

# ***Walsall Bereavement Support Service***



## **Trustees Annual Report** incorporating **Financial Statements and Accounts** for the period 4<sup>th</sup> July 2013 - 31<sup>st</sup> March 2014

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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## Part One

### **Trustees Report**

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## **Change of Charitable Status**

Walsall Bereavement Support Service (WBSS) was originally set up in 1996 with a simple constitution setting out how it would operate. On 3<sup>rd</sup> July 2002, WBSS was registered as an unincorporated charity with the Charity Commission of England and Wales.

However, when the Charitable Incorporated Organisation (CIO) became a new legal structure under the Charities Act 2011 in March 2013, the trustees of WBSS agreed that this would be a far more suitable status for the charity to adopt. There were two main reasons for this decision. The first one being that as a CIO is registered through and regulated only by the Charity Commission of England and Wales, the bureaucracy for the charity would be reduced. The second and equally significant reason was that because a CIO is incorporated, trustees have limited liability for the charity's debts. Going forward it is to be hoped that this will help in the future recruitment of more trustees to the charity.

As a result a CIO in the name of WBSS was formed on 4<sup>th</sup> July 2013. At the Annual General Meeting held on 19<sup>th</sup> November 2013 a resolution was passed authorising the trustees of WBSS unincorporated charity registration number 1092770 to dissolve and close the existing charity on March 31<sup>st</sup> 2014 and transfer all of its assets to WBSS Charitable Incorporated Organisation registration number 1152724 on 1<sup>st</sup> April 2014. It was agreed that the CIO would have the same overall aims and objectives and as the former unincorporated charity and would retain the same trustees.

As a result of this resolution the CIO lay dormant throughout the period 4<sup>th</sup> July 2013 to 31<sup>st</sup> March 2014 in order to allow sufficient time for all the necessary changes to take place. Therefore as no financial or operational activities occurred in the name of the CIO throughout the reporting period of this Trustee's Annual Report the, all information relating to financial or operational activities contained within this report are based on assets held which will be transferred to the CIO on 1<sup>st</sup> April 2014 or services and activities which will be undertaken by the CIO from 1<sup>st</sup> April 2014.

## Legal and Administrative Information

The Management Committee presents its report and the Independent Examiners report re financial statements for the period 4<sup>th</sup> July 2013 - 31<sup>st</sup> March 2014

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: Dr Bob Crundwell

Treasurer: Alan Blackman

Trustees: Conrad Roe  
Anne Chilton  
Rosemary Brown  
James Green

### Employees

*Head of Service*

Elaine Bullen, Dip.Couns. MBACP

*Charity Administrator*

Helen Fellows

*Children and Young People's Service Co-ordinator & Counsellor - THE SWING*

Lindsay Murcott, Dip.Couns. MBACP (Accred) Post Qual.Cert Couns. Children & Young People

*Counsellor - THE SWING*

Bev Richardson, Dip.Couns. MBACP Post Qual.Dip Couns. Children & Young People

*Finance Manager*

Bev Richardson, MAAT

### Independent Examiner

Margaret Ann Cairns  
Cairns Bailey & Co  
5 Beacon Court  
Birmingham Road  
Great Barr  
B43 6NN

### Bank

Barclays Bank  
1 Breadmarket Street  
Lichfield  
Staffordshire  
WS13 6JY



## **Financial Review**

On 1<sup>st</sup> April 2014 net assets of £108,915 were transferred from Walsall Bereavement Support Service unincorporated charity to Walsall Bereavement Support Service, a Charitable Incorporated Organisation.

### **Principal Funding Sources**

We anticipate the principal sources of funding for WBSS will be by way of grants and income from a joint commissioning contract from NHS Walsall and Social Care and Inclusion - Walsall Council. However, as a result of increasing constraints on local authority expenditure, we realise we must also continue to seek funding from other sources.

### **Investment Policy**

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

### **Reserves Policy**

The Management Committee will review the charity's requirements for reserves in light of 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 to 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 of the clients who are on the waiting list for support and also for the charity to carry out all of its legal obligations.

The financial strategy of WBSS is that of building the reserves through planned cost effective operational procedures and fundraising. The Committee will take all necessary actions with regard to the prevailing economic climate.

**Alan Blackman - Treasurer**

# **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 4<sup>th</sup> July 2014 and is governed by a constitution approved by the Charity Commission of England and Wales.

## **Recruitment and Appointment of 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. The AGM gives prospective trustees the opportunity to apply to join the management committee. Under the constitution, the members of the Management Committee and The Chair are elected annually at the AGM.

## **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 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 plans 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 Management Committee has not formally conducted its own review of the major risks to which the charity is exposed but systems have been established to mitigate any identified risks.

The risk of not being able to adequately fund the project would mean increased dependency on volunteer support and a reduction in the numbers of clients being supported.



The risk of not supporting clients and volunteers professionally has been reduced by having a supervision programme in place in line with the British Association of Counselling and Psychotherapy (BACP) procedures. New volunteers are supported by way of an obligatory training course followed by induction, prior to client contact time. Members of staff meet weekly and committee meet quarterly to review, amend and update working procedures and to eliminate risks. These meetings are held more frequently if required.

The Data Protection Act 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. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity. Disclosure and Barring checks are made on all members of staff and potential new volunteers.

### **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 6 members from a variety of professional backgrounds relevant to the work of the charity. The Head of Service and minute taker are also present at meetings but have 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.



## **Objectives and Activities of WBSS**

To help relieve hardship, distress, 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.

To 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 all bereaved residents living within the Metropolitan Borough of Walsall regardless of their age, gender, ethnicity or disability.

### **Counselling and Information**

The main areas of charitable activity are the provision of support for bereaved adults by volunteer bereavement support workers and support for bereaved children and young people and their families through *THE SWING* project.

In addition to telephone support and information giving, support is offered to bereaved adults by way of individual one to one support sessions and also through the facilitation of a monthly support group for those who have been bereaved by suicide.

Support is offered to bereaved children, young people and their families through individual one to one support sessions, family and group counselling, workshops and activities.

### **Volunteer Recruitment and Training**

We actively continue to seek to recruit new volunteers annually who must complete the WBSS 'Bereavement and Loss' training programme and we also aim to offer additional training whenever opportunities arise.

## **Achievements and Performance**

As the CIO lay dormant throughout the period 4<sup>th</sup> July 2013 - 31<sup>st</sup> March 2014 in order to allow sufficient time for all the necessary changes to take place, there are no achievements or performance to report upon throughout the period of this Trustee's Annual Report.

## 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 Charities 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  
20 January 2015 by **Dr. R. Crundwell (Chair)**

## Part Two

### **Financial Statements and Accounts for the period 4<sup>th</sup> July 2013 - 31<sup>st</sup> March 2014**

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## WALSALL BEREAVEMENT SUPPORT SERVICE

### REPORT OF THE TRUSTEES FOR THE PERIOD 4<sup>TH</sup> JULY 2013 TO 31 MARCH 2014

The trustees present their report with the financial statements of the charity for the period 4<sup>th</sup> July 2013 to 31 March 2014. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

A full report of the charity's activities and achievements for the period is not required as the charity has not engaged in any charitable activities in this period..

#### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number**

1152724

**Principal address**

Globe House  
3 Bradford Street  
Walsall  
West Midlands  
WS1 1PL

**Trustees**

Dr B Crundwell  
A Blackman  
C L Roe  
Mrs A Chilton  
Mrs R Brown  
Mr J Green

**Independent examiner**

Margaret Ann Cairns FCA  
Cairns Bailey & Co  
5 Beacon Court  
Birmingham Road  
Great Barr  
Birmingham  
West Midlands  
B43 6NN

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

**Governing document**

The charity is controlled by its governing document, a constitution, and constitutes a charitable incorporated organisation.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**ON BEHALF OF THE BOARD:**

  
.....

Trustee

Date: 20-01-2015

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WALSALL BEREAVEMENT SUPPORT SERVICE**

I report on the accounts for the period 4<sup>th</sup> July 2013 to 31 March 2014 set out on pages three to six.

**Respective responsibilities of trustees and 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 required.

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); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 statements below.

**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 to 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.



Margaret Ann Cairns FCA

Cairns Bailey & Co  
5 Beacon Court  
Birmingham Road  
Great Barr  
Birmingham  
West Midlands  
B43 6NN

Date: 20<sup>th</sup> January 2015

**WALSALL BEREAVEMENT SUPPORT SERVICE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD 4<sup>TH</sup> JULY 2013 TO 31 MARCH 2014**

|  | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>2014<br/>Total<br/>funds<br/>£</b> |   |
|--|-------------------------------------|-----------------------------------|---------------------------------------|---|
| <b>INCOMING RESOURCES</b>                            |                                     |                                   |                                       |   |
| <b>Incoming resources from generated funds</b>       |                                     |                                   |                                       |   |
| Voluntary income                                     | -                                   | -                                 | -                                     |   |
| Activities for generating funds                      | -                                   | -                                 | -                                     |   |
| Interest received                                    | -                                   | -                                 | -                                     |   |
| <b>Incoming resources from charitable activities</b> |                                     |                                   |                                       |   |
| Grants and contracts                                 | -                                   | -                                 | -                                     |   |
| <b>Total incoming resources</b>                      | -                                   | -                                 | -                                     |   |
| <br><b>RESOURCES EXPENDED</b>                        |                                     |                                   |                                       |   |
| <b>Costs of generating funds</b>                     |                                     |                                   |                                       |   |
| <b>Fundraising costs</b>                             | -                                   | -                                 | -                                     |   |
| Fundraising and publicity costs                      |                                     |                                   |                                       |   |
| <b>Charitable activities</b>                         |                                     |                                   |                                       |   |
| Grants and contracts                                 | -                                   | -                                 | -                                     |   |
| <b>Governance costs</b>                              | -                                   | -                                 | -                                     |   |
| <b>Total resources expended</b>                      | -                                   | -                                 | -                                     |   |
| <br><b>NET INCOMING/(OUTGOING)<br/>RESOURCES</b>     | -                                   | -                                 | -                                     |   |
| <br><b>RECONCILIATION OF FUNDS</b>                   |                                     |                                   |                                       |   |
| <b>Total funds brought forward</b>                   | -                                   | -                                 | -                                     |   |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b>               | -                                   | -                                 | -                                     | - |

The notes form part of these financial statements



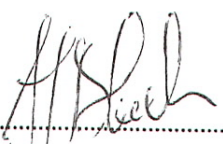
**WALSALL BEREAVEMENT SUPPORT SERVICE**

**BALANCE SHEET  
AT 31 MARCH 2014**

|  | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>2014<br/>Total<br/>funds<br/>£</b> |   |
|--|-------------------------------------|-----------------------------------|---------------------------------------|---|
| <b>FIXED ASSETS</b>                              |                                     |                                   |                                       |   |
| Tangible assets                                  | -                                   | -                                 | -                                     |   |
| <b>CURRENT ASSETS</b>                            |                                     |                                   |                                       |   |
| Debtors  | -                                   | -                                 | -                                     |   |
| Cash at bank                                     | -                                   | -                                 | -                                     |   |
|  | -                                   | -                                 | -                                     |   |
| <b>CREDITORS</b>                                 |                                     |                                   |                                       |   |
| Amounts falling due within one year              | -                                   | -                                 | -                                     |   |
| <b>NET CURRENT ASSETS</b>                        | <u>Nil</u>                          | <u>Nil</u>                        | <u>Nil</u>                            |   |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> | -                                   | -                                 | -                                     | - |
|  | -                                   | -                                 | -                                     |   |
| <b>NET ASSETS</b>                                | <u><u>Nil</u></u>                   | <u><u>Nil</u></u>                 | <u><u>Nil</u></u>                     |   |
| <b>FUNDS</b>                                     |                                     |                                   |                                       |   |
| Unrestricted funds                               |                                     |                                   | Nil                                   |   |
| Restricted funds                                 |                                     |                                   | Nil                                   |   |
| <b>TOTAL FUNDS</b>                               |                                     |                                   | <u><u>Nil</u></u>                     |   |

The financial statements were approved by the Board of Trustees on 28<sup>th</sup> January 2015 and were signed on its behalf by:

  
.....  
Trustee

  
.....  
Trustee

The notes form part of these financial statements

## **WALSALL BEREAVEMENT SUPPORT SERVICE**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 4<sup>TH</sup> JULY 2013 TO 31 MARCH 2014**

#### **1. ACCOUNTING POLICIES**

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice (SORP 2005) Accounting and Reporting by Charities.

##### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities (SoFA) 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:

Voluntary income is received by way of grant, donation and gifts and is included in full in the SoFA when receivable.

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.

Investment income is included when receivable.

Incoming resources from grants which are related to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance.

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.

Grants received in advance for future accounting periods are credited to deferred income.

##### **Resources expended**

Expenditure (including irrecoverable VAT) is accounted for on an accruals basis as a liability is incurred and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Costs of generating funds comprises the costs associated with attracting voluntary income, including an apportionment of staff time if material.

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.

Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fee and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of resources. Costs relating to a particular activity are allocated directly, others are allocated on a basis consistent with the use of the resources e.g. in proportion to staff costs relating to that activity.

##### **Tangible fixed assets**

Fixed Assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing less than £500 are not capitalised. Depreciation is provided on a straight line basis at a rate designed to write off the cost of each asset over its expected useful life, which in all cases is estimated at four years.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

**WALSALL BEREAVEMENT SUPPORT SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE PERIOD 4<sup>TH</sup> JULY 2013 TO 31 MARCH 2014**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity does not operate its own pension scheme. Contributions are made directly to employees' personal pension plans.