee	750	750
Other Creditors - Restricted Funds held for	23,140	0
IT Fee	0	0
Accrual - Staff Wages and Salaries	8,170	4,155
	<u>37,795</u>	<u>10,063</u>

10 MOVEMENT IN FUNDS

	At 01.04.23 £	Incoming Resources £	Resources Expended £	At 31.03.24 £
Unrestricted funds	73,573	45,325	17,135	101,763
Restricted funds	183,065	140,336	216,968	106,433
<b>Total funds</b>	<u>256,638</u>	<u>185,661</u>	<u>234,103</u>	<u>208,196</u>