



Walsall Bereavement Support Service

Trustees Annual Report and Financial Statements for the period 1st April 2018 - 31st March 2019

C.I.O Registered Charity Number 1152724

Our Mission Statement

We aim to provide caring and sensitive support to bereaved children and adults from Walsall who need help in coping with the loss of a relative or friend

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Report of the Trustees

The Trustees of Walsall Bereavement Support Service (“the Charity”) have pleasure in presenting their report and financial statements for the year ended 31 March 2019. The financial statements comply with the Charities Act, the Charity’s Constitution 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 (FRS102) (effective 1 January 2015).

Objectives and Activities of WBSS

To help relieve hardship, distress, and poor health amongst people who have suffered bereavement through the death of a close relative or friend, by providing services such as listening, befriending, advice, information, counselling, practical help on an individual or group basis; without distinction of age, race, gender, disability, sexual orientation or social class.

Advance the education of the public to understand the needs of bereaved people, including the sharing of information on good practice with other helping agencies.

Public Benefit

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have regard to the Charity Commission’s general guidance on public benefit ‘Charities and Public Benefit’. In the opinion of the trustees, the objectives of the charity as detailed above are for the public benefit.

The support offered by Walsall Bereavement Support Service is currently available free of charge to bereaved children, young people and their families who live within the Walsall borough and to adults bereaved by suicide.

Support is offered irrespective of relationship to the deceased, how they died or the length of time that has elapsed since they died.

Counselling and Information

During this financial period, the main area of charitable activity was the provision of specialist support for bereaved children, young people and their families. Historically, Walsall Bereavement Support Service’s main area of activity was that of providing adult bereavement support. However, in June 2018 the Charity was forced to close this aspect of its service due to local Council and Health Service budget cuts (traditionally it was these 2 local authority bodies who mainly funded this work). We were however able to continue to run our monthly support group for adults bereaved by suicide, as like our children, young people and family service THE SWING, this

group is funded through voluntary donations and grants.

In January 2019, we were informed by the National Lottery Community Fund that our application for funding to re-launch our adult bereavement support service had been successful. We were delighted with this news and in March 2019 we officially set up our new adult bereavement support service which we now refer to as the '*Let's Talk*' project.

We provide the majority of our support through one-to-one counselling and group support and this includes outreach work in schools. We also offer an Out of Hours Service early in the evening and on Saturdays to ensure that WBSS remains accessible to everyone.

Volunteer Recruitment and Training

For the first time in 12 years and as a result of the impending closure of the Adult Bereavement Support Service due to the significant funding cuts to the charity, WBSS did not recruit any new volunteers during this period.

Achievements and Performance

Over the past 12 months, we have worked extremely hard to secure replacement income to meet the financial shortfall resulting from the end of both grants from Walsall MBC and NHS Walsall CCG. However, despite all our efforts we were unable to raise sufficient funds to be able to continue to offer our adult bereavement service past June 2018.

Feedback from local people and organisations working in medical and mental health areas informed us that the closure of our adult support service had increased referrals to other services; however, these services were unable to offer the specialist provision that bereaved people require. In September 2018 we held a consultation meeting in order to discuss the future of adult bereavement support in Walsall. Those who attended included past service users, some of our volunteers, the Bereavement Officer from the local hospital, a local Funeral Director, a facilitator from a local bereavement support group and the Manager of a local mental health service. Following this meeting, we applied to the National Lottery Community Fund for funding to re-launch our adult bereavement support service and in January 2019 we were notified that our application had been successful. This has enabled WBSS to launch the '*Let's Talk*' project which is funded until December 2021.

In addition to the good news from the National Lottery Community Fund, we are delighted that once again, we were able to fund all the support service activities provided by our children, young people and family bereavement project THE SWING. In recent years the demand for THE SWING to work with bereaved children and young people, particularly within the school setting, has increased but our staff resources have remained the same. As a result, this has put additional strain on our delivery team. However, in June 2018, we secured a grant of £10,000 from the Wesleyan Foundation and then in March 2019 we learned that had been granted £10,000 from the St. James's Place Foundation. However, the funding from St. James's Place Foundation was not received until April 2019 and as such are not contained within the 2018/19 accounts. These grants have enabled us to employ and now retain a third part-time bereavement counsellor for THE SWING which in turn has helped to reduce the waiting time for children and young people needing our support. We feel that we are now in a better position to explore the opportunity to develop a bereavement training programme for staff within schools, and we hope to

work towards piloting such a training programme in 2019-20.

We were also successful in raising the funds needed to cover the costs of continuing to run our monthly support group for those bereaved by suicide; a group which has a regular average attendance of at least 12 bereaved people.

We are hugely grateful to all the grant makers who believed in our services, some of whom made very significant awards. These include the Henry Smith Charity, BBC Children in Need, the Wesleyan Foundation, the Eveson Charitable Trust, The True Colours Trust, Barbara Ward Children's Foundation, and The February Foundation. We also received smaller grants ranging from £500 to £2000 from several other Trusts and Foundations, all of which when combined, helped us to reach our financial target. We are extremely grateful to all the funders who support WBSS on a regular basis, for it is these grants that make all the difference to financial security and future of WBSS.

We have continued to work hard in developing our Community Fundraising Programme and during this financial year we are reporting on, we have managed to raise £6,810. We are extremely grateful to the people of Walsall who helped us to achieve this by participating in fundraising events and supporting us with donations, to the staff and customers of the TSB Walsall branches who have held raffles, cake bake days and coffee mornings in support of WBSS and to all the other smaller funders that gave grants towards our work with bereaved people of all ages.

Although WBSS had to close its adult support service to any new referrals at the end of March 2018, we continued to offer support to bereaved adults until June 2018. This ensured that those individuals who were either already receiving support or already on our waiting list for support, were still given the help they required. Consequently, the number of adults we were able to support in 2018/19 was significantly lower than in previous years, only reaching 29 individuals; on the other hand, referrals to THE SWING rose to 221 individuals. We anticipate that within 12 months, we should be able to support around 150-200 bereaved adults per year and within 3 years we should be back to where we were prior to closure at around 300 bereaved adults per year. However, this is largely dependent upon how quickly we can rebuild our volunteer counsellor placement/training programme, as we rely mainly on volunteers to deliver the adult bereavement support. Over the past 10 years WBSS had developed an enviable volunteer counsellor training programme and at its most successful, had a team of 28 fully qualified counsellors able to help bereaved adults referred to our service.

For the sixth consecutive year, a local designer has donated his time and skills to produce the Walsall Bereavement Support Service Annual Review. He has also redesigned the organisations logo, which has helped to emphasise our new phase of development as we re-launch our adult support service

WBSS Outcomes 2018/19

- WBSS supported 29 referrals via its adult support service and 221 referrals via THE SWING and delivered a total of **956** hours of support.
- In the last quarter of this financial year when the adult service reopened, 10 volunteer qualified counsellors donated **89 hours** of their time to help bereaved adults, the 'in kind' value of which was approximately £4000.

- **41%** referrals to the adult bereavement service and **88%** of referrals to THE SWING lived in areas of Walsall that fall within the top 25% most deprived areas to live in the UK; the majority of whom lived in the top 10% most deprived areas.
- 6 of the 29 referrals (**21%**) to WBSS adult service were as a result of a suicide. Since setting up this support group in 1999 we have now helped **587** people affected by this type of loss.
- **100%** of referrals to our adult service who completed our end of support questionnaire, rated their support as Excellent. Since WBSS began to record this feedback in 2008, this statistic has always remained **90%** or above.
- **78%** of children/young people said that the support they had received had helped them to understand and manage their feelings and emotions; **76%** said that their support had also helped them to manage their behavior; **78%** felt that their support had helped them to manage their physical issues.
- **77%** of children/young people felt that as a result of receiving support their school attendance and subsequently their education, had improved or was no longer a problem for them.
- **68%** of children/young people felt that as a result of their support their family relationships had improved
- **93%** of parents described our service as Excellent or Very Good.
- **93%** of parents stated that they would recommend our service to others in need of bereavement support.

Financial Review

Despite grants ending from Walsall Council and NHS Walsall to fund our adult bereavement support project, we continued to deliver some telephone and face to face support until June 2018. These costs were absorbed into the charity's expenditure. Any support provided to adults after that time was via THE SWING, through its family support programme. We also continued to deliver our support group for adults bereaved as a result of suicide, which we successfully funded through voluntary donations and grants.

In response to the loss of the Council and NHS grants, we reduced our overheads as much as possible and increased our fundraising efforts. At the end of the financial year 2018/19, WBSS had increased its income by £29,831, rising from £106,892 in 2017/18 to £136,723 in 2018/19. This was a real achievement for WBSS and demonstrates the effort that we made to increase and broaden our income base. In contrast, our expenditure for the year decreased to a total of £127,254.

In 2017/18, our reserves dropped to £89,373 due to the reduction in income. This financial year, they have increased to £98,842, of which £64,734 is restricted mainly for THE SWING, and the remaining £34,108 is unrestricted.

Our income is broken down as follows:

- An increase of £35,270 in grants from Trusts and Foundations. This included

Children in Need and the Henry Smith Charity multi-year grants. In 2017/18, we raised £76,318 from these sources, and this figure rose to £111,588 in 2018/19.

- We secured a major 3-year grant from the National Lottery Community Fund (£159,079) to re-launch our adult bereavement support service, of which £13,169 of the first-year grant fell within this financial year.
- Income from donations, grants, and fundraising decreased from £18,960 in 2017/18 to £10,025 in 2018/19. This was as a result of a) being chosen as Charity of the Year by Marks & Spencer Walsall in 2017/18 and b) receiving fundraising support from one family in recognition of the help that they had received from THE SWING project after the loss of their daughter.

Most of the grants we received were for the continuation of THE SWING and ensured that this project was funded during this financial year. Our two major funders for THE SWING currently are the Henry Smith Charity and Children in Need; however, we also secured an additional £10,000 from the Wesleyan Foundation in June 2018 and in March 2019 we were notified of a grant of £10,000 from the St. James's Place Foundation which was actually received at the start of the 2019/20 financial year. Both grants were towards the costs of employing an additional part-time children's counsellor. This has been the first time in several years that the Charity has been able to focus on growth, especially for THE SWING, where the demand for its services has increased.

Once again, we managed to reduce our expenditure from £128,761 in 2017/18 to £127,254 in 2018/19. We hope that this demonstrates our continued efforts to manage our finances carefully. In addition, and despite our income increasing, we decreased our expenditure on generating income by £1,120 from £12,478 in 2017/18 to £11,358 in 2018/19.

Consistent with previous years, most of the referrals to THE SWING and to our adult support service live in highly deprived areas of the borough. Feedback from parents and clients tells us that if they had to pay for counselling, they would not be able to afford to do so. Our organisational policy remains that clients are not charged for the support they receive to ensure that any person can access the help that they need. Nevertheless, we do actively encourage donations and ensure that our clients are aware that we are a charity and so rely on voluntary donations.

To enable the charity to continue to offer its services we are aware that we must continue to develop our income base, especially from community support and events. As a small charity, with no dedicated fundraiser, this does remain a challenge. However, through the increased income from donations and grants this financial year, we have demonstrated that we are rising to this challenge.

Principal Funding Sources

The principal sources of WBSS funding came from Trusts and Foundations accounting for 82% of our income. The largest grant maker was Children in Need with two successful grants, one from their Main Grants Programme and one from their Small Grants Programme. The next largest funder was the Henry Smith Charity. Both Trusts are repeat funders and are investing in the Charity for a 3-year period 2017-2020.

Investment Policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are spent in the short term; therefore, there is little funding available for long term investment. Should funds become available for long-term investment we would need to carry out a review of our investment policy.

Reserves Policy

The Management Committee continue to review the charity's requirements for reserves considering the main risk to the organisation, that being unsuccessful refunding. The Committee has established a policy whereby, the reserves in total that are not invested in tangible fixed assets held by the charity, should be up to the equivalent of 12 months of the total anticipated expenditure of the charity.

The level of these reserves has been determined by the need to meet the working capital requirements of the charity. This period represents the necessary amount of time required to deliver counselling sessions to all the clients who are on the waiting list for support and for the charity to carry out all its legal obligations.

At the end of March 2019, the total of the charity's reserves stood at £98,842 of which £34,108 was unrestricted and £64,734 restricted.

The unrestricted free reserves represent 26.8% of our total expenditure of £127,254 during 2018/19, which is equivalent to 3.225 months of the charity's running costs.

The financial strategy of WBSS continues to be that of building unrestricted reserves and this will be achieved through planned cost-effective operational procedures and further fundraising. The Committee will continue to take all necessary actions regarding the prevailing economic climate.

Internal Financial Controls

During this reporting period we conducted an internal audit of the charity's financial controls as per Charity Commission Guidance CC8. A compliance score of 94% was attained. As such, the trustees feel confident that within the organization, financial transactions are properly authorized, financial records are properly maintained, assets are safeguarded, and applicable legislation and policies are complied with.

Neil Simpson – Treasurer

Plans for 2019-20

- Continue to offer free bereavement support to children, young people and their family members from across the borough of Walsall. This will include an Out of Hours Service, Family Counselling, and a Special Support Service for referrals with more complex bereavement issues.
- Secure funding to continue to employ a third part-time counsellor for THE SWING.
- Develop a pilot training programme to equip teaching and support staff within

schools with skills that they can use daily to assist them with dealing with vulnerable bereaved students.

- Re-launch WBSS's adult bereavement support service '**Let's Talk**'
- Re-establish WBSS's Volunteer Counsellor Training programme to recruit and train counsellors to support the delivery of '**Let's Talk**'
- Help to set up community based 'social' bereavement support groups, where the bereaved can meet and build friendships locally to reduce isolation and loneliness.
- Work with local funeral directors and bereavement staff at Walsall Hospital to build referral pathways for families and individuals in need of counseling support.
- Continue to deliver a support group for adults bereaved through suicide and explore opportunities for setting up a further support group for those dealing with other types of traumatic bereavement.
- Continue to develop WBSS's fundraising income by building upon community support and goodwill and increasing our income generation from individual giving as well as from grants donated to us by charitable trusts and foundations.
- Organise an annual community event to bring the bereaved and their families together to remember their loved ones and support the on-going delivery of Walsall Bereavement Support Services work.
- To work in partnership with Walsall Council and colleagues from across the borough to help deliver the aims of the Walsall Multi-Agency Suicide Prevention Strategy 2018-2023.
- Explore ways in which WBSS can help to deliver locally the aims of the 'Dying Matters' coalition which are to help people talk more openly about dying, death and bereavement, and to make plans for the end of life.

Structure, Governance and Management

Governing Document

Walsall Bereavement Support Service is a registered charity that aims to meet some of the needs of bereaved people within the Walsall Borough. The charity, originally formed as an unincorporated charity, became a Charitable Incorporated Organisation (CIO) on 4th July 2013 and is governed by a constitution approved by the Charity Commission of England and Wales.

Recruitment and Appointment of the Management Committee

The focus of the charity's' is that of supporting bereaved adults, young people and children. The Management Committee seek to ensure that the needs of these groups are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees the charity has sought to identify members of the community who are willing to use their own experiences to assist the organisation.

The Management Committee is well represented by a wide range of individuals from various aspects of the community. Trustees have the power to appoint additional trustees to act jointly with them for all purposes. A trustee whose term of office has expired can be appointed for a further term of office.

Trustee Induction and Training

Whilst there is no formal induction process in place, all new trustees are invited and encouraged to visit the offices of WBSS in order to familiarise themselves with the organisation and the context within which it operates. The Head of Service will then discuss the following aspects of the organisation with the new trustee and answer any questions arising.

- The obligations of the Management Committee members.
- The main documents which set out the operational framework for the charity.
- The current financial position as set out in the latest published accounts.
- Future and objectives of the organisation.

In addition to the above, a copy of the latest Annual Report is given to all new trustees along with a trustee role description, a copy of the constitution, the Charity Commission's Trustee Handbook, the organisation's main policy documents and the latest financial statements.

Risk Management

The Trustees are very aware of the need to assess and minimise risks to the operation of the charity. As such a comprehensive set of policies and procedures is maintained, reviewed and where necessary updated to comply with changes in legislation and the many requirements of funding bodies. Following the guidance of these policies covers the main risks to the operation of the charity.

The risk of not being able to adequately fund the project was faced in this financial year. The prompt and comprehensive responses of the management committee to the major changes in funding profile of WBSS led to the decision to close the adult bereavement support service until such time that alternative funding was sourced for this service. This course of action ensured that WBSS remained financially viable and that the children/ young people's bereavement service THE SWING could continue to operate with reserves in place to support its delivery.

The risk of not supporting clients and volunteers professionally is managed by having a supervision programme in place in line with the British Association of Counselling and Psychotherapy (BACP) procedures. It is WBSS policy that every new volunteer is supported by way of an obligatory training course followed by induction, prior to client contact time. Members of staff meet weekly and the management committee meet at least quarterly to review, amend and update working procedures and to eliminate risks. These meetings are held more frequently if required. Disclosure and Barring checks are made on all members of staff and potential new volunteers

General Data Protection Regulation is adhered to as well as Vulnerable Adults and Child Protection policies regarding all work with children and families. Procedures are in place to ensure compliance with Health and Safety of all staff, volunteers, clients and visitors to the centre. These ensure a consistent quality of delivery for all operational aspects of the charity. In addition, the regular meetings of the Trustees at Globe House, facilitate the constant review of the environment in which the charity exists.

Organisational Structure

WBSS has a Management Committee of at least 5 members who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Committee has 5 members from a variety of professional backgrounds relevant to the work of the charity. The Head of Service is also present at meetings but has no voting rights.

The Head of Service is responsible for

- The day-to-day operational management of the organisation in line with the constitution and quality procedures.
- Ensuring that the charity delivers the services specified to all its service users.
- Ensuring the team continues to develop skills and working practices in line with good practice.
- The supervision of the staff team.
- The recruitment, training and supervision of all volunteers.
- Ensuring the future of the project by pursuing funding opportunities.

Responsibilities of the Management Committee

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity's SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charity (Accounts Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Management Committee and signed on its behalf on 13th June 2019
by **Mr. J. Green (Chair)**

Reference and Administrative Information

Charity Name: Walsall Bereavement Support Service

Charity Status: Charitable Incorporated Organisation

Charity registration number: 1152724

Registered Office and operational address:

Globe House
3 Bradford Place
Walsall
West Midlands
WS1 1PL

01922 724841 / 01922 645035

Management Committee

Chair: James Green (appointed June 2018)

Treasurer: Neil Simpson

Trustees: Rosemary Brown (until May 2019)

Bev Simpson

Dr Robert Crundwell (from June 2018)

Alyson Green (appointed March 2019)

Employees

Head of Service - Elaine Bullen

Dip.Couns. Registered Member BACP

Finance Manager - Bev Richardson

MAAT

THE SWING Co-ordinator & Counsellor - Sally Robinson

Dip.Couns. Registered Member BACP

THE SWING Counsellor - Bev Richardson

Dip.Couns. Registered Member BACP; Post Qual.Dip Couns. Children & Young People

THE SWING Counsellor - Amanda Holtham (from October 2018)

Dip.Couns. Registered Member BACP

Administrator for 'Let's Talk' - Claire Hastings (from May 2019)

Independent Examiner

Karen Hanlan
Karen Hanlan Independent Examiner Limited
Hollyoaks, 3 School Lane
Lea Marston
B76 0BW

Bank

Barclays Bank
1 Breadmarket Street
Lichfield
Staffordshire
WS13 6JY

Acknowledgements

Walsall Bereavement Support Service would like to publicly acknowledge and thank the following organisations and donors for their financial support during 2018/2019.

- Henry Smith Charity
- National Lottery Community Fund
- BBC Children in Need
- The Cotton Trust
- Eveson Charitable Trust
- The Woodward Charitable Trust
- The Cole Charitable Trust
- Baron Davenport's Charity
- Birmingham and Black Country Communities Fund
- The True Colours Trust
- Wesleyan Foundation
- The Albert Hunt Trust
- The Edward and Dorothy Cadbury Trust
- The February Foundation
- The Grimmitt Trust
- The Saintbury Trust
- Barbara Ward Children's Foundation
- Alfred Haines Charitable Trust
- Souter Charitable Trust
- Edgar E. Lawley Foundation
- The Hobson Charity

- The Roger and Douglas Turner Charitable Trust
- M.L. Safety Limited
- Walsall Quakers
- Crossways Residential Home, Walsall
- St Lawrence Church, Darlaston

We would also like to thank the following organisations for fundraising on behalf of Walsall Bereavement Support Service during 2018/2019

- Marks and Spencer Walsall
- TSB Bank Walsall
- TSB Bank Aldridge

And finally, ...

Many thanks go to all of the volunteers for the skills, commitment and time that they have contributed throughout the year. Without their support we simply would not be able to provide this valuable service.

Independent Examiner's Report to the Trustees of Walsall Bereavement Support Service

I report to the trustees on my examination of the accounts of Walsall Bereavement Support Service ('the Charity') for the year ended 31 March 2019 which are set out on pages 11 to 20.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material 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 accounts do not accord with those records; or
- 3) the accounts 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 accounts to be reached.

Karen Hanlan, Institute of Chartered Accountants, England & Wales
 Karen Hanlan Independent Examiner Limited
 Lea Marston, B76 0BW

Date
 13th June 2019

Statement of financial activities

Income from:	Note	Un-restricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Donations & legacies	1	3,029	79,125	82,154	66,891
Charitable activities	2	1,775	45,817	47,592	28,983
Trading activities	3	5,795	1,016	6,811	10,841
Investments – bank interest		166	-	166	177
Total income		10,765	125,958	136,723	106,892
Expenditure on:					
Raising funds		2,107	9,251	11,358	12,478
Charitable activities		18,772	97,124	115,896	116,283
Total expenditure	4	20,879	106,375	127,254	128,761

Net (expenditure)/ income and net movement in funds for year	(10,114)	19,583	9,469	(21,869)
Reconciliation of funds:				
Total funds brought forward	44,222	45,151	89,373	111,242
Total funds carried forward	34,108	64,734	98,842	89,373

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Balance sheet

	Note	2019 £	2018 £
FIXED ASSETS			
Tangible assets	7	-	-
CURRENT ASSETS			
Debtors	8	3,013	2,534
Cash at Bank		121,114	100,191
		<u>124,127</u>	<u>102,725</u>
CREDITORS			
Amounts falling due within one year	9	(25,825)	(13,352)
NET CURRENT ASSETS		<u>98,842</u>	<u>89,373</u>
NET ASSETS		<u>98,842</u>	<u>89,373</u>
FUNDS	11		
Restricted Funds		64,734	45,151
Unrestricted Funds		34,108	44,222
TOTAL FUNDS		<u>98,842</u>	<u>89,373</u>

The accompanying accounting policies and notes form part of these financial statements.

Approved by the Trustees and signed on their behalf by:

Mr J Green, Chair of Trustees

Date: 13th June 2019

Principal accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Walsall Bereavement Support Service meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Going Concern statement

The financial statements have been prepared on a going concern basis which assumes that the Charity will continue to operate. The validity of this assumption is dependent upon the continuance of support from the Charity's key funders and stakeholders and in response to the progress made by the Charity in pursuing a viable budget including the obtaining of further grants and donations. The Charity's business plan shows that the Charity will be able to operate in the foreseeable future. Based on this understanding the Trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

Funds

General accumulated funds are unrestricted funds available for general purposes and include funds designated for a particular purpose; the use of such funds remains

at the discretion of the Trustees.

Restricted funds are funds subject to conditions imposed by the donor or by specific terms of the appeal under which the funds are raised. The restrictive conditions are binding upon the Charity.

Income

All income is recognised in the Statement of Financial Activities when the Charity is legally entitled, ultimate receipt is probable, and the amount can be quantified with reasonable accuracy.

Income relating to future periods, as a result of donor-imposed conditions specifying the time period, has been treated as deferred income.

Income dependent on certain conditions, amounting to more than mere administrative requirements, is recognised when the conditions have been fulfilled.

Principal accounting policies (continued)

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accrual's basis. Expenditure is classified under the following activity headings: Costs of raising funds comprises the costs of fundraising activity and includes an allocation of staff costs relating to time spent on fundraising activity.

Expenditure on charitable expenditure includes the costs of project delivery to further the purposes of the Charity and their associated support and governance costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Interest receivable

Bank interest is shown based on amounts received in the year.

Tangible fixed assets

Depreciation is provided at a rate calculated to write off the cost on a straight-line basis over a period of less than the estimated useful life of the assets, which is estimated at 4 years.

Fixed assets are capitalised when their value exceeds £500.

Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand and short-term deposits repayable on or within a three-month notice period.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Pensions

The Charity contributes to employee's individual personal pension plans. The employer contributions to the scheme in 2019 were £2,373 (2018 £3,290) and are charged to the statement of financial activities as incurred.

Taxation

As a registered Charity no provision is considered necessary for taxation.

Notes to the financial statements

• Donations & legacies

	2019	2018
	£	£
Un-restricted:		
Donations	1,029	1,962
Grants	2,000	6,147
	<u>3,029</u>	<u>8,109</u>
Restricted:		
Donations (BBSSG)	185	-
Grants		
The Henry Smith Charity (The Swing)	30,000	22,500
Other Charitable Trusts (The Swing)	48,200	35,282
Other Charitable Trusts (BBSSG)	740	1,000
	<u>79,125</u>	<u>58,782</u>
Total	82,154	66,891

• Income from Charitable Activities

	2019	2018
	£	£
Un-restricted:		
Walsall Metropolitan Borough Council	-	9,982
Training & support	1,775	1,465
	<u>1,775</u>	<u>11,447</u>
Restricted:		
The National Lottery (Let's Talk)	13,169	-
Children in Need small grant (The Swing)	9,082	6,014

Children in Need main grant (The Swing)	23,566	11,522
	<u>45,817</u>	<u>17,536</u>
Total	47,592	28,983
• Trading activities		
	2019	2018
	£	£
Fundraising events	5,795	6,609
Fundraising (BBSSG)	1,016	-
Fundraising (The Swing)	-	4,232
	<u>-</u>	<u>4,232</u>
Total	6,811	10,841

Notes to the financial statements (continued)

• Analysis of expenditure

	Raising funds £	Charitable Activity		2019 Total £	2018 Total £
		Un-restricted £	Restricted £		
Staff costs	1,695	13,561	71,610	86,866	92,173
Fundraising costs	9,663	-	-	9,663	7,789
Rent	-	3,250	8,750	12,000	13,000
Room Hire	-	-	585	585	450
IT	-	463	785	1,248	1,112
Telephone	-	127	374	501	705
Stationary	-	17	543	560	181
Postage	-	-	254	254	428
Printing	-	166	750	916	958
Office Equipment	-	3	498	501	155
Refreshments	-	48	55	103	155
Materials	-	6	1,267	1,273	71
Resources	-	197	4,357	4,554	907
Travel/parking	-	41	1,041	1,082	862
Training	-	-	1,096	1,096	1,650
Supervision	-	96	2,605	2,701	3,580
Assessment	-	-	199	199	-
Client Support	-	-	120	120	525
Volunteers	-	-	-	-	544

Insurance	-	665	902	1,567	1,658
DBS fees	-	24	190	214	12
Annual fees	-	32	1,088	1,120	1,350
Bank Charges	-	-	17	17	-
Sundries	-	76	38	114	496

Total	11,358	18,772	97,124	127,254	128,761
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- **Net expenditure/income for year**

Net income/(expenditure)is stated after charging:	2019	2018
	£	£
Independent Examiners fee	890	890
Depreciation	-	-

Notes to the financial statements (continued)

- **Staff costs, trustee remuneration and expenses**

	2019	2018
	£	£
Salaries	80,415	79,379
Redundancy pay	-	5,558
National Insurance	4,078	3,946
Pensions	2,373	3,290
Total	86,866	92,173

No employee has employee benefits in excess of £60,000 (2018: nil).

The equivalent of 3.04 full-time members of staff were employed during the year (2018: 3.07)

Key management personnel comprise the Head of Service and the Finance Manager whose employee benefits total £43,703 (2018 £42,860).

The charity does not operate its own pension scheme but contributes 7% of salary to employees' personal pension plans.

There were no trustees' remuneration or other benefits in the year (2018: None). No trustee expenses were reimbursed in the year (2018: None).

There are no further related party transactions that require disclosure in the accounts.

- **Tangible fixed assets**

	Computer Equipment £	Fixtures & Fittings £	Total £
Cost			
At beginning of year	12,615	2,182	14,797
Additions	-	-	-
At end of year	<u>12,615</u>	<u>2,182</u>	<u>14,797</u>
Depreciation			
At beginning of year	12,615	2,182	14,797
Charge for the year	-	-	-
At end of year	<u>12,615</u>	<u>2,182</u>	<u>14,797</u>
Net Book Value			
At 31 March 2019	-	-	-
At 31 March 2018	-	-	-

Notes to the financial statements (continued)

- **Debtors**

	2019 £	2018 £
Prepayments	3,013	2,534

- **Creditors: amounts falling due within one year**

	2019 £	2018 £
Accruals	935	2,212
Deferred income	<u>24,350</u>	<u>11,140</u>
	25,285	13,352

Movements in deferred income are as follows:

	£
At beginning of year	11,140
Released to income in year	(11,140)
Deferred in year	<u>(24,350)</u>
At end of year	<u>24,350</u>

Deferred income relates to funding received in advance of project activity.

10. Analysis of net assets between funds

Fund balances at 31 March 2019 are represented by:

	Un-restricted Funds	Restricted Funds	Total Funds
	£	£	£
Fixed Assets	-	-	-
Current assets	34,553	89,574	124,127
Current Liabilities	(445)	(24,840)	(25,285)
Total	34,108	64,734	98,842

Notes to the financial statements (continued)

11. Movement in funds

	Balance at beginning of year	Income	Expenditure	Balance at end of year
	£	£	£	£
Restricted funds				
The National Lottery	-	13,169	(8,085)	5,084
The Swing	34,790	38,200	(24,989)	48,001
The Henry Smith Charity	-	30,000	(30,000)	-
BBC Children in Need – small grant	1,208	9,072	(9,627)	653
BBC Children in Need – main grant	1,808	23,566	(24,729)	645
The Wesleyan Foundation	-	10,000	(2,712)	7,288
Grantham Yorke	598	-	(135)	463
The Toy Trust	655	-	(655)	-
Cooper & Jordan Endowed School	4,767	-	(4,767)	-
Bereaved by Suicide support group	1,325	1,951	(676)	2,600
	45,151	125,958	(106,375)	64,734
Un-restricted funds				

General fund	44,222	10,765	(20,879)	34,108
Total funds	89,373	136,723	(127,254)	98,842

The National Lottery Community Fund is year 1 of 3. This has enabled us to reopen the adult service under the project name of Let's Talk and employ an administrator.

The Swing provides counselling support to children, young people and families. Funding is provided by various charitable giving organisations and grant providers.

The Henry Smith Charity is year 2 of a three-year grant towards The Swing project.

Both BBC Children in Need grants are year 2 of three year grants towards salary costs associated with The Swing.

The Wesleyan Foundation provides funding for an additional counsellor working with The Swing.

Grantham Yorke provided funding for sessional workers to support bereaved children and young people as and when required.

The Toy Trust awarded a grant of £1,000 towards materials and workbooks to use with bereaved children.

Notes to the financial statements (continued)

The Cooper & Jordan Endowed School Foundation awarded a grant of £4,767 towards materials and workbooks to use with bereaved children.

The Bereaved by Suicide Support Group provides monthly support to the families who have lost loved ones as a result of suicide.

General funds consist of unrestricted reserves brought forward, general donations and fundraising; they may be used for any charitable purpose as deemed by the trustees.

12. Controlling Interest

The Charity is controlled by the Trustees.

13. Comparative Statement of Financial Activities

	Un-restricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Income from:			
Donations & legacies	8,109	58,782	66,891
Charitable activities	11,447	17,536	28,983
Trading activities	6,609	4,232	10,841
Investments – bank interest	177	-	177

Total income	26,342	80,550	106,892
Expenditure on:			
Raising funds	3,030	9,448	12,478
Charitable activities	60,302	55,981	116,283
Total expenditure	63,332	65,429	128,761
Net (expenditure)/income and net movement in funds for year	(36,990)	15,121	(21,869)
Reconciliation of funds:			
Total funds brought forward	81,212	30,030	111,242
Total funds carried forward	44,222	45,151	89,373