

Company Registration Number: 05894708

Charity Registration Number: 1122625

STARS Children's Bereavement Support Services

Company Limited by Guarantee

Unaudited Financial Statements

For the year ended 31 December 2020

STARS Children's Bereavement Support Services

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STARS Children's Bereavement Support Services

Organisational Information

Charity registration no.:	1122625																
Company registration no.:	5894708																
Address	St. John's Innovation Centre Cowley Road Cambridge CB4 0WS																
Trustees	<table><tr><td>David Culley</td><td>Chair</td></tr><tr><td>Philip Isaac</td><td>Company Secretary</td></tr><tr><td>Syreeta McKay</td><td>Lead Clinical Trustee (Appointed 7 October 2020)</td></tr><tr><td>Timothy Saunders</td><td>Treasurer</td></tr><tr><td>Diana Crowe</td><td></td></tr><tr><td>Julia Curtis</td><td>(Appointed 26 August 2020)</td></tr><tr><td>Joy Bemrose</td><td>(Resigned 8 July 2020)</td></tr><tr><td>Yasmine Saunders</td><td>(Resigned 8 July 2020)</td></tr></table>	David Culley	Chair	Philip Isaac	Company Secretary	Syreeta McKay	Lead Clinical Trustee (Appointed 7 October 2020)	Timothy Saunders	Treasurer	Diana Crowe		Julia Curtis	(Appointed 26 August 2020)	Joy Bemrose	(Resigned 8 July 2020)	Yasmine Saunders	(Resigned 8 July 2020)
David Culley	Chair																
Philip Isaac	Company Secretary																
Syreeta McKay	Lead Clinical Trustee (Appointed 7 October 2020)																
Timothy Saunders	Treasurer																
Diana Crowe																	
Julia Curtis	(Appointed 26 August 2020)																
Joy Bemrose	(Resigned 8 July 2020)																
Yasmine Saunders	(Resigned 8 July 2020)																
Senior executive staff	<table><tr><td>Dr Stephen Davies</td><td>Executive Director (appointed 1 December 2020)</td></tr><tr><td>Ann-Marie McKiernan</td><td>Lead Counsellor</td></tr></table>	Dr Stephen Davies	Executive Director (appointed 1 December 2020)	Ann-Marie McKiernan	Lead Counsellor												
Dr Stephen Davies	Executive Director (appointed 1 December 2020)																
Ann-Marie McKiernan	Lead Counsellor																
Independent Examiner	Paul O'Brien (ICPA) Dragonfly (Accounting & Financial Management) Ltd 52 High Street Cottenham Cambridgeshire CB24 8SA																

STARS Children's Bereavement Support Services

Report of the Trustees
For The Year Ended 31 December 2020

Structure, governance and management

Constitution

Star Children's Bereavement Support Services ('Stars') was established in August 2006 as a company limited by guarantee not having share capital. Amended articles were adopted in May 2010. Stars has been registered as a charity with the Charity Commission for England and Wales since 2008.

Appointment of trustees

As a small charity, Stars relies significantly on its trustees for expertise and oversight. The articles allow for a minimum of 2 and a maximum of 10 trustees, who also act as directors under company law. Trustees are appointed on the basis of their individual expertise and knowledge of the context within which the charity operates. The board appoints a Chair, Treasurer, Company Secretary and Lead Clinical Trustee on the basis of relevant professional experience. Other trustees bring diverse and extensive expertise in charity management, clinical management, quality assurance, and fundraising. New trustees are inducted through one-to-one meetings with trustees and staff.

Decision-making

The trustees met monthly in 2020 to review performance, policy and risks, and to consider future strategic direction. The trustees have decided, with effect from April 2021, to move to bi-monthly meetings with more detailed work delegated to three working groups: resources, clinical and fundraising. This will allow for more efficient use of trustees' time and make better use of their expertise. Day to day working is delegated to a small team of employees, led by an Executive Director.

Public benefit statement

The formal objects of Stars are as follows:

- 1) To preserve and protect the mental, spiritual and physical health of children and young people through the provision of advocacy, advice, support, therapy and counselling including the support of families and carers.
- 2) To advance the education of people concerned with child bereavement for the public benefit with the aim of providing counselling and support to children and young people who have been bereaved.
- 3) To promote and assist in the promotion of research into the effects of child bereavement and disseminate the useful results thereof for public benefit.

Stars provides public benefit by working within these objects to deliver counselling support to children and young people and by offering advice and education to families and professionals. We accept referrals for any child or young person (between 4 and 19 years or up to 25 years with additional needs) who is experiencing a significant bereavement and living in Cambridgeshire. This trustees' report provides more detail on this charitable activity and the means by which we ensure the quality, equity and accessibility of our services.

STARS Children's Bereavement Support Services

Report of the Trustees
For The Year Ended 31 December 2020

Our overarching objective is to support children and young people experiencing close bereavement. Our belief, which is supported by an international evidence base, is that appropriate, skilled interventions can assist children and young people through and beyond bereavement, with positive consequences for their health, wellbeing and development.

Activities

Stars provides direct support to children and young people through one-to-one counselling, delivered by qualified specialist practitioners. Under normal circumstances, this support is provided face to face and delivered primarily in schools, in our counselling room, or in other community premises. The Covid 19 pandemic has required significant adaption to this way of working (see review of the year below).

Support is provided both before bereavement (terminal illness) and after bereavement (illness of all sorts, accidental death, suicide etc). As well as working directly with children and young people, we also provide indirect support in the form of advice to surviving family members, school pastoral staff, and health and social care professionals. Childhood bereavement is not a rare event, but for those families affected it will be an exceptional and traumatic event. Professionals may encounter childhood bereavement in the course of their work, but may nevertheless feel that they lack sufficient experience and confidence in this field. Our experienced counsellors provide advice and guidance to all who seek it.

The charity employs three counsellors, who are suitably qualified and experienced in the specialist field of childhood bereavement. This team is supplemented by volunteer counsellors. Both employed staff and volunteers are supported through external clinical supervision and an annual professional training programme.

Stars is a member of the Childhood Bereavement Network, an umbrella organisation for children and young people's bereavement support services. The charity is also a member of Fullscope Plus, an alliance of local mental health charities serving children and young people across Cambridgeshire and Peterborough.

Evaluating impact

In counselling, the children and young people:

- Articulate their fears and worries.
- Identify their emotions and realise they are normal for someone grieving.
- Develop strategies to cope with difficult behaviours.
- Maintain a connection with the person they are losing or have lost.

Pre-bereavement interventions enable children to put coping mechanisms in place, be better prepared for the death and reduce the need for post-bereavement support.

Through our support, children and young people reinvest in family, friends, hobbies and education. They work through grief and build emotional resilience to manage trauma and anxiety as they progress into adulthood.

STARS Children's Bereavement Support Services

Report of the Trustees
For The Year Ended 31 December 2020

We demonstrate impact and develop our services using evaluations from children and parents, case studies, feedback from schools and end of life organisations and measure outcome using a 'distance travelled' tool.

We use this tool to measure the difference our support makes to an individual at assessment, mid-point and completion of counselling. This quantifies the child's progress (table 1) using the following average scores.

Table 1: 2020 Average distance travelled scores

Scoring: 1 = Unable, 2 = Limited ability, 3 = Quite able, 4 = Very able

Pre-bereavement

Desired Outcome	At Assessment	At mid-point of counselling	At completion of counselling
CYP is able to talk about the person who is dying	1.8	2.2	2.6
CYP is able to talk about how they feel	2.1	2.3	3.0
CYP is able to talk to their family about the person who is dying and how they feel	2.3	2.3	2.8
CYP is able to gain support from outside the family and knows where to go	1.9	2.0	2.8
The family has the ability and confidence to manage the CYP's grief	2.5	2.5	3.0
Average	2.1	2.3	2.8

Pre-bereavement

Desired Outcome	At Assessment	At mid-point of counselling	At completion of counselling
CYP is able to talk about the death and the person they are grieving for	2.1	2.7	3.3
CYP is able to talk about how they feel	2.0	2.7	3.3
CYP is able to talk to their family about the person they are grieving for and how they feel	2.0	2.5	3.1
CYP is able to gain support from outside the family and knows where to go	1.8	2.3	2.7
The family has the ability and confidence to manage the CYP's grief	2.2	2.6	3.2
Average	2.0	2.5	3.1

STARS Children's Bereavement Support Services

Report of the Trustees
For The Year Ended 31 December 2020

Quality assurance

Staff and volunteer co-ordination and training

Stars child bereavement counsellors are experienced, qualified and professionally regulated. Stars' Lead Counsellor holds a Level 2 Counselling qualification, Diploma in Children and Young People's Counselling, Certificate in Cognitive Behavioural Therapy Skills and NVQ Children and Young People, Assessor and Care Awards. Other counsellors hold Level 2 Counselling qualifications and our Clinical Administrator holds a Level 4 Diploma in Therapeutic Counselling. All employed and volunteer counsellors are members of BACP, British Association for Counselling and Psychotherapy. BACP membership requires counsellors to have minimum numbers of counselling hours and CPD. Stars is also an organizational member of BACP.

All employed and volunteer counsellors receive monthly clinical supervision from an external supervisor. Employed counsellors participate in fortnightly clinical peer meetings and volunteer counsellors receive on-going clinical support from our Lead Counsellor.

Safeguarding and confidentiality

All Stars staff, trustees and volunteers are committed to Stars' Child Safeguarding Policy, last reviewed in 2020. This is in line with NSPCC guidance and drawn up on the basis of legislation, policy and guidance that seeks to protect children in England. The policy applies to anyone working on behalf of Stars, including counsellors, other employees, trustees, volunteers, sessional workers and contracted staff.

The purpose of the policy is to protect children and young people who receive Stars services from harm, including children of adults who use our services for guidance. It provides staff, volunteers, children, young people and their families with principles that guide our approach to child protection. Our confidentiality statement is embedded in the policy and shared with children, young people and their families.

We are aware that children and young people referred to Stars are bereaved and vulnerable and every effort is made to ensure they are safe.

All Stars employed and volunteer counsellors provide schools with whom they are working with confirmation of DBS checks, photo ID and safeguarding training which the school keeps on record. Counsellors adhere to school safeguarding procedures.

All volunteer counsellors undergo rigorous interviews, training and induction by Stars to ensure they have the clinical competencies to work safely with children and receive ongoing support from our Lead Counsellor.

STARS Children's Bereavement Support Services

Report of the Trustees For The Year Ended 31 December 2020

Remote counselling and support is accompanied by Stars on-line consent, safeguarding and data security policies. The counsellor ascertains at assessment whether on-line counselling is safe, appropriately confidential and effective. They will also ensure a parent or carer is present in a manner appropriate to the child or young person's age.

Operational risk assessment

During the year we devised a Covid-19 risk assessment tool for use when working face to face with children in schools. This addresses the safe arrival of child and counsellor, social distancing, pre and post-session cleaning and ventilation, hand washing, PPE, quarantine of counselling resources and track and trace.

Achievements and performance in 2020

The Covid 19 pandemic and associated restrictions dominated 2020 from late March onwards. The trustees were determined to maintain service in whatever way was possible, knowing that the need for bereavement support would continue and possibly increase. Apart from practical constraints on face-to-face counselling, the charity was also faced with other significant challenges arising from the pandemic. Our premises licence was terminated at very short notice, as our landlord needed the space for redeployment of their own staff. We had no choice but to suspend our volunteer programme, as counsellors' changed circumstances meant that they were forced to withdraw their commitment on a temporary basis. We anticipated a fall in community fundraising income as events were suspended.

To ensure that service provision could continue, the charity invested in over 200 hours of BACP recommended training for counsellors and in the equipment and software services required for home working. This provided the competencies and infrastructure to deliver remote counselling and advice safely and effectively. Remote counselling has proved effective for initial assessments and enabled counselling to continue for some clients, mostly older children. However, this neither feasible nor clinically appropriate for many younger children, and many young people and families chose to wait for face-to-face counselling.

During the period between July and October, counsellors were able to resume some face-to-face working. This was contingent upon the Covid safety policies of individual schools and our own risk assessment. With the start of the second national lockdown in November, we were once again forced back on to remote working. Face-to-face working recommenced in March 2021 as schools re-opened, but only on a very gradual basis.

Against the background, referral and activity levels fell significantly compared to 2019 as a consequence of the lockdowns, which had a significant impact on schools and other institutional referrers (table 2). Family behaviour also changed in ways that remain difficult to characterize, other than to say that many have chosen to put counselling on hold. We do not yet fully understand the impact of this and are apprehensive about what might emerge as the situation unlocks in 2021. Demand for the pre-bereavement service fell very significantly, for reasons that we do not yet fully understand.

STARS Children's Bereavement Support Services

Report of the Trustees
For The Year Ended 31 December 2020

Table 2: 2020 Referrals and activity

	2019 actual			2020 actual		
	Pre-bereave	Post-bereave	Total	Pre-bereave	Post-bereave	Total
Referred	35	121	156	0	74	74
Assessed	38	103	141	1	60	61
Started support	28	84	112	2	63	65
Resolved with minimal support	3	55	58	11	34	45
Closed after significant support	9	88	97	4	50	54
Sessions delivered	155	586	741	31	403	434

We provided advice and guidance to families, carers and professionals through our telephone Advisory Line, which was set up at the beginning of April 2020 (table 3). In addition, we provided increased support through regular telephone and emails to the families of children whose counselling was disrupted by lockdown. The traumatic nature of many calls to the Advisory Line reflected stress experienced by families as a result of Covid-19, with families affected by relationship difficulties and suicides within the family.

Table 3: 2020 Informal support for children, families and professionals during the pandemic

Significant contacts - existing clients	363
Resource packs issued	87
Calls received by advisory line	57
Children of concern identified through calls to advisory line	63
Children affected by the suicide of a family member	12

Plans for 2021

During the first quarter of 2021, our plans are to sustain remote support as developed during 2020. From late March onwards, as schools re-open, we will see a phased return to face-to-face working. We do not anticipate ever returning to exclusive reliance on face-to-face working as we have found on-line assessments to be effective in the majority of cases, and this is a more cost-effective way of working. We will be seeking to optimize our post pandemic modal blend in the light of experience over the year. New charity premises in Cambridge have been secured (subject to contract and planning permission), which will include a new counselling room.

The trustees have strengthened leadership of the staff team by recruiting to a new Executive Director role, with effect from 1 December 2020 (the Executive Director is neither a company director, nor a trustee). The post holder has a remit to support the trustees in the development of a future strategic direction, in addition to being responsible for the day to day management of the charity.

User and referrer feedback on the quality of our service remains very positive, but we do not wish to be complacent and will be undertaking a self-assessment exercise against Child Bereavement Network guidelines between March and May 2021. Staff will be assisted in this by trustees with clinical experience. Learning from this exercise will be used to inform further improvement. In early 2020 we recruited members for a user engagement forum, with the intention of seeking feedback from previous clients, families, schools and professionals. We did not feel that a new forum of this nature could be launched on-line, and so this initiative was deferred. We aspire to relaunch the forum in autumn 2021.

On the non-clinical side, our priorities will include further implementation and optimisation of our case management system, to improve workflow and analytics. We are also aiming to build digital fundraising capacity and improve our website. We will also be re-activating our volunteer programme.

STARS Children's Bereavement Support Services

Report of the Trustees For The Year Ended 31 December 2020

Stars did not receive any statutory funding in 2020 but remains alert to developments with statutory agencies. In November, joint commissioners shelved plans to re-tender the children and young people's mental health services contract for Cambridgeshire and Peterborough, which was up for renewal. Instead a formal partnership between the two community-based NHS Trusts and two local charities has been announced, effective from July 2021. How this new vehicle is to operate remains unclear, but we will remain alert to any opportunity to further the cause of responsive children and young people's bereavement services.

Predicting activity levels for 2021 is unusually difficult for several reasons. We remain uncertain about the rate at which schools and other referrers will return to normal patterns of working. We are unsure about the level of pent up demand and the extent to which this will translate into a surge in referrals in due course and we have seen behaviour changes in families and referrers that we do not yet understand. These behaviours may be either transitory or more enduring. Finally, we do not understand how changes in commissioned services with effect from July 2021 will impact on the charity and on demand for our services. On balance, we expect referrals to return to a level similar to that seen in 2019.

Risk and risk management

The trustees periodically review the principal risks faced by the charity, and identify the management response required to mitigate these risks. During 2020, risk assessment and management was focused on the Covid 19 pandemic. New 'Covid-working' policies were introduced, updated as the pandemic evolved. Where face-to-face counselling did continue, this took place in schools whose own Covid safety policies provided an additional level of risk mitigation.

Principal risks in 2021 will arise from the small size of the charity; the challenges in managing any post-Covid surge in demand; and future arrangements for the management of children and young people's mental health services in Cambridgeshire; and the return to premises in 2021.

Financial review

Total income during 2020 was £138,196 (2019 £110,022). The largest single element of this was grants from trusts and foundations at £106,204 (2019 £78,063). The year was marked by grant making bodies responding to the pandemic with agility and generosity. This vital support provided the necessary funding bridge to allow us to sustain service provision. Other voluntary income also held up better than we anticipated at £30,730 (2019 £31,421).

STARS Children's Bereavement Support Services

Report of the Trustees For The Year Ended 31 December 2020

Expenditure in the year was £120,564 (2019 £130,023). The reduction in spending reflected the reduction in travelling costs, volunteer expenses and part year premises costs. These costs will rise again in 2021 as operations become more face-to-face again. Reduced total expenditure must be seen in the context of substantially reduced activity, so unit costs rose during the year.

The combination of increased income and reduced expenditure meant that the charity had net incoming resources of £17,632 over the year (£2019 £20,001 net outgoing resources). Reserves thus rose to £91,255 (2019 £73,593).

The charity's reserves policy is to maintain a minimum of 6 months operating costs as free reserves. The trustees consider that this level is necessary to ensure liquidity, given the unpredictable and 'lumpy' nature of grant income and to meet any unforeseen contingencies. At the start of 2021, the indicative reserves level is therefore £81,000 (half budgeted annual expenditure for 2021). Actual reserves of £91,000 were £10,000 above this level at the end of 2020. The 2021 budget assumes that the level of reserves will fall by £5,000 to £86,000 by the end of the year. Budgeting for a small buffer above the indicative level reflects the trustees' perception of a risk that our target for new grant funding in 2021 may not be achieved in full.

Principal supporters during 2020:

Individuals

Steve Abey
Janette Bailey
Linda Bryce
Alan and Sherryl Culley
Philip Isaac
Elsa Mandley
Joy Naylor
Ellie and Peter Rugg-Gunn
Trevor Stanbridge
Robert van der Most
Ian Walters

And others who do not wish to be named.

Organisations

Adder Technology
Cam Valley Crematorium
Cambridge Research Park
East Anglia's Children's Hospices
Hills Road Sixth Form College
Holiday Inn Cambridge
Lifesure Insurance Broker
Loves Farm Ladies WI
Melbourn Village College

STARS Children's Bereavement Support Services

Report of the Trustees
For The Year Ended 31 December 2020

PURE Resourcing Solutions
RCCG, City of David Church in Cambridge
Redgate Software
St James' Church
Stretham Bowls Club
Trumpington Federation
Waterbeach Community Association
ZIKI Souvlaki

Trusts and Foundation

Batterson Chivers Foundation
BBC Children in Need
Cambridgeshire Community Foundation
Cambridgeshire and Peterborough Clinical Commissioning Group
Cole Charitable Trust
Evelyn Trust
Jack's Stores
National Lottery Reaching Communities England
People's Postcode Trust
Tesco Bags of Help Programme

In Memory

Sarah Campbell
Sybil Clarke
Jason Hedgecock
Jennifer Hughes
Joceline van der Most
Elliot Spink
Ruth Mary Taylor

The trustees' annual report was approved on 26th May 2021 and signed on behalf of the board of trustees by:



Mr D Culley
Chairman



Mr P Isaac
Company Secretary

STARS Children's Bereavement Support Services

Independent Examiners report to the Trustees
For the year ended 31 December 2020

I report on the financial statements of STARS Children's Bereavement Support Services for the year ended 31 December 2020, which are set out on the following pages.

This report is made solely to the Charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the Charity's trustees those matters I am required to state to them in this report and for no other purpose.

To the fullest extent permitted by law, I do not accept responsibility to anyone other than the Charity and the Charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

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 needed.

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 commission under section 145(5)(b) of the 2011 Act
- * to state whether particular matters have come to my attention

Basis of 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 financial statements presented with those records.

It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements 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 comply with the accounting requirements of the 2011 Acthave 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



Name: Paul O'Brien (ICPA) - Dragonfly (Accounting & Financial Management) Ltd
Address: 52 High Street, Cottenham, Cambridgeshire, CB24 8SA

STARS Children's Bereavement Support Services

Statement of Financial Activities For the year ended 31 December 2020

		Unrestricted Funds £	Restricted Funds £	Year Ended 31/12/20 £	Year Ended 31/10/19 £
INCOMING RESOURCES					
Charitable activities	5	87,179	50,895	138,074	109,784
Other income		122	-	122	238
Total incoming resources		87,301	50,895	138,196	110,022
RESOURCES EXPENDED					
Charitable activities		67,037	50,895	117,932	126,694
Cost of generating funds		2,272	-	2,272	2,969
Governance costs		360	-	360	360
Total resources expended		69,669	50,895	120,564	130,023
NET INCOMING RESOURCES		17,632	-	17,632	(20,001)
TRANSFER OF FUNDS					
		-	-	-	-
TOTAL FUNDS B/F		73,593	-	73,593	93,594
TOTAL FUNDS C/F		91,225	-	91,225	73,593

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

STARS Children's Bereavement Support Services

Statement of Financial Position For the year ended 31 December 2020

	<u>Notes</u>	2020 £	2019 £
CURRENT ASSETS			
Debtors	9	1,343	1,666
Cash at bank and in hand		114,691	76,573
		<u>116,034</u>	<u>78,240</u>
CREDITORS			
Amounts falling due within one year	10	<u>(24,809)</u>	<u>(4,647)</u>
NET ASSETS		<u>91,225</u>	<u>73,593</u>
FUNDS			
Unrestricted funds		91,225	73,593
Restricted funds		-	-
TOTAL FUNDS		<u>91,225</u>	<u>73,593</u>

For the year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies:

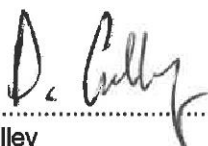
Directors' (Trustees') responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on and are signed on behalf of the board by:

26 May 2021



Mr D Culley
Chair

STARS Children's Bereavement Support Services

Notes to the Financial Statements For The Year Ended 31 December 2020

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is c/o CPDC, Foster Road, Trumpington, Cambridge, CB2 9NL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)), the Companies Act 2006 and the Charities Act 2011.

3. Accounting policies

Charity status

The company obtained charitable status on 5 February 2008 and has been recognised by the Charity Commission since that date. As a result of being a registered charity, the company is not subject to corporation tax on its charitable activities.

Basis of preparation

The financial statements have been prepared on the historical cost convention. These accounts were prepared using sterling, the presentation currency of the charity.

Fund Accounting

General funds are unrestricted funds available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. The Charity had restricted income funds used to account for situations where conditions are attached to grants requiring the funds to be expended on a specific project.

Incoming resources

Voluntary income from donations and legacies that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt is more likely than not and the amount can be measured with sufficient reliability.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions and is recognised as earned as the related services are provided.

STARS Children's Bereavement Support Services

Notes to the Financial Statements
For The Year Ended 31 December 2020

3. Accounting policies (cont'd)

Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Charitable activities include expenditure associated with the provision of STARS services and include both the direct costs and support costs relating to these activities.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those incurred directly in support of expenditure on the objects of the Charity and include project management costs carried out. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangements constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

The Charity is a company limited by guarantee. The members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

STARS Children's Bereavement Support Services

Notes to the Financial Statements
For The Year Ended 31 December 2020

5. Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Trusts and Foundations	55,309	50,895	106,204	78,063
Other donations & Voluntary	26,970		26,970	25,305
Corporate fundraising	3,760		3,760	6,116
Other income	1,140		1,140	300
	<u>87,179</u>	<u>50,895</u>	<u>138,074</u>	<u>109,784</u>

6. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for: Preparation and Independent examination of the financial statements	<u>360</u>	<u>360</u>

7. Staff Costs

	2020	2019
	£	£
Wages and salaries	74,082	72,272
Social security costs	15,072	15,960
Employer contributions to pension plans	3,199	1,187
	<u>92,353</u>	<u>89,418</u>

The number of employees, based upon FTE (Full-time equivalent):

	2020	2019
Administration	0.6	0.5
Clinical	2.2	2.2
	<u>2.8</u>	<u>3.0</u>

No employee received employee benefits of more than £60,000 during the year (2019 - £Nil).

8. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

9. Debtors

	2020	2019
	£	£
Prepayments and accrued income	<u>1,343</u>	<u>1,666</u>

STARS Children's Bereavement Support Services

Notes to the Financial Statements
For The Year Ended 31 December 2020

10. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	2,184	3,389
Accruals and deferred income	22,625	1,258
	<u>24,809</u>	<u>4,647</u>

11. Pension and other post retirement benefits

Defined contribution plans

The amount recognised in the Statement of Financial Activities (including the income and expenditure account) as an expense in relation to defined contribution plans was £3,199 (2019: £1,187).

12. Movement in Funds

	Balance at 01 Jan 2020	Amount received in year	Amount expended in year	Transfer in year	Balance at 31 Dec 2020
	£	£	£	£	£
Unrestricted	73,593	87,301	(69,668)	-	91,225
Restricted	-	50,895	(50,895)	-	-
	<u>73,593</u>	<u>138,196</u>	<u>(120,563)</u>	<u>-</u>	<u>91,225</u>

13. Related parties

There have been no related party transactions in the accounting year which require disclosure.

STARS Children's Bereavement Support Services

Detailed Statement of Financial Activities For The Year Ended 31 December 2020

	2020 £	2019 £
INCOMING RESOURCES		
Trusts and Foundations	106,204	78,063
Donations from individuals	16,421	7,445
Community fundraising	10,549	17,860
Corporate fundraising	3,760	6,116
Training income		225
Other income	1,140	75
Interest receivable	122	238
Total incoming resources	138,196	110,022
RESOURCES EXPENDED		
Staff costs	92,353	89,418
Recruitment & Training	1,624	2,159
Volunteer costs	336	2,029
Other direct costs	726	74
Travel	3,044	6,732
Office rent	5,499	8,651
IT	3,837	4,463
Stationary and consumables	109	1,530
Telephone	1,043	1,944
Accounting Services	8,489	8,693
Independent Examination fee	360	360
Insurance	600	568
Bank interest & charges	113	264
Fundraising salaries & resources	2,272	2,969
Sundries	159	170
Total charitable activities	120,564	130,024
Net income	17,632	(20,001)