

Charity Number: 296229

BRENT BEREAVEMENT SERVICES
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2020

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BRENT BEREAVEMENT SERVICES
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

Registered Charity Number : 296229

Trustees :
Revd. Michael Moorhead – Chair
Mr Melvin Collins – Deputy Chair
Mrs Lydia Khalil – Treasurer
Mrs Beverley Harriman - Secretary
Ms Sepideh Khosravani
Mrs Rita (Sandy) Price
Mr Carlos Calvet Ortin
Mr Julio Vieira

Principal Office : 379-381 High Road
London NW10 2JR

Charity Advisors : Goldwins
Chartered Accountants
75 Maygrove Road
West Hampstead
London NW6 2EG

BRENT BEREAVEMENT SERVICES
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2020

TRUSTEES

The trustees who served in the year were as follows:-

Revd. Michael Moorhead – Chair
Mrs Lydia Khalil – Treasurer
Ms Sepideh Khosravani
Mr Carlos Calvet Ortin

Mr Melvin Collins – Deputy Chair
Mrs Beverley Harriman - Secretary
Mrs Rita (Sandy) Price
Mr Julio Vieira

CHARITABLE STATUS

Brent Bereavement Services is a registered charity number 296229. The principal office of the charity is at 379-381 High Road, London NW10 2JR.

CHARITABLE OBJECTIVES

The main objectives of the charity are to relieve suffering and mental ill-health amongst the recently bereaved, prevent the need for hospital admission, work in close association with health staff and social services, train others who care for the bereaved, and to create and promote informed public opinion on the needs of the bereaved.

RISK POLICY

The trustees confirm that the major risks to which they believe the charity is exposed as identified by the trustees, have been reviewed and that systems have been established to mitigate those risks.

PUBLIC BENEFIT

The board's strategy for achieving public benefit is to relieve suffering and ill-health. In administering the charity, the Board complied with the duty in section 17 Charities Act 2011, to have regard to the Public Benefit guidance published by the Charity Commission. We have detailed how we have achieved this public benefit in the Review of Activities and other sections of this report.

REVIEW OF ACTIVITIES

This year 213 people were provided with over 3120 individual counselling sessions; 154 telephone calls and 310 emails and website enquiries from those seeking information, advice or counselling. We provided, in addition to individual counselling sessions, over 300 supervision groups and individual sessions for our volunteer counsellors and staff, group support and development for other specialist charities and recruited over 10 new volunteer counsellors. Additionally, we developed and managed groups for other charities and training and awareness on bereavement and loss.

Approved by the Board of Trustees on 31/11/20 and signed on its behalf by:


.....

M. MOORHEAD - TRUSTEE

BRENT BEREAVEMENT SERVICES
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020

I report to the trustees on my examination of the accounts of the Brent Bereavement Services for the year ended 31 March 2020.

Responsibilities and basis of report

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


I report in respect of my examination of the Trust'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 Act.

Independent examiner's statement

I have completed my examination. I 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 Trust as required by section 130 of the 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.


Anthony Epton BA FCA CTA FCIE
Goldwins
Chartered accountants
75 Maygrove Road
West Hampstead
London NW6 2EG

25 November 2020

Brent Bereavement Services

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2020

		2020	2019
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Note			
Income from:			
Donations and legacies	2	50,737	-
Charitable activities	3	53,276	-
Investment income	4	94	-
Total income		104,107	-
Expenditure on:			
Charitable activities	5	91,710	-
Total expenditure		91,710	-
Net income / (expenditure) for the year	6	12,397	-
Transfers between funds		-	-
Net movement in funds		12,397	-
Reconciliation of funds:			
Total funds brought forward		44,745	-
Total funds carried forward		57,142	-

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

Brent Bereavement Services

Balance sheet

As At 31 March 2020

	Note	2020 £	2020 £	2019 £	2019 £
Fixed assets:					
Tangible assets	10		1,135		1,419
Current assets:					
Stock	11	230		230	
Cash at bank and in hand		58,117		45,516	
		<u>58,347</u>		<u>45,746</u>	
Liabilities:					
Creditors: amounts falling due within one year	12	2,340		2,420	
Net current assets / (liabilities)			<u>56,007</u>		<u>43,326</u>
Total assets less current liabilities			<u>57,142</u>		<u>44,745</u>
Net assets excluding pension asset / (liability)	13		57,142		44,745
Defined benefit pension scheme asset / (liability)			-		-
Total net assets / (liabilities)			<u>57,142</u>		<u>44,745</u>
Funds	14				
Restricted funds			-		-
Unrestricted funds:					
General funds		57,142		44,745	
Total unrestricted funds			<u>57,142</u>		<u>44,745</u>
Total funds			<u>57,142</u>		<u>44,745</u>

Approved by the trustees on 31/3/20
and signed on their behalf by:

M Moorhead
M Moorhead
Trustee

The attached notes form part of the financial statements.

1 Accounting policies

a) 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - effective 1 January 2015) - (Charities SORP FRS 102).

b) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

1 Accounting policies (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Other expenditure represents those items not falling into any other heading.

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

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Fixtures, Fittings and Equipment	20 % per annum
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j) 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.

k) Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Brent Bereavement Services
Notes to the financial statements
For the year ended 31 March 2020

2 Income from donations and legacies

	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
	£	£	£	£
Legacies	49,500	-	49,500	-
Donations	1,237	-	1,237	3,059
	<u>50,737</u>	<u>-</u>	<u>50,737</u>	<u>3,059</u>

3 Income from charitable activities

	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
	£	£	£	£
<i>Income earned from charitable activities</i>				
SSAFA	42,825	-	42,825	9,740
Monument Trust	-	-	-	70,000
Coop	8,745	-	8,745	7,813
Training fees	250	-	250	-
Room hire	1,456	-	1,456	342
Total income from charitable activities	<u>53,276</u>	<u>-</u>	<u>53,276</u>	<u>87,895</u>

4 Income from Investments

	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
	£	£	£	£
Bank interest	94	-	94	64
	<u>94</u>	<u>-</u>	<u>94</u>	<u>64</u>

Brent Bereavement Services
Notes to the financial statements
For the year ended 31 March 2020

5 Analysis of expenditure

	Charitable activities	2020 Total	2019 Total
	£	£	£
Staff costs	29,241	29,241	30,825
Direct cost			
Travel and subsistence	1,177	1,177	984
Volunteer expenses	1,990	1,990	1,529
Training cost	200	200	2,500
Consultancy fee	4,680	4,680	9,495
Support cost			
Printing, postage and stationary	4,566	4,566	3,913
Telephone	2,918	2,918	4,380
Independent examiner's fees	1,240	1,240	1,240
Insurance	647	647	766
Rent	8,547	8,547	8,400
SSAFA	33,126	33,126	11,751
Sundry cost	2,961	2,961	2,805
Depreciation	284	284	355
Bank charges	133	133	128
Total expenditure 2020	91,710	91,710	79,071
 Total expenditure 2019	 79,071	 79,071	

Of the total expenditure, £91,710 was unrestricted (2019:£79,071).

Analysis of expenditure-prior year

	Charitable activities	2019 Total	2018 Total
	£	£	£
Staff costs	30,825	30,825	34,068
Direct cost			
Travel and subsistence	984	984	263
Volunteer expenses	1,529	1,529	268
Training cost	2,500	2,500	4,350
Consultancy fee	9,495	9,495	12,905
Support cost			
Printing, postage and stationary	3,913	3,913	3,170
Telephone	4,380	4,380	2,727
Independent examiner's fees	1,240	1,240	1,240
Insurance	766	766	397
Rent	8,400	8,400	9,800
SSAFA	11,751	11,751	3,479
Sundry cost	2,805	2,805	1,365
Depreciation	355	355	444
Bank charges	128	128	193
Total expenditure 2019	79,071	79,071	74,669
 Total expenditure 2018	 74,669	 74,669	

Of the total expenditure, £79,071 was unrestricted (2018:£74,669).

Brent Bereavement Services
Notes to the financial statements
For the year ended 31 March 2020

6 Net incoming resources for the year

This is stated after charging / crediting:

	2020	2019
		£
Examiner's Fees	1,240	1,240
Depreciation	284	355

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2020	2019
	£	£
Salaries and wages	22,400	23,632
Pension	3,787	3,960
Other staff cost	3,054	3,233
	29,241	30,825

The total employee benefits including pension contributions of the key management personnel were 23,201 (2019: £29,482).

No employees earned more than £60,000 per annum.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

No trustees received any payment or reimbursement of travel and subsistence costs.

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2020	2019
	No.	No.
Charitable activity	1	1
Support	1	1
	2	2

9 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	Fixtures, fittings & equipment £	Total £
Cost		
At the start of the year	26,457	26,457
Additions in year	-	-
Disposals in year	-	-
At the end of the year	26,457	26,457
Depreciation		
At the start of the year	25,038	25,038
Charge for the year	284	284
Eliminated on disposal	-	-
At the end of the year	25,322	25,322
Net book value		
At the end of the year	1,135	1,135
At the start of the year	1,419	1,419

Brent Bereavement Services
Notes to the financial statements
For the year ended 31 March 2020

11 Stock

	2020	2019
	£	£
Stock	230	230
	<u>230</u>	<u>230</u>

12 Creditors: amounts falling due within one year

	2020	2019
	£	£
Taxation & social security	-	80
Accruals	2,340	2,340
	<u>2,340</u>	<u>2,420</u>

13 Analysis of net assets between funds

	General Unrestricted Funds	Restricted Funds	Total funds
	£	£	£
Tangible fixed assets	1,135	-	1,135
Net current assets	56,007	-	56,007
Net assets at the end of the year	<u>57,142</u>	<u>-</u>	<u>57,142</u>

Analysis of net assets between funds

	General Unrestricted Funds	Restricted Funds	Total funds
	£	£	£
Tangible fixed assets	1,419	-	1,419
Net current assets	43,326	-	43,326
Net assets at the end of the year	<u>44,745</u>	<u>-</u>	<u>44,745</u>

14 Movements in funds

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
General funds					
Total Unrestricted Funds	44,745	104,107	91,710	-	57,142
Total unrestricted funds	<u>44,745</u>	<u>104,107</u>	<u>91,710</u>	<u>-</u>	<u>57,142</u>

Movements in funds-prior year

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
General funds					
Total Unrestricted Funds	32,798	91,018	79,071	-	44,745
Total unrestricted funds	<u>32,798</u>	<u>91,018</u>	<u>79,071</u>	<u>-</u>	<u>44,745</u>

15 Post balance sheet event

The World Health Organization declared the outbreak of the coronavirus a pandemic in March 2020. As we progress through 2020, more information is becoming known about the scale and impact of the coronavirus. The pandemic might have a significant impact on the charity and its operations.

16 Related party transactions

There are no related party transactions to disclose for 2020 (2019: none).

