

**CITY & EAST LONDON BEREAVEMENT SERVICE**

**TRUSTEES' REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31ST MARCH 2022**

**Charity No: 1169797**

# **CITY & EAST LONDON BEREAVEMENT SERVICE**

## **REPORT AND ACCOUNTS**

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## **CITY & EAST LONDON BEREAVEMENT SERVICE**

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 31ST MARCH 2022**

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 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 published (FRS102)" (as amended for accounting periods commencing from 1 January 2019).

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The trust was formed through a declaration of trust dated 18 September 1997. It was registered as a Charitable Incorporated Organisation (CIO) on 20<sup>th</sup> October 2016 under charity number 1169797, formally a charity registered under charity number 1071282.

#### **Founding of service**

City & East London Bereavement Service was originally founded in 1984 by Dr Colin Murray Parkes, O.B.E., who is an internationally renowned expert in the care of the bereaved and who worked as a Consultant Psychiatrist in Tower Hamlets for many years.

#### **Appointment of Trustees**

The Board of Trustees has power to appoint additional Trustees as it considers fit to do so.

The Trustees in office in the year are set out on page 7. The Trustees have no beneficial interest in the organisation other than as members.

#### **Organisation**

The Trustees meet regularly in order to manage the affairs of the charity. Day-to-day running of the charity is the responsibility of the Operations Manager who manages the staff and reports directly to the Board of Trustees.

#### **Charity staff**

- Operations Manager: Lois Collings (resigned June 2022)
- Clinical Lead: Sheridan Parsons
- Supervisors: Trish Blundell, Marcia Haley, Christina Fraser-Jones & Sharmayne Cassius
- Trainer: Trish Blundell
- Volunteer Counsellors: 10
- Paid counsellors: 3

All our counsellors (volunteer and paid) attend clinical supervision as part of their role within the organisation, this is in addition to their clinical work. Clinical supervision is a requirement to practice. It ensures all of our counsellors are working safely, professionally and ethically within their competencies and within our policies and procedures. As a BACP accredited service, clinical supervision at CELBS is provided in accordance with their guidelines.

The majority of our counselling is provided by volunteer counsellors although we engage some paid counsellors to provide specialist support where required. We also increased the amount of paid counselling provided during the period of the COVID-19 pandemic to meet client demand

As a small project rooted in our community, with a deep understanding of the issues facing our local population, we attempt to recruit counsellors from within Tower Hamlets and the surrounding North and East London Boroughs. Our client group is drawn from a wide cultural and ethnic demographic, where huge socio-economic diversity and related issues of poverty and disadvantage are present. It is important, therefore, that our counsellors are aware of and sensitive to the how these factors impact people's access to counselling and specifically for CELBS what that means for how they experience bereavement and grief, due to religious and cultural practices and beliefs. Although we do not promote our service as multi-lingual, we do have a number of counsellors whose first language is not English and specifically, we have one counsellor appointed to work with clients whose first language is Sylheti/Bengali, the second most spoken language in Tower Hamlets.

## **CITY & EAST LONDON BEREAVEMENT SERVICE**

### **TRUSTEES' REPORT (Cont/d)**

#### **FOR THE YEAR ENDED 31ST MARCH 2022**

Our counsellors are there to support bereaved people at what can be the most difficult time in their lives. They are professional, thoughtful, and hardworking and we wish to thank them all for their support over the past year. Without their commitment we would not be able to deliver the services we do.

#### **Public Benefit statement**

We understand that grief is a natural process, not a diagnosable mental health problem. However, for many people, whatever the cause of their bereavement, they need additional help and support to navigate their loss and it is common that people who access our service are in enormous distress and struggling to cope on a daily basis.

Many clients report an increase in their own physical ill-health as a result of their bereavement. Often there is an increase in the use of alcohol, tobacco and non-prescription drugs as an aid to coping with their grief. In addition, many clients will be in receipt of some form of medication for depression, anxiety and/or panic attacks, stress, and poor sleeping patterns. Accessing other specialist health services and frequently visiting their GP is also more common amongst those who are grieving. As bereavement counselling progresses, we expect to see a reduction in all of these areas of concern.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running a Charity' (PD2). The achievements and activities listed below demonstrate our response to the needs of our client group and the public benefit to our community resulting from our activities.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objects**

The objects of The City & East London Bereavement Service are the relief of those who are psychologically, emotionally or otherwise distressed by death or terminal illness in the London Borough of Tower Hamlets and east London, including patients of the Barts Health NHS Trust.

##### **Activities**

We are the only specialist bereavement counselling service in Tower Hamlets. Our service is open to anyone aged 18 and over. We offer the following services to our community:

##### **1:1 Counselling**

One-to-one counselling accounts for the majority of sessions we deliver. For those clients whose loved ones died in a Barts Health NHS Trust hospital we offer 12 weeks of free counselling. For those clients whose loved ones died elsewhere we offer up to 24 weeks of paid counselling, with fees agreed on a sliding scale according to income.

##### **Pre-Bereavement Counselling**

Pre-bereavement counselling is available to a range of clients with family or friends with life-limiting illnesses.

##### **Couples Counselling for Bereaved Parents**

Counselling to support couples following the death of their child, including the circumstances of the child's death, the impact grief is having on the couple individually and in their relationship. Depending on the age of the child who has passed away, the counselling may also focus on any anxieties they might have about having another child.

##### **Early Bereavement Support**

Early Bereavement Support (EBS) is for those clients seeking counselling in the first few weeks or months following their bereavement. It is recognised that starting counselling too early can interfere with the natural process of grief and the type of support required at this time is different. Early Bereavement Support offers a psychoeducational approach to supporting those in the early stages of grief. It is more flexible and can be simply a one-off session, or it may be two or three sessions spread over a few months, up to a maximum of six sessions. Some of the issues that clients have been helped with as a result of Early Bereavement Support include:

- Going back to work
- Talking to children to help them understand and support their grief
- Practical tasks following the death and managing these
- Managing family dynamics

## **CITY & EAST LONDON BEREAVEMENT SERVICE**

### **TRUSTEES' REPORT (Cont/d)**

#### **FOR THE YEAR ENDED 31ST MARCH 2022**

##### **Advice and Signposting**

Due to a lack of statutory provision of bereavement support for those with acute and enduring mental health conditions, we are often approached by services in the voluntary and community sector seeking advice and wishing to make referrals that do not fall into our scope and remit. On these occasions we will always endeavour to signpost to an alternative, more appropriate service.

##### **Networking and Partnership**

We have greatly benefited from working with the following groups as they continue to think about how best to meet the needs of the bereaved people they serve:

- St Joseph's Hospice
- The Carers' Centre, Tower Hamlets
- Tower Hamlets Social Care
- The Bereavement Committee at Barts Health NHS Trust
- Bromley by Bow Centre
- The Volunteers' Centre, Tower Hamlets
- Cruse
- Tower Hamlets Talking Therapies
- Down to Earth Project (Quaker Social Action)
- Crossroads Counselling

##### **Training & Continuous Professional Development (CPD)**

As part of their placement at CELBS our Volunteer Counsellors are offered an annual programme of CPD, which includes training on a range of topics related to and relevant to our work in bereavement counselling. These build on our specialist knowledge and include topics such as working with parents following still birth, miscarriage and death and supporting clients through trauma. These training days are offered externally to other therapists who might be interested.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **COVID-19**

At the start of lockdown in March 2020 our service transitioned from working in person, face-to-face with clients to remote working, offering either online or telephone counselling. We continued to work remotely for the period covered by this report. For most of our clients this has been helpful and welcomed, a way of continuing our presence in the community at a time of unprecedented need. We are aware, however, that for some clients this has been problematic. Not everyone has access to the internet, or a quiet, confidential space where they can be uninterrupted, for just 50 minutes once a week. For some people, their preference will always be to meet their counsellor face-to-face in person.

We have always followed advice from the BACP with regards our response to COVID and its impact on service delivery. Whilst adhering to government restrictions and ensuring we provide a COVID-secure workplace, we made plans to open up our service once again in autumn 2022, so that counsellors and clients can meet in person.

We are in no doubt that the pandemic and the restrictions of lockdown have exacerbated the experience of bereavement and grief for many people, leaving them to grieve in isolation, without the support of family and friends and without observing the rites and rituals that bring comfort to those who mourn.

We have seen more clients presenting with increased dependence on drugs and alcohol and suicidal ideation (thought); and more clients accessing the service because they have been bereaved by suicide.

Lockdown has meant that people had more time to contemplate and ruminate over their losses. These may not necessarily have been COVID-related, although we continue to see many clients who lost loved ones to COVID. Instead, the death may well have happened prior to March 2021 but with time on their hands, we have seen an increase in referrals from people struggling in this way.

## **CITY & EAST LONDON BEREAVEMENT SERVICE**

### **TRUSTEES' REPORT (Cont/d)**

#### **FOR THE YEAR ENDED 31ST MARCH 2022**

As a result, during 2021/22 we continued to engage paid counsellors into our service model, to work with the increase in clients presenting with complex needs which required the knowledge, skill and experience of a qualified counsellor to help them. This has been enabled by a substantial grant from the Marie Celeste Samaritan Society, for which the Trustees are extremely grateful. We have three paid counsellors who deliver Early Bereavement Support, counselling in other languages and 12 weeks of 1:1 counselling for our most complex clients.

During the period April 2021 to March 2022, we received a total of 148 enquiries (self-referrals and referrals from health professionals) and completed a total of 101 assessments. From there, 90 clients entered counselling.

Although this year continued to be dominated by our response to the pandemic, the Trustees are pleased to report that the high quality of our bereavement service has not been diminished by the need to transition to remote working nor the increase in demand on it. CELBS has remained and continues to be a vital resource in the community for those who are grieving and hurting and in need of support.

We are delighted that our organisation accreditation with the British Association of Counselling and Psychotherapy was successful for a further five years until July 2024.

#### **FUNDRAISING**

We have been able to access additional funds due to COVID and its impact on the demand for our service. Our sincere thanks go to:

- Marie Celeste Samaritan Society
- Marsh Charitable Trust
- Charles S French Charitable Trust
- Mary Bake Charity
- Friends, volunteers and supporters of CELBS who participated in our annual fundraising quiz
- Thank you also to the many clients and supporters of CELBS who have kindly given us donations

With the cancellation of the London Marathon in 2020 due to the pandemic CELBS was allocated additional places for the London Marathon held in October 2021. Thank you to the volunteers who ran the Marathon in 2021 for CELBS which helped us to raise significant and much needed funds for the charity.

#### **FUTURE PLANS AND DEVELOPMENTS**

- To continue to develop and diversify our funding streams
- To look at ways of securing financial stability that leads to a sustainable service model and staffing structure in the face of a growing demand for our service
- To continue to develop our partnerships with other organisations as appropriate, to share resources and develop joint working across areas of mutual service development. These include the Royal London Hospital, local NHS Community Mental Health teams, local GP practices and local community-based charities.
- We want to build on our current model to become more accessible and relevant to people who experience health inequalities. Specifically, we want to increase our support to BAME communities and individuals with mental health diagnoses.

#### **SUMMARY & CONCLUSION**

The Trustees are pleased that we have continued to operate the service despite the challenges presented by COVID-19 and the unprecedented demands it has placed on our service, and in doing so have continued to deliver public benefit to those who wish to access the service. However, this has not been without its difficulties.

We continue to offer professional, specialist and timely bereavement counselling to the residents of Tower Hamlets and the surrounding area. The services we offer ensure that at different times during their period of grief, clients are able to access appropriate support.

Our governance structure is open and transparent, working closely with a range of stakeholders that further supports the delivery of our aims and objectives.

## **CITY & EAST LONDON BEREAVEMENT SERVICE**

### **TRUSTEES' REPORT (Cont/d)**

#### **FOR THE YEAR ENDED 31ST MARCH 2022**

Given the resources available to us we continue to offer extremely good value to the local community. Increased funding would enable us to offer the service to more clients and thereby meet the increase in demand. It would also allow us to support a wider range of clients including those with more complex grief and to co-design a more wide-ranging service with the local community and other stakeholders.

We continue to receive excellent feedback from our clients who are appreciative of the professional and compassionate service they experience at CELBS. This has also been externally validated by the BACP this year.

The charity is in a good position to embed practices and to develop the range of services we deliver to strengthen our offer the residents of Tower Hamlets.

We would like to thank everyone involved in the continuing success of CELBS, from our team of Trustees to our committed staff, supervisors and volunteers who provide a vital service for the bereaved residents of the City and East London.

#### **FINANCIAL REVIEW**

The Statement of Financial Activities showed a deficit of £43,206 (2021 – £12,268) for the year and reserves stand at £595 (2021 - £43,801).

#### **Risk Management**

The Board of Trustees has considered the major risks to which the charity is exposed and has reviewed these risks and established systems and procedures to manage them. A risk assessment is conducted annually at the February meeting to review the major risks faced by the charity and to ensure that the trustees (acting as directors of the charitable company) have a sound knowledge of the charity and are in an informed position regarding its operations.

#### **Reserves Policy**

It is the policy of the Trustees to maintain reserves at a sufficient level to enable activities in the medium term. Reserves are at a level to guarantee the continuation of activities despite any unexpected shortfalls in income.

The level of unrestricted reserves as at 31<sup>st</sup> March 2022, was £595, The charity's policy on reserves has been set at a minimum of three months' running costs, with the ambition to reach seven months' running costs. The Trustees are aware of the need to increase the level of reserves.

## CITY & EAST LONDON BEREAVEMENT SERVICE

### TRUSTEES' REPORT (Cont/d)

#### FOR THE YEAR ENDED 31ST MARCH 2022

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Trustees

Kate Phillips  
David Flood (resigned December 2021)  
Polly Fitch  
Catherine Tollington  
Steve Gilvin (joined January 2022)

**Senior Management:** Lois Collings – Operations Manager (resigned June 2022)

**Charity Number:** 1169797

**Registered Office:** St Margaret's House, 15 Old Ford Road, Bethnal Green, London E2 9PL

**Independent Examiner:** David Terry – Chartered Accountant  
Ramon Lee Ltd, 93 Tabernacle Street, London EC2A 4BA

**Bankers:** CAF Bank Limited, 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

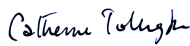
The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### APPROVAL

This report was approved by the Trustees 27 January 2023 and signed on its behalf.

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**Ms Catherine Tollington**  
**Chair**  
**City and East London Bereavement Service**



## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CITY & EAST LONDON BEREAVEMENT SERVICE**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2022.

This report is made solely to the charity's trustees, as a body, in accordance with 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 an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

### **Responsibilities and basis of report**

As the charity's trustees, 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

**David Terry – Chartered Accountant  
RAMON LEE LTD  
93 TABERNACLE STREET  
LONDON EC2A 4BA**

**27 January 2023**

## CITY &amp; EAST LONDON BEREAVEMENT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
<b>Income</b>					
Donations	2	2,888	3,240	6,128	195
Income from charitable activities	3	567	25,878	26,444	38,125
Income from other trading activities	4	11,238	-	11,238	19,796
Investment income		4	-	4	14
<b>Total income</b>		<u>14,697</u>	<u>29,118</u>	<u>43,814</u>	<u>58,130</u>
<b>Expenditure</b>					
Cost of raising funds	5	5,906	-	5,906	943
Expenditure on charitable activities	5	51,997	29,118	81,114	44,919
<b>Total expenditure</b>		<u>57,903</u>	<u>29,118</u>	<u>87,020</u>	<u>45,862</u>
<b>Net income/(expenditure) and net movement in funds for the year before transfers</b>		(43,206)	-	(43,206)	12,268
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net income/(expenditure) and net movement in funds for the year</b>		(43,206)	-	(43,206)	12,268
<i>Reconciliation of funds</i>					
Total funds, brought forward		43,801	-	43,801	31,533
<b>Total funds, carried forward</b>		<u>595</u>	<u>-</u>	<u>595</u>	<u>43,801</u>

## CONTINUING OPERATIONS

None of the charity's activities were acquired or discontinued during the above financial periods.

## TOTAL RECOGNISED GAINS AND LOSSES

The charity has no recognised gains or losses other than the above movement in funds for the above financial period.

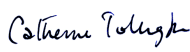
The notes on pages 11 to 18 form part of these accounts.

## CITY &amp; EAST LONDON BEREAVEMENT SERVICE

## BALANCE SHEET AS AT 31ST MARCH 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	9		-		-
<b>Current assets</b>					
Debtors	10	1,389		1,255	
Cash at bank and in hand		<u>4,333</u>		<u>62,593</u>	
		5,722		63,848	
<b>Liabilities</b>					
Creditors falling due with in one year	11	<u>(5,127)</u>		<u>(20,047)</u>	
<b>Net current assets</b>			595		43,801
<b>Net assets</b>			<u>595</u>		<u>43,801</u>
<b>The funds of the charity</b>					
Unrestricted funds:	12		595		43,801
Restricted funds			-		-
<b>Total charity funds</b>			<u>595</u>		<u>43,801</u>

Approved by the Trustees on 27 January 2023 and signed on their behalf by:

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..... Ms Catherine Tollington – Chair

The notes on pages 11 to 18 form part of these accounts.

# CITY & EAST LONDON BEREAVEMENT SERVICE

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31ST MARCH 2022

#### 1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

##### 1.1 Basis of preparation of accounts

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) (as amended for accounting periods commencing from 1 January 2019).

The City & East London Bereavement Service meet the definition of a public benefit entity under FRS 102.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### 1.2 Preparation of accounts on a going concern basis

The Charity's Financial Statements show deficit of £43,206 for the year and free reserves of £595.

##### 1.3 Income

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

- (a) Income received by way of grants and donations are included in full in the Statement of Financial Activities when received, unless they relate to a specified future period, in which case they are deferred.
- (b) Income from charitable activities received by way of revenue grants and donations are credited to restricted incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.
- (c) Grants and donations of general nature which are not conditional on delivering certain levels of service are included as part of Grants, Donations and Legacies as shown under note 2. Performance related grants and donations which have conditions for a specific outcome are include as Income from Charitable Activities as shown in Note 3.
- (d) Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Depreciation on the related fixed assets is charged against the restricted fund.
- (e) Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract.
- (f) Investment income is included when receivable.

##### 1.4 Volunteers and donated services and facilities

Donated professional services and donated 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 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), the general volunteer time is not recognised and refers to the trustees' annual report for more information about their contribution.

On receipt, donated 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. No such donations were received during the year.

## CITY & EAST LONDON BEREAVEMENT SERVICE

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31ST MARCH 2022

#### 1.5 Expenditure recognition 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:

- (a) Cost of raising funds includes staff time used to raise grants and donations and their associated support costs.
- (b) Expenditure on charitable activities includes the costs directly associated with providing bereavement services to further the purposes of the Charity and their associated support costs.

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

#### 1.6 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 and administration personnel, payroll and governance costs which support the Trust's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 6.

#### 1.7 Funds structure

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the company at the discretion of the Management Board.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor imposed conditions.

#### 1.8 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Individual fixed assets costing £200 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases.

Furniture and fittings	-	Over 5 years straight line
Office equipment	-	Over 3 years straight line

#### 1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short term cash deposits.

#### 1.10 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.

#### 1.11 Financial instruments

The Trust 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### 1.12 Taxation

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

## CITY & EAST LONDON BEREAVEMENT SERVICE

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31ST MARCH 2022

#### 1.13 Judgement and key sources of estimation uncertainty

In the application of the company's accounting policies, the charity is required to make judgments, 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.

#### 1.14 Cash flow statement

The charity qualifies as a small charity and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

### 2. GRANTS AND DONATIONS

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Charles S French Charitable Trust	-	3,240	3,240	-
Individual donations	-	-	-	50
Other donations	377	-	377	145
HMRC Charities	2,511	-	2,511	-
	<u>2,888</u>	<u>3,240</u>	<u>6,128</u>	<u>195</u>

The grants and donations income in 2021 totalling £195 was all attributed to unrestricted funds.

### 3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
<b>Service Provision:</b>				
East End Community Foundation grant	-	-	-	10,125
BBBC Bromley grant	-	-	-	8,000
The Marie Celeste Samaritan Society	-	25,878	25,878	15,000
London Borough of Tower Hamlets grants	67	-	67	5,000
Marsh Charitable Trust	500	-	500	-
	<u>567</u>	<u>25,878</u>	<u>26,444</u>	<u>38,125</u>

Income from charitable activities in 2021 totalling £38,125 was attributed to £5,000 unrestricted funds and £33,125 restricted funds.

## CITY & EAST LONDON BEREAVEMENT SERVICE

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31ST MARCH 2022

#### 4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Fundraising events	11,238	-	11,238	19,796
	<u>11,238</u>	<u>-</u>	<u>11,238</u>	<u>19,796</u>

Income from other trading activities in 2021 totalling £19,796 was all attributed to unrestricted funds.

#### 5. ANALYSIS OF EXPENDITURE

	Voluntary Income	Service Provision	Conferences and events	Total 2022	Total 2021
	£	£	£	£	£
Salaries and subcontract staff costs	566	55,754	453	56,772	34,214
Training costs	-	4,653	-	4,653	2,005
Fundraising costs	5,340	-	-	5,340	100
Insurance	-	1,087	-	1,087	497
Support costs (note 6)	-	16,945	-	16,945	6,755
Governance costs (note 6)	-	2,223	-	2,223	2,292
	<u>5,906</u>	<u>80,662</u>	<u>453</u>	<u>87,020</u>	<u>45,863</u>

Of the £83,947 expenditure in 2022 (2021- £45,862), £54,830 was charged to unrestricted funds (2021- £12,737) and £29,118 to restricted funds (2021-£33,125).

#### 6. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between charity's key activity undertaken (see note 5) in the year. All the general support and governance costs are allocated to activities at different percentages, based on staff time and the number of service delivery hours attributable to each activity.

	General Support	Governance Function	Total 2022	Total 2021
	£	£	£	£
General office and finance staff	8,621	792	9,413	1,180
Premises and other office costs	2,881	-	2,881	2,136
Communication costs	3,640	-	3,640	2,415
Legal & professional costs	1,425	-	1,425	2,135
Other expenses	378	131	509	581
Independent Examiners fee	-	1,300	1,300	600
	<u>16,945</u>	<u>2,223</u>	<u>19,168</u>	<u>9,047</u>

## CITY & EAST LONDON BEREAVEMENT SERVICE

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31ST MARCH 2022

#### 7. NET INCOME/(EXPENDITURE) FOR THE YEAR

The net surplus of income over expenditure is stated after charging:

	2022	2021
	£	£
Independent examiner's fees	1,200	600
	1,200	600

#### 8. ANALYSIS OF STAFF COSTS, TRUSTEES REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL

The Charity did not have any employees during the year.

There were no transactions with the Trustees in the year.

The key management personnel of the Charity comprise the Trustees and Executive Officer, none of whom were employed or paid fees by the Charity.

#### 9. TANGIBLE FIXED ASSETS

	2022	2021
	£	£
<b>NET BOOK VALUES</b>		
Furniture and fittings	-	-
Office equipment	-	-
	-	-

#### MOVEMENTS IN YEAR

<u>Cost</u>	Opening Balances £	Additions £	Disposals £	Closing Balances £
Furniture and fittings	24,826	-	-	24,826
Office equipment	10,465	-	-	10,465
	35,292	-	-	35,292
 <u>Depreciation</u>	 	 	 	 
	Opening Balances £	Charge For Year £	Disposals £	Closing Balances £
Furniture and fittings	24,826	-	-	24,826
Office equipment	10,465	-	-	10,465
	35,292	-	-	35,292



## CITY &amp; EAST LONDON BEREAVEMENT SERVICE

## NOTES TO THE ACCOUNTS

## FOR THE YEAR ENDED 31ST MARCH 2022

## 10. DEBTORS

	2022	2021
	£	£
Other debtors and prepayments	1,389	1,255
	<u>1,389</u>	<u>1,255</u>

## 11. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	3,827	5,569
Other creditors and accruals	1,300	1,978
Deferred income (Note 14)	-	12,500
	<u>5,127</u>	<u>20,047</u>

## 12. MOVEMENT IN FUNDS

	Balance at 01/04/2021	Income	Expenditure	Transfer between funds	Balance at 31/03/2022
	£	£	£	£	£
<b>Restricted funds:</b>					
The Marie Celeste Samaritan Society	-	25,878	25,878	-	-
Charles S French Charitable Trust	-	3,240	3,240	-	-
	<u>-</u>	<u>29,118</u>	<u>29,118</u>	<u>-</u>	<u>-</u>
<b>Unrestricted funds</b>					
General funds	43,801	14,697	57,903	-	595
<b>Total unrestricted funds</b>	<u>43,801</u>	<u>14,697</u>	<u>57,903</u>	<u>-</u>	<u>595</u>
Total funds	<u>43,801</u>	<u>43,815</u>	<u>87,020</u>	<u>-</u>	<u>595</u>

**Purpose of restricted funds:**

**The Marie Celeste Samaritan Society** – funding towards bereavement services to relatives of patients of The Royal London Hospital.

**East End Community Foundation** – funding to pay for counselling.

**BBBC Bromley grant** – funding to pay for counselling.

## CITY &amp; EAST LONDON BEREAVEMENT SERVICE

## NOTES TO THE ACCOUNTS

## FOR THE YEAR ENDED 31ST MARCH 2022

## 12. MOVEMENT IN FUNDS (Contd)

Movement in funds – previous year:

	Balance at 01/04/2020	Income	Expenditure	Transfer between funds	Balance at 31/03/2021
	£	£	£	£	£
<b>Restricted funds:</b>					
The Marie Celeste Samaritan Society	-	15,000	15,000	-	-
East End Community Foundation grant	-	10,125	10,125	-	-
BBBC Bromley grant	-	8,000	8,000	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>33,125</b>	<b>33,125</b>	<b>-</b>	<b>-</b>
<b>Unrestricted funds</b>					
General funds	31,533	25,005	12,737	-	43,801
<b>Total unrestricted funds</b>	<b>31,533</b>	<b>25,005</b>	<b>12,737</b>	<b>-</b>	<b>43,801</b>
Total funds	31,533	58,130	45,862	-	43,801

## 13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Tangible fixed assets	-	-	-
Net Current assets	595	-	595
	<u>595</u>	<u>-</u>	<u>595</u>

Analysis of net assets between funds – previous year:

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Tangible fixed assets	-	-	-
Net Current assets	43,801	-	43,801
	<u>43,801</u>	<u>-</u>	<u>43,801</u>

**CITY & EAST LONDON BEREAVEMENT SERVICE****NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST MARCH 2022****14. DEFERRED INCOME**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Balance brought forward	12,500	-
Amount released to income in the year	(12,500)	-
Amount deferred in the year	-	12,500
Balance carried forward	<u>-</u>	<u>12,500</u>

**15. RELATED PARTY TRANSACTIONS**

There were no related party transactions for the period ended 31<sup>st</sup> March 2022 (2021- £Nil).