

APPENDIX 1

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Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	April	2024	To	31	March	2025

Reference and administration details

Charity name	SHETLAND BEREAVEMENT SUPPORT SERVICE		
Other names charity is known by			
Registered charity number	SCO37783		
Charity's principal address			
	Postcode		

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name		Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee
1		Chair	Resigned 05/06/24	
		Vice Chair	Appt 05/06/24	
2		Vice Chair	Resigned 05/06/24	
		Chair	Appt 05/06/24	
3		Treasurer		
4		Secretary		
5		Committee member		
6		Committee member	Resigned 03/03/25	
7		Committee member		
8		Committee member		
9				
10				
11				
12				
13				
14				
15				
16				

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

## Structure, governance and management

### Type of governing document

Shetland Bereavement Support Service was accepted as a charitable unincorporated association on 5<sup>th</sup> February 2007 and is governed by a constitution which was amended on 5<sup>th</sup> October 2011, 6<sup>th</sup> November 2013, 1<sup>st</sup> April 2015, 1<sup>st</sup> June 2016, 2<sup>nd</sup> August 2017 and 4<sup>th</sup> December 2019.

### Trustee recruitment and appointment

Trustees are appointed at the Annual General Meeting and shall not exceed the maximum number of 15. Individuals aged 16 years and over and permanent resident of the Shetland Islands with an interest in supporting and furthering the aims of the charity are eligible to become Trustees.

## Objectives and activities

### Charitable purposes

Our purpose, as recorded in our constitution, is a credible and confidential bereavement support service for Shetland residents who have been affected by the death of someone close and need care and support.

### Summary of the main activities in relation to these objects

The Service launched in April 2007 and provides a counselling, support service to clients who either self refer or are referred by professional agencies.

- Volunteer Support Workers provide a one to one counselling support service to adult clients. We also provide a support service to children who have been bereaved.
- Fundraising activities undertaken throughout the year.
- Provide training for new volunteer support workers. Support existing support workers with ongoing CPD and training.
- Information leaflets distributed to local health centres, ministers, hospitals, undertakers and other relevant areas. Notepads with our contact details are provided free of charge at local community events throughout Shetland.

## Achievements and performance

### Summary of the main achievements of the charity during the financial period

The Trustees are pleased to report that SBSS has met its objective of providing a bereavement support service to the people of Shetland. Demand continues to be high for the service, with a waiting list in place at year end.

SBSS continues its partnership working with Shetland CLAN, Mind Your Head, Shetland Recovery Hub and Shetland Sands (still birth and neo natal death), as well as ongoing connections with NHS Mental Health Team and Shetland NHS Health Improvement Team.

Donations totalled £9,808 – thank you to all the local businesses and people who generously donated to the service. The Community Mental Health & Wellbeing Fund (CMHW) has awarded £4,000 towards establishing group support in Lerwick.

Other sources of funding continue to be sought to ensure the viability of the service going forward. This year saw SBSS start a three year funding award with a National Lottery Improving Lives Grant of £48,183.

Main achievements in 2024-25 include:

- 87 clients supported on a one to one basis.
- 607 support sessions offered to clients
- 12 bereaved families applied for memory boxes, directly supporting 44 family members.
- Room refurbishment complete, office and meeting rooms
- Website continues to be updated and information added – new video showing a client's journey now available to view – thankyou to AHS YPI group for making and donating this video to SBSS.
- Hosted re-connector day for all volunteers with the service, offers training and networking
- Life After Loss (group support) launched in Lerwick
- Took part in YPI and supported 4 groups. Successfully won two YPI's at Sandwick High School and Unst/Yell
- Delivered 3 Wave after Wave (post suicide support) training workshops
- 2 support workers currently working towards their placement hours to complete their children and young people training, and another 3 support workers have started their children & young people training with CRUSE.
- Supported publication of 'Emojis in the Margin' – poetry book sharing the poet's very open and honest experience of grief
- 8 new volunteers starting their Bereavement & Loss Training

Our social media and website continue to raise awareness of our service and are useful tools when promoting events and training courses.

The service is represented on the Shetland Mental Health Partnership and Third Sector Forum. It is important that our service is recognised by statutory bodies. SBSS continues to have positive connections with the NHS Chaplain, SIC Psychological Services and the local Community Mental Health Team.

And last, but not least, the Committee would like to thank its volunteers for all their hard work, time and commitment over the last year – the service could simply not run without them.

## Financial review

### Brief statement of the charity's policy on reserves

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. They have established a policy whereby the unrestricted funds held by the charity should be between 3 to 6 months of expenditure. However, the trustees recognise this sum may only be achieved by building on reserves through operating surpluses that may be subject to funder grant condition restraints.

### Details of any deficit

### Donated facilities and services (if any)

## Other optional information

## Declaration

The trustees declare that they have approved the trustees' report above.  
Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)



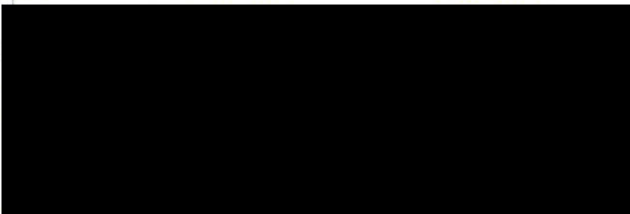
Date

CHAIR

03/09/25



## APPENDIX 3

		Independent examiner's report on the accounts <span style="float: right;">v2</span>						
Report to the trustees/members of		SHETLAND BEREAVMENT SUPPORT SERVICE						
Registered charity number		SC037783						
On the accounts of the charity for the period		Period start date				Period end date		
		Day	Month	Year	to	Day	Month	Year
		01	APRIL	2024		31	MARCH	2025
Set out on pages		7 - 12						
Respective responsibilities of trustees and examiner		The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.						
Basis of independent examiner's statement		My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.						
Independent examiner's statement		<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>						
Signed:							Date:	03.09.25
Name:								
Relevant professional qualification(s) or body (if any):		Independent Examiner						
Address:								

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose



**Receipts and payments accounts**

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1st	April	2024		31st	March	2025

**Section A Statement of receipts and payments**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	10,801				10,801	3,491
Legacies					-	
Grants		53,683			53,683	4,245
Receipts from fundraising activities					-	1,825
Gross trading receipts					-	
Income from investments other than land and buildings	957				957	710
Rents from land & buildings					-	
Gross receipts from other charitable activities	670				670	290
<b>A1 Sub total</b>	<b>12,428</b>	<b>53,683</b>	<b>-</b>	<b>-</b>	<b>66,111</b>	<b>10,561</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>12,428</b>	<b>53,683</b>	<b>-</b>	<b>-</b>	<b>66,111</b>	<b>10,561</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	20				20	20
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,907	50,046			51,953	41,565
Grants and donations					-	
Governance costs:					-	
Audit / independent examination		88			88	140
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	<b>1,927</b>	<b>50,134</b>	<b>-</b>	<b>-</b>	<b>52,061</b>	<b>41,725</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>1,927</b>	<b>50,134</b>	<b>-</b>	<b>-</b>	<b>52,061</b>	<b>41,725</b>
<b>Net receipts / (payments)</b>	<b>10,501</b>	<b>3,549</b>	<b>-</b>	<b>-</b>	<b>14,050</b>	<b>(31,164)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>10,501</b>	<b>3,549</b>	<b>-</b>	<b>-</b>	<b>14,050</b>	<b>(31,164)</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	26,345	5,501			31,846	63,010
	Surplus / (deficit) shown on receipts and payments account	10,501	3,549			14,050	(31,164)
						-	
						-	
	Cash and bank balances at end of year	36,846	9,050	-	-	45,896	31,846
(Agree balances with receipts and payments account(s))							
B2 Investments	Details						
B3 Other assets	Details						
B4 Liabilities	Details						
B5 Contingent liabilities	Details						

Signed by one or two trustees  
on behalf of all the trustees

Signature

Print Name

Date of  
approval

03/09/25



## Section C Notes to the Accounts

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)**Unrestricted Funds****General Fund** - used to fund the support service and running costs.**YPI** - £5,500 to use for the Memory Box Service. Funds can roll on year to year until spent.  
(Note: this is an unrestricted donation, but designated for memory boxes)**Restricted Funds****National Lottery community Fund** - Improving Lives - 3 year grant (2024-27) to fund operating costs of the service. Underspend at year end 2025 can be carried forward into 2025-26.**CMHW Fund Yr2** - £2,476 carried forward. Funding to fund the research, development and delivery of new post suicide training. Underspend of £253 can be carried forward and used toward Wave After Wave Training.**CMHW Fund Yr3** - £4,245 awarded to fund the publication of GRIEF booklet and towards pilot project costs for Life After Loss support group expenses. Funds to be spent by March 25.**CMHW Fund Yr4** - £4,000 awarded for Lerwick Life After Loss Group operating costs. To be spent by March 2026**Delting CC** - awarded £3,000 towards pilot project 'Life After Loss' Group support in north mainland. Funds to be claimed retrospectively.**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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**C3b Trustee remuneration - details**

Authority under which paid	£

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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**C4b Trustee expenses - details**

	Number of trustees	£

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**

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## Shetland Bereavement Support Service

SC037783

## Additional analysis (1)

## Analysis of receipts and payments

## 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations - Client donation					-	500
Donation - [REDACTED]	1,805				1,805	
Donation - [REDACTED]	860				860	380
Donations - Enquest	1,000				1,000	
Donations- Collection Tins	132				132	
Donation - YPI	5,500				5,500	
Donation - Amazon					-	42
Donation - [REDACTED]	250				250	
Donatio - [REDACTED]	1,000				1,000	
Donation - Various	124				124	334
Donation - [REDACTED]	50				50	2,235
Donation - [REDACTED]	80				80	
<b>Total</b>	<b>10,801</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,801</b>	<b>3,491</b>

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
CMHW Yr 3			-	4,245
CMHW Yr 4		4000	4,000	
National Lottery - Improving Lives		48,183	48,183	
Delting CC		1,500	1,500	
			-	
<b>Total</b>	<b>-</b>	<b>53,683</b>	<b>53,683</b>	<b>4,245</b>

## 3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
MQTA / B&L Training					-	290
Wave After Wave Training	630				630	
Constellations Training	40				40	
					-	
<b>Total</b>	<b>670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>670</b>	<b>290</b>

## 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Training of volunteers in bereavement support		210			210	3,223
Rent		498			498	345
ICT & Zoom		2,276			2,276	2,186
Insurance		1,245			1,245	1,168
Memberships & Data Commissioner		203			203	248
Volunteer Expenses		5,790			5,790	3,332
Supervision		6,342			6,342	4,465
Advertising		981			981	672
Admin Assistant & Admin costs		15,527			15,527	13,351
Children's Training		3,900			3,900	-
Reconnector/Training / CPD		1,061			1,391	2,973
Stationery	330	266			266	426
copier/postage		69			69	167
Memory Boxes	1,327				1,327	2,968
Life After Loss Group		3,976			3,976	437
Misc		13			13	19
Room Refurbishment		3,860			3,860	
CMHW Expenses		2,223			2,223	3,613
Wave After Wave Training		892			892	
Resources	250	714			964	1,972
<b>Total</b>	<b>1,907</b>	<b>50,046</b>	<b>-</b>	<b>-</b>	<b>51,953</b>	<b>41,565</b>

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## Additional analysis (2)

## 5 Breakdown of unrestricted funds

Unrestricted  
fund 1

	General	YPI (designated for Memory Boxes)			Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	5,301	5,500			10,801	3,491
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	1,825
Gross trading receipts					-	
Income from investments other than land and buildings	957				957	710
Rents from land & buildings					-	
Gross receipts from other charitable activities	670				670	290
<b>Sub total</b>	<b>6,928</b>	<b>5,500</b>			<b>12,428</b>	<b>6,316</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
<b>Sub total</b>						
<b>Total receipts</b>	<b>6,928</b>	<b>5,500</b>				
<b>Payments</b>						
Expenses for fundraising activities	20				20	20
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	580	1,327			1,907	34,535
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	140
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<b>Sub total</b>	<b>600</b>	<b>1,327</b>	<b>-</b>	<b>-</b>	<b>1,927</b>	<b>34,695</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>600</b>	<b>1,327</b>	<b>-</b>	<b>-</b>	<b>1,927</b>	<b>34,695</b>
<b>Net receipts / (payments)</b>	<b>6,328</b>	<b>4,173</b>	<b>-</b>	<b>-</b>	<b>10,501</b>	<b>(28,379)</b>
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>6,328</b>	<b>4,173</b>	<b>-</b>	<b>-</b>	<b>10,501</b>	<b>(28,379)</b>

## Nature and purpose of funds

General Fund - used for general expenditure.

YPI Memory Boxes - donation designated for Memory Boxes. Underspend can roll on year to year until spent.



## Shetland Bereavement Support Service

SC037783

## Additional analysis (3)

## 6 Breakdown of restricted funds

	Restricted fund 1	Restricted fund 2	Restricted fund 3	Restricted fund 4	Restricted fund 5		
	CMHW Fund Yr 2 (Wave After Wave)	CMHW Fund Yr 3 (Life After Loss)	CMHW Funds Yr4 (Life After Loss - Lerwick)	Lottery Improving Lives	Delting CC	Total restricted funds	Total restricted funds last period
<b>Receipts</b>							
Donations						-	
Legacies						-	
Grants			4,000	48,183	1,500	53,683	4,245
Receipts from fundraising activities						-	
Gross trading receipts						-	
Income from investments other than land and buildings						-	
Rents from land & buildings						-	
Refunds						-	
Gross receipts from other charitable activities						-	
<b>Sub total</b>	-	-	4,000	48,183	1,500	53,683	4,245
<b>Receipts from asset &amp; investment sales</b>							
Proceeds from sale of fixed assets						-	
Proceeds from sale of investments						-	
<b>Sub total</b>	-	-	-		-	-	-
<b>Total receipts</b>	-	-	4,000	48,183	1,500	53,683	4,245
<b>Payments</b>							
Expenses for fundraising activities						-	
Gross trading payments						-	
Investment management costs						-	
Payments relating directly to charitable activities	2,223	3,462		43,298	1,063	50,046	1,116
Grants and donations						-	
Governance costs:						-	
Audit / independent examination				88		88	
Preparation of annual accounts						-	
Legal costs						-	
<b>Sub total</b>	2,223	3,462	-	43,386	1,063	50,134	1,116
<b>Payments relating to asset and investment movements</b>							
Purchases of fixed assets						-	
Purchase of investments						-	
<b>Sub total</b>	-	-	-	-	-	-	-
<b>Total payments</b>	2,223	3,462	-	43,386	1,063	50,134	1,116
<b>Net receipts / (payments)</b>	(2,223)	(3,462)	4,000	4,797	437	3,549	3,129
<b>Transfers to / (from) funds</b>							
						-	
<b>Surplus / (deficit) for year</b>	(2,223)	(3,462)	4,000	4,797	437	3,549	3,129

## Nature and purpose of funds

**CMHW Fund Yr 2** - Opening Balance of £2,476. £2,223 spent this year leaving carry forward of £253. Balance can be rolled forward until spent.

**CMHW Fund Yr 3** - Opening Balance of £3,462. Funds all spent. Fund now closed.

**CMHW Fund Yr 4** - Awarded £4,000 towards operating costs of Lerwick Life After Loss Group. No expenditure this year, to be spent by 31 March 26

**National Lottery Improving Lives Fund** - 3 year grant awarded to fund operational activity of the charity. 2024-25 Yr 1 - received £48,183, expenditure of £43,386, leaving an underspend of £4,797. Agreed with funder to roll forward into 2025-26.

**Delting Community Council** - Opening balance of -£437. Funds all spent. Fund now closed.