

SURVIVORS OF BEREAVEMENT BY SUICIDE
(A Company Limited By Guarantee)
FINANCIAL STATEMENTS
31 DECEMBER 2019

Registered in England and Wales Charity Number 1098815
Registered in Scotland Charity Number SC041397
Company Number 04754829 (England and Wales)

DKS Chartered Certified Accountants

2 Kingsdale Grove
Chellaston
Derby
DE73 5NX

SURVIVORS OF BEREAVEMENT BY SUICIDE
(A Company Limited By Guarantee)

FINANCIAL STATEMENTS

31 DECEMBER 2019

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SURVIVORS OF BEREAVEMENT BY SUICIDE
(A Company Limited By Guarantee)
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 DECEMBER 2019

The Board of Trustees / Directors

	H C Foulsham	Chair - Appointed 28 January 2019
	A M Culley	Resigned 24 April 2020
	E S Holden-Carter	
	J Carter MBE	
	J Heal	
	J Taylor	
	P Bridgewater	Resigned 29 March 2020
	F J Anglin-Liiv	Appointed 16 June 2020
	J Beddow	Appointed 28 January 2019
	E Hatto	Appointed 23 April 2020
	S Griffiths	Appointed 28 January 2019 Resigned 31 March 2020
Chief Officer	E Thwaites	
Business Adviser	D O'Grady	
Company Secretary	E Thwaites	
Charity Number – England and Wales	1098815	
Charity Number – Scotland	SC041397	
Company Number	04754829	
Registered Office	The Flamsteed Centre Albert Street Ilkeston Derbyshire DE7 5GU	
Independent Examiner	David Smith FCCA DKS Chartered Certified Accountants 2 Kingsdale Grove Chellaston Derby DE73 5NX	
Bankers	Charity Aid Foundation Bank Limited 25 Kings Hill Avenue Kings Hill West Maling ME19 4JQ	

SURVIVORS OF BEREAVEMENT BY SUICIDE
(A Company Limited By Guarantee)
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 DECEMBER 2019

The trustees (who are also directors for the purpose of company law) present their report and unaudited financial statements for the year ended 31 December 2019.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102) (effective 1 January 2016)".

Objectives and activities

Charitable Objectives

To meet the needs and break the isolation of those bereaved by the suicide of a close relative or friend, by offering a safe confidential environment in which bereaved people can share their experiences and feelings, consequently giving and gaining support from each other. To promote greater awareness for professionals to help them recognise the specific support required for those bereaved by suicide.

Public Benefit

The Trustees have had regard to the guidance issued by the Charity Commission, which has meant that they should report on the Charity's public benefit.

The two underlying principles are:

- (i) There must be an identifiable benefit or benefits that arise from the aims, and
- (ii) Benefit must be to the public, or a section of the public.

Achievements and Performance

Trustees' meetings continue to be held once every two months. The Chief Officer holds a series of meetings with our Business Adviser supporting and advising on corporate issues that arise. The Chief Officer also has monthly updates with the chair of the Trustees and our Finance Officer.

The charity has changed significantly during 2019, both in the number of people who have been supported and also in our influence nationally.

Ann Culley, (Chair), retired from the post of Chair in December 2019 and handed over the post to Halani Foulsham. Halani had a handover from Ann prior to taking post as Chair.

Halani continues where Ann left off and has endeavored to attend the All-Party Parliamentary Group (APPG) for Suicide Prevention. Halani has continued to attend meetings with the Support After Suicide Partnership group and various other groups/organisations.

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Achievements and Performance

In 2019 the charity implemented some significant changes to the way finances were being monitored. There was a need for much more transparency within the organisation and following on from our financial meeting in June 2018, the Trustees decided that all funds needed to be held at the central office. The purpose of the change was to ensure that the board of Trustees had full transparency of all funds belonging to the charity, as required by the charity commission.

Big Lottery

In early 2019 we applied for a Big Lottery grant. In June we heard that our application had been successful and we were awarded £500,000 over a 5-year period. The project was to commence immediately. We were to employ two volunteer coordinators, who were to be phased in over two years. Their role would be to help expand the charity throughout England, and their focus was to establish a minimum of three support groups in every county, expanding the support groups from 52 to around 144 and to increase volunteers by an additional 276 bringing the total volunteers to approximately 432 by 2024. The charity had also planned to increase office staff which was included in the lottery grant.

New support Groups were opened during 2019, Birmingham, Haringey, and York. There has been on-going expansion of partnership working with other organisations. Unfortunately, we have lost 8 Groups throughout this year, Suffolk (3), Cumbria (3), Renfrewshire and Lincoln. This brings the total Groups to **52** across the UK that are still supported and operational. There are several potential new Groups awaiting to start. All Groups are led by volunteer survivors [people who have lost someone dear to them to suicide] supported by the National Office and the Trustees.

Group attendances during 2019 were a total of **5720**. Email support averages out at **70** contacts per month plus group email contact average out at **12** per month per group equating to around **7,000** group email contacts.

The National Helpline received a total of **5195** calls in 2019, showing an increase of around 23%. Support Groups also take calls from survivors, at an average of **10** calls per month per group equating to around **6,240** calls to groups.

In accordance with the General Data Protection Regulation GDPR (2018) we are continuing to adhere and keep up to date our GDPR policies and procedures and are fully compliant, all policies are posted on our website.

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National Website

The National website continues to attract around 130,000 users, with a total of 585,323-page views, with a steadily increase in visits to the website.

The Forum was launched in November 2018, which we are continually monitoring to ensure the discussions are applicable to SoBS ethos. The online forum has been a real success and has attracted over 2300 members from when it was launched. We are confident that the forum is still a useful support method and will continue to develop and maintain this invaluable form of alternative support for those adults over the age of 18.

National Helpline

Our bespoke National Helpline is 0300 111 5065 and continues to be a first point of contact for many survivors. The Helpline now operates Monday – Friday from 9am to 9pm 52 weeks per year. All calls on the Helpline are dealt with by volunteer survivors, a unique user led peer support service.

Training development

Our recently appointed volunteer coordinator has been registered to attend training for the ASIST T4T in January 2020. This will then give the charity an extended ability to offer this type of training to external groups outside the charity. This could provide a much-needed form of ongoing income.

We continue to deliver our bespoke training for our internal group volunteers, for both new and existing volunteers. In 2019 we held three volunteer training events for groups, two volunteer training events for helpline with an additional event which was delivered by the Samaritans (dealing with suicidal callers). We also provided one volunteer training event for our email support team and a trustee training event which was delivered by an external training service.

Social Media

The charity is now more proactive with social media which has now allowed us to raise the profile of the charity and raise more awareness around the support that we provide for those who have lost a loved one to suicide. We have also been able to enlist more volunteers through these channels by simply advertising for more help in particular areas, making connections with other agencies who are now signposting our charity.

We continue to receive funds from generous donations through Just Giving, Virgin Giving and have recently registered with PayPal Giving. All funds raised are by those people who have lost someone to suicide and this is their way of thanking us for the help and support we have provided.

Many of our service users have also raised funds from Facebook, simply by signing up to a birthday giving page, where funds are raised via friends and family for their chosen charity.

We continue to be members of the National Council for Voluntary Organisations (NCVO). All of our Trustees and volunteers are able to benefit from the membership and are able to utilise this useful resource. Trustees have access to all guidance documentation which is circulated to them on a regular basis.

The Business Adviser and Chief Officer continues to revise all policies for the charity following guidance from ACAS and updates from the NCVO.

SURVIVORS OF BEREAVEMENT BY SUICIDE
(A Company Limited By Guarantee)
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 DECEMBER 2019

Going concern

After making appropriate enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Financial review and reserves policy

It is pleasing to report an increase in total income in 2019 from £297,157 to £359,830. Expenditure has decreased from £251,666 to £232,731. Overall this has resulted in a higher surplus of £127,099 (compared to £45,491). This is notable and encouraging in the context of an age of austerity where many traditional sources of income are drying up or being reduced.

The Trustees have agreed a policy for managing adequate and appropriate reserves for the charity in line with the guidance issued by the Charity Commission. The trustees have considered the risks to the organisation, completed an analysis of the impact of significant risks and identified the need to maintain a reserve equivalent to 6-12 months unrestricted expenditure currently estimated at between £58,000 and £116,000.

The surplus for the year has resulted in total reserves of £553,985. Of these £299,935 are restricted by donors and funders to be spent on particular projects. These reserves are therefore not available for the general running of the Charity. Unrestricted funds at the year end were £254,050 of which £26,124 relate to the net book value of fixed assets, leaving free reserves of £227,926.

Structure, governance and management

Governing document

Survivors of Bereavement by Suicide, National Office is based at The Flamsteed Centre, Albert Street, Ilkeston, Derbyshire, DE7 5GU which is the company's registered office and the principal address of the charity. Survivors of Bereavement by Suicide is a company limited by guarantee and not having a share capital (company registration No. 04754829 England and Wales) and Registered Charity (No. 1098815, Scottish Charity No. SC041397). The charity's governing document is the Memorandum and Articles of Association.

The trustees, who are also the directors who served during the year were:

H C Foulsham – Chair (appointed 28 January 2019)

A M Culley (resigned 24 April 2020)

E S Holden-Carter

J Carter MBE

J Heal

J Taylor

P Bridgewater (resigned 29 March 2020)

F J Anglin-Liiv (appointed 16 June 2020)

J Beddow (appointed 28 January 2019)

E Hatto (appointed 23 April 2020)

S Griffiths (appointed 28 January 2019)

(resigned 31 March 2020)

SURVIVORS OF BEREAVEMENT BY SUICIDE
(A Company Limited By Guarantee)
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 DECEMBER 2019

Trustee selection methods

An assessment is made to discover those skills required by the Organisation. Efforts are made to recruit Trustees who meet the skill requirements of Survivors of Bereavement by Suicide. The Trustees are responsible for scheme governance and the employment of staff. They are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources. It is also responsible for maintaining proper ongoing accounting records which show with reasonable accuracy the financial position of the charitable company and for safeguarding assets.

Organisational structure

The board of Trustees meet every two months and are responsible for the strategic direction and policy of the charity. A scheme of delegation is in place and day to day responsibility for the running of the charity rests with the Chief Officer, who attends the Trustees meetings, but has no voting rights.

Risk mitigation policy

The Trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future. However, the Trustees consider that the continuing uncertainty over funding levels constitutes a significant residual risk to our present level of operation if we are not successful in negotiating more sustainable funding. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery of our services to our clients. The policies are periodically reviewed to ensure that they still meet the need of the charity.

Related parties

Survivors of Bereavement by Suicide has no related parties that make a significant impact upon the policies adopted by the organisation.

Independent examiner

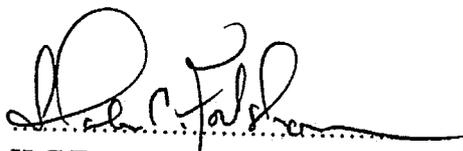
Mr D J Smith FCCA of DKS Chartered Certified Accountants offers himself for re-appointment as independent examiner to the charity.

SURVIVORS OF BEREAVEMENT BY SUICIDE
(A Company Limited By Guarantee)
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 DECEMBER 2019

Small company exemption

This report is prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The Trustees' annual report was approved by the Board of Directors, and signed on its behalf by:



H C Foulsham - Chair

The Flamsteed Centre

Albert Street

Ilkeston

Derbyshire

DE7 5GU

Dated 11.12.2020

SURVIVORS OF BEREAVEMENT BY SUICIDE
(A Company Limited By Guarantee)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF SURVIVORS OF BEREAVEMENT BY SUICIDE
YEAR ENDED 31 DECEMBER 2019

Independent examiner's report to the Trustees of Survivors of Bereavement By Suicide

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2019, which are set out on pages 10 to 25.

Responsibilities and basis of report

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Since the company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

SURVIVORS OF BEREAVEMENT BY SUICIDE
(A Company Limited By Guarantee)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF SURVIVORS OF BEREAVEMENT BY SUICIDE
YEAR ENDED 31 DECEMBER 2019

I have completed my examination. I confirm that no 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 Company as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



David Smith FCCA
DKS Chartered Certified Accountants
2 Kingsdale Grove
Chellaston
Derby
DE73 5NX

Dated: 11 December 2020

SURVIVORS OF BEREAVEMENT BY SUICIDE
(A Company Limited By Guarantee)
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME & EXPENDITURE ACCOUNT)
YEAR ENDED 31 DECEMBER 2019

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Income from:					
Donations and legacies	3	152,058	129,438	281,496	291,262
Charitable activities	4	-	68,300	68,300	5,794
Other income	5	-	9,936	9,936	-
Investment income	6	47	51	98	101
TOTAL INCOME		152,105	207,725	359,830	297,157
Expenditure on:					
Raising funds	7	3,052	15,747	18,799	19,916
Charitable activities	8	115,298	98,634	213,932	231,750
TOTAL EXPENDITURE		118,350	114,381	232,731	251,666
NET INCOMING RESOURCES/NET INCOME BEFORE TRANSFERS		33,755	93,344	127,099	45,491
Transfers between funds		5,556	(5,556)	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		39,311	87,788	127,099	45,491
Total fund balances at 1 January 2019		214,739	212,147	426,886	381,395
TOTAL FUND BALANCES AT 31 DECEMBER 2019		254,050	299,935	553,985	426,886

The company had no new or discontinued activities during the year.

The notes on pages 13 to 25 form part of the financial statements

SURVIVORS OF BEREAVEMENT BY SUICIDE
(A Company Limited By Guarantee)
BALANCE SHEET
AT 31 DECEMBER 2019

		2019		2018	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		26,124		16,499
Current assets					
Debtors	13	7,659		5,497	
Cash at bank and in hand		<u>525,732</u>		<u>408,302</u>	
		533,391		413,799	
Creditors: amounts falling due within one year	14	<u>(5,530)</u>		<u>(3,412)</u>	
Net current assets			527,861		410,387
Total assets less current liabilities			<hr/> 553,985		<hr/> 426,886
Net assets			<hr/> 553,985 <hr/>		<hr/> 426,886 <hr/>
Funds					
Unrestricted funds	15	254,050		214,739	
Restricted funds	16	<u>299,935</u>	553,985	<u>212,147</u>	426,886
Total charity funds			<hr/> 553,985 <hr/>		<hr/> 426,886 <hr/>

The notes on pages 13 to 25 form part of the financial statements

SURVIVORS OF BEREAVEMENT BY SUICIDE
(A Company Limited By Guarantee)
BALANCE SHEET
AT 31 DECEMBER 2019

For the year ended 31 December 2019 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

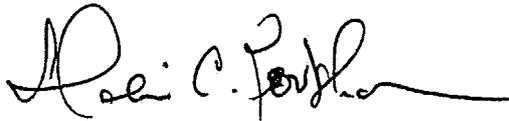
Directors responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006; and
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the board of directors and authorised for issue on 11/12/2020 and are signed on their behalf by:

H C Foulsham



Trustee

Registered Number 04754829

The notes on pages 13 to 25 form part of the financial statements

SURVIVORS OF BEREAVEMENT BY SUICIDE
(A Company Limited By Guarantee)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2019

1. Accounting policies

Company information

Survivors of Bereavement By Suicide is a company limited by guarantee not having a share capital. The company's registered office is The Flamsteed Centre, Albert Street, Ilkeston, Derbyshire, DE7 5GU. At the end of the year there were 6 Trustees, each of whom, under the terms of the Memorandum and Articles of Association, had undertaken to contribute the sum not exceeding £1 in the event of a winding up of the company.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2016. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying Update Bulletin 1, not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amounts is known, and receipt is expected.

SURVIVORS OF BEREAVEMENT BY SUICIDE
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NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2019

1.4 Incoming resources (continued)

Donated services or facilities are recognised as income when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit can be measured reliably. On receipt, donated services and 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 benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. Income received in advance or provision of other specified services are deferred until the criteria for income recognition are met.

1.5 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure is reported as part of the expenditure to which it relates:

- 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 include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the independent examination fees and costs linked to the strategic management of the Charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designated to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Holiday home	20% straight line
Fixtures and fittings	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

SURVIVORS OF BEREAVEMENT BY SUICIDE
(A Company Limited By Guarantee)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2019

1.9 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.

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.12 Taxation

The charity is exempt from tax on income and gains to the extent that these are applied exclusively to its charitable objects.

1.13 Pensions

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SURVIVORS OF BEREAVEMENT BY SUICIDE
(A Company Limited By Guarantee)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2019

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
3. Donations and legacies				
Donations and gifts	152,058	129,438	281,496	291,262
Year ended 31 December 2018	<u>179,032</u>	<u>112,230</u>		<u>291,262</u>
4. Charitable activities				
Group grants	-	1,000	1,000	5,794
Big Lottery Fund	-	67,300	67,300	-
	<u>-</u>	<u>68,300</u>	<u>68,300</u>	<u>5,794</u>
Year ended 31 December 2018	<u>5,794</u>	<u>-</u>		<u>5,794</u>
5. Other income				
Fundraising income	-	9,936	9,936	-
	<u>-</u>	<u>9,936</u>	<u>9,936</u>	<u>-</u>
Year ended 31 December 2018	<u>-</u>	<u>-</u>		<u>-</u>
6. Investment income				
Bank interest receivable	47	51	98	101
Year ended 31 December 2018	<u>101</u>	<u>-</u>		<u>101</u>

SURVIVORS OF BEREAVEMENT BY SUICIDE
(A Company Limited By Guarantee)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2019

7. Raising funds

	2019	2018
	£	£
Advertising/promotions/books	18,799	19,916
	<u>18,799</u>	<u>19,916</u>
Analysis by fund		
Unrestricted funds	3,052	4,244
Restricted funds	15,747	15,672
	<u>18,799</u>	<u>19,916</u>

8. Charitable activities

	2019	2018
	£	£
Accommodation/volunteer expenses	4,566	4,054
Conference costs	1,696	7,029
Rent/room hire	16,807	18,553
Donations	7,160	35,928
Travel costs	17,791	14,130
Training	12,988	6,845
	<u>61,008</u>	<u>86,539</u>
Share of support costs (see note 9)	151,724	143,673
Share of governance costs (see note 9)	1,200	1,538
	<u>213,932</u>	<u>231,750</u>
Analysis by fund		
Unrestricted funds	115,298	127,932
Restricted funds	98,634	103,818
	<u>213,932</u>	<u>231,750</u>

SURVIVORS OF BEREAVEMENT BY SUICIDE
(A Company Limited By Guarantee)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2019

9. Support costs

	Support Costs	Governance costs	2019	2018	Basis of allocation
	£	£	£	£	
Wages, salaries and pension costs	95,924	-	95,924	72,187	Direct costs
Telephone and internet	4,420	-	4,420	6,031	Direct costs
Business development	1,200	-	1,200	1,200	Direct costs
Legal, professional and insurances	5,545	-	5,545	7,735	Direct costs
Postage and printing	6,125	-	6,125	4,033	Direct costs
Stationery/software	1,858	-	1,858	2,800	Direct costs
Sundry expenses	16,525	-	16,525	33,751	Direct costs
Equipment	3,217	-	3,217	4,151	Direct costs
Holiday home running	6,051	-	6,051	5,058	Direct costs
Depreciation	10,734	-	10,734	6,662	Direct costs
Bank charges	125	-	125	65	Direct costs
Accountancy	-	1,200	1,200	1,538	Governance (unrestricted)
	<u>151,724</u>	<u>1,200</u>	<u>152,924</u>	<u>145,211</u>	

Fees payable to the charity's accountants for the independent examination of the charity's accounts totalling £1,200 (2018: £1,000).

10. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

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11. Employment costs were:-	2019	2018
	£	£
Wages & Salaries	86,473	66,913
Social security costs	5,411	2,234
Pension costs	4,040	3,040
	<u>95,924</u>	<u>72,187</u>
	<u><u>95,924</u></u>	<u><u>72,187</u></u>

No employees earned more than £60,000 in the year.

Particulars of employees

The average head count of staff employed by the charity during the financial year amounted to

	2019	2018
	Number	Number
Charitable activities	5	3
	<u>5</u>	<u>3</u>
	<u><u>5</u></u>	<u><u>3</u></u>

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12. Tangible fixed assets

	Holiday Home £	Fixtures and Fittings £	Total £
Cost			
At 1 Jan 2019	29,790	2,809	32,599
Additions	20,359	-	20,359
	<u>50,149</u>	<u>2,809</u>	<u>52,958</u>
Depreciation			
At 1 Jan 2019	14,398	1,702	16,100
Depreciation charged in the year	10,030	704	10,734
	<u>24,428</u>	<u>2,406</u>	<u>26,834</u>
Carrying amount	25,721	403	26,124
At 31 Dec 2019	<u><u>25,721</u></u>	<u><u>403</u></u>	<u><u>26,124</u></u>
At 31 Dec 2018	<u>15,392</u>	<u>1,107</u>	<u>16,499</u>

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13. Debtors	2019	2018
	£	£
Prepayments and accrued income	7,659	5,497
	<hr/>	<hr/>
14. Creditors: amounts falling due within one year	2019	2018
	£	£
Accruals and deferred income	5,530	3,412
	<hr/>	<hr/>
	5,530	3,412
	<hr/>	<hr/>

SURVIVORS OF BEREAVEMENT BY SUICIDE
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15. Unrestricted funds

	Balance 1 Jan 2019 £	Movements Incoming Resources £	In funds Resources expended £	Transfers £	Balance 31 Dec 2019 £
General reserve	214,739	152,105	(118,350)	5,556	254,050
Unrestricted funds	214,739	152,105	(118,350)	5,556	254,050

General reserve: General reserves represent the funds of the Charity which are not designated for a particular purpose.

16. Restricted funds

The income funds of the Charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2019 £	Movement Incoming Resources £	In funds Resources expended £	Transfers £	Balance at 31 December 2019 £
Group Funds	200,627	140,425	(89,813)	(5,556)	245,683
Department of Health	11,520	-	(1,200)	-	10,320
Big Lottery	-	67,300	(23,368)	-	43,932
	212,147	207,725	(114,381)	(5,556)	299,935

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16. Restricted funds (continued)

Group Funds – These are bank and cash balances held at the balance sheet date for each of the groups listed at note 21 on pages 24 and 25.

Department of Health – In March 2012 we were awarded £50,000 from the Department of Health. This was deemed as a rescue package and the stipulations attached were that this was a one off grant and could not be re-applied for in the future. We were to enlist the services of a company called Primetimers, who were to support our organisation by developing a business plan to enable us to become self-sustainable long term. To date we have spent £39,680 leaving a carryover of £10,320; the development continues with the remaining funds.

Big Lottery – In June 2019 we were awarded £500,000 over 5 years from the Big Lottery. The grant was to help expand the charity throughout England to establish a minimum of three support groups in every county through the employment of volunteer coordinators and increased office support staff. From the £67,300 received in the year, £23,368 was spent leaving a carryover of £43,932.

17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31 December 2019 are represented by:			
Net current assets	227,926	299,935	527,861
Tangible fixed assets	26,124	-	26,124
	254,050	299,935	553,985
	254,050	299,935	553,985

18. Related party transactions

The charity has no related party transactions that required disclosure.

19. Corporation taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

20. Events after the reporting date

Since the year end the COVID-19 global pandemic has occurred. The Directors have considered the effects of this with regards to the going concern basis of the charity and whilst they cannot currently provide a reliable estimate of the cost to the Charity, (given the uncertainty over the longevity of the outbreak), they feel that it will not be detrimental to the going concern of the charity.

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21. UK Support Group Funds

	2019	2018
	£	£
Aberdeen	1,321	-
Aylesbury	1,909	1,016
Bath	(783)	-
Birmingham	(48)	-
Bolton	5,822	18,681
Bournemouth	237	233
Bradford	-	-
Brentwood	3,379	3,057
Brighton	662	1,272
Bristol	(96)	-
Bromsgrove	-	-
Canterbury	857	-
Cardiff	7,205	7,638
Chester	505	565
Coventry	2,566	2,633
Crewe	1,013	742
Cumbria	2,596	5,082
Eastbourne	6,928	-
Edinburgh	1,354	-
Elgin	2,535	360
Exeter	694	647
Gloucester	2,801	4,948
Guildford	4,417	4,321
Hatfield	3,628	-
Haringey	767	-
Henley on Thames	529	574
Horsham	812	790
Hull	2,196	2,139
Ilkeston	5,237	4,406
Kirkaldy	2,112	2,255
Leamington	2,028	1,620
Lewisham	702	-
Liverpool	5,826	6,542
London	3,011	4,521
Maidstone	5,398	5,699
Manchester	9,477	4,517
Margate	7,598	784
Melton Mowbray	77	-
Milton Keynes	1,335	-
Newbury	1,253	1,253

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21. UK Support Group Funds (continued)

	2019	2018
	£	£
Orpington	-	2,243
Portsmouth	15,488	9,317
Renfrewshire	4,405	7,420
Scottish Borders and Kelso	2,301	2,822
Scunthorpe	28,339	25,968
Sheffield	1,176	-
Southdowns	19,128	18,591
St Helens	1,412	-
Stockport	(575)	-
Suffolk (Bury St Edmunds and Ipswich)	10,613	11,161
Surrey	223	-
Swindon	27,631	17,579
Tamworth	-	-
Uttoxeter	14,217	3,858
Watford	6,759	6,495
Western Super Mare	501	-
Whitley Bay	8,792	400
Winchester	2,123	1,057
Wokingham	2,809	1,865
York	2,481	-
Petty Cash	-	1,205
Prepayments	-	4,351
	<u>245,683</u>	<u>200,627</u>