

Annual report and financial statements

Year ended 31 March 2017

Company no 03533488

Charity no 1071144

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Legal and Administrative Information

Charity name Camden, City, Islington & Westminster Bereavement Service

Charity Registration No 1071144

Company Registration No 03533488

Registered office 6 – 8 York Mews
London
NW5 2UJ

Trustees	Laura Noel	Chair
	Colin Dingwall	Vice - Chair
	Sarah Davies	
	Norman Franklin	
	Bernard Heymann	
	Felicia Olney	
	Helen Palin	
	Victoria Woolfson	Treasurer

Chief Executive Vybra Morris

Independent Examiner Andy Nash Accounting & Consultancy Ltd
Suite 7, Three Gables
Corner Hall
Hemel Hempstead
Hertfordshire, HP3 9HN

Bankers Co-operative Bank PLC
PO Box 250
Skelmersdale
WN8 6WT

About the bereavement service

History and objects of the charity

Founded almost fifty years ago, in 1969, Camden, City, Islington and Westminster Bereavement Service (CCIWBS) provides confidential bereavement counselling support to anyone of adult age, registered with a GP in the catchment areas.

Our services

The Service provides professional and accessible counselling, delivering the best possible outcomes to clients. Counselling is provided through one to one sessions with a counsellor, although the Service is now starting to offer group counselling. Clients come from a wide range of social and ethnic backgrounds, and the charity has a strong reputation and services are in great demand.

The Service is contracted to two Clinical Commissioning Groups (CCGs): Camden and Islington. This means that the majority of clients from these boroughs receive the service for free; the remainder are invited to make an income-related contribution, however no one in need of support is turned away. Around half of clients self-refer to the Service, the remainder are referred by GPs, mental health, drug, alcohol and homelessness teams. Clients resident in Westminster and the City of London can also access our services. As the charity has no CCG funding for these areas, these clients are asked to make an income related contribution. The Service also fundraises to support this work.

Our people

The Service is delivered by a strong, committed team of volunteer counsellors, a Board of Trustees and is supported by a small team of paid staff.

The Board of Trustees heads the Charity and includes people with a variety of skills including health service management, psychotherapy, legal, business development, and financial skills. Long term private funders and volunteer counsellors are represented within the Board. The Trustees meet as a Board once every 2 months. None of the trustees receives payment.

The Trustees have appointed a Director responsible for the day-to-day running of the Service, Vybra Morris. All paid staff and volunteers report to the Director and the Director reports to the Board of Trustees. The paid staff recruit, train, and support volunteer counsellors and manage the service including its contracts with CCGs, its premises and legal obligations plus fundraising.

The counselling is provided by some 60 counsellors acting in a voluntary capacity. All counsellors are supervised every two weeks by qualified clinical supervisors. CCIWBS is a member of the British Association for Counselling and Psychotherapy (BACP).

Our funding

We are funded through donations from individuals and through contracts with two CCGs. Both sources of funding are essential to the continuation of the Service.

We also greatly appreciate donations from the private individuals and charitable trusts who support the Service in its valuable work. Leading the commitment are our long-time funders and supporters: *Michael Palin* and the *Jill Franklin Trust*; for more than two decades their generosity has played a very significant part in developing the Service and maintaining its financial viability.

In recent years the charity has broadened its fundraising base, through work with other organisations, such as the Co-operative Group, which has provided £2,000 for the development of group counselling services to support our clients.

The dedication of the Director and her staff, combined with support from the donors and volunteer counsellors remains crucial to this long-standing community service as it continues to develop to meet the needs and challenges that lie ahead.

Trustees' annual report

The Board of Trustees, who are also directors of the Charity for the purposes of the Companies Act, and trustees for charity law purposes, submit their annual report and the financial statements of Camden, City, Islington & Westminster Bereavement Service for the year ended 31 March 2017. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Charity's governing document and the provisions of the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

The trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and activities, and when planning activities.

The year in review

The twelve months to March 2017 were a challenging but successful period:

- In total the Charity delivered some 4,500 counselling sessions to clients, the majority of which were free of charge. For this service we had some 60 sessional counsellors, acting in a voluntary capacity.
- Our outcome data showed an excellent rate of improvement, for Camden particularly, with 54% of clients moving into recovery which is an improvement on 2015/6 and means we exceed the required contract standard. Client Satisfaction questionnaires consistently give extremely positive feedback for both contracted and contributing clients.
- The service faced very significant financial challenges this past year; not only were these managed (see below) but the service has continued to diversify its offering to clients, make itself more accessible and ended the year with a small surplus, which means the charity retains sufficient reserve funds.

Our NHS contracts

This success has been built on in a large part due to the long-term relationship that the charity has enjoyed with Camden CCG and Islington CCG. We currently have a two year contract with Camden and an 18 month contract with Islington.

To deliver these contracts, the service works in partnership with a range of bodies. To deliver the Camden contract, the Service is in a consortium with: Camden iCope, Women & Health, Age UK Camden and Nafsiyat. A similar partnership has now been developed in Islington called the Accept Consortium: our partners are Nafsiyat, Women's Therapy Centre and The Maya Centre.

In March 2017 a new two-year contract was signed with Camden CCG, which will run to March 2019. Our Islington contract started in September 2016 and will run till April 2018. These two contracts differ from each other in content. Islington funds clients for up to 12 sessions of counselling, Camden funds clients for 10 sessions of counselling. The Camden contract stipulates that all their clients be requested to take part in the national IAPTUS weekly outcome measuring programme. Performance data is collected electronically through this system.

At the end of financial year, in March 2017, Westminster CCG, facing its own financial constraints, ended its contract with the Service. We enjoyed a good working relationship with Westminster over the course of the 18 years we worked with them and hope to have a further positive relationship with them in future. There was also a reduction in client numbers and funding for the Islington contract.

Restructuring and diversifying our services to clients

The sudden loss of the Westminster contract and reduction of the Islington contract posed a significant challenge to the Charity, with revenue falling by over 20% as a result; however the Trustees acted promptly to reduce our operating costs, managing the impact of this change. In early 2017 we carried out a restructuring within the paid staff. This has led to an equivalent reduction in our costs, which puts the charity in a sustainable position going forward.

In addition, the service has begun to develop its services, both to offer new ways of supporting our clients, but also to trial and roll out more effective ways to deliver better outcomes for more clients:

- Group therapy has been trialed with excellent client feedback;
- Longer term counseling outside NHS contracts has also been restarted involving some client contributions; and,
- A new "Loss Service" has been proposed and a "Pre-Bereavement" service started which has been well received by clients.

The service will continue to trial these and review the outcomes, as well as consider other new services as a key part of its objectives for 2017/18 and beyond to ensure that it offers a range of accessible services which meet client needs.

The objectives of the Trustees for last year, 2016/17

Each year, as part of the business planning process, Trustees set objectives for the year for the development of the service. Excellent progress has been made in a range of areas, particularly in the light of the financial challenges the service has faced and managed over the past 12 months.

1. Premises

To complete the programme of minor improvements required in our new premises to manage noise and to ensure the best quality of environment both internally, but also the external environment relating to signage, litter, lighting, rough sleepers, adjacent building work, pedestrian access and car parking.

Progress: Further internal improvements have been completed, including additional sound proofing. Externally, the quality of the street environment has also been much improved due to successful liaison with the Council, police and working with our neighbours in York Mews

2. Counsellor training and recruitment

Develop the twice yearly Continuous Professional Development (CPD) training events. Introduce an induction/training programme for new counsellors before they start with the Service. Adjust recruitment to reflect our needs as a specialist Bereavement Counselling Service and also to promote retention of counsellors longer term.

Progress: Mostly implemented

3. Systems & processes

Consolidate and develop all systems & processes as required to support the new premises and our new contracts. This will include the client data base, finance systems, training to extract statistics, a paper-lite office and extended opening hours.

Progress: Client Data Base implemented plus a new Xero finance system.

4. Service contract renewal

As our primary risk area we need to work in partnership in both Camden and Islington to gain longer term counselling contracts whilst ensuring that we are adequately resourced for our client complexity. Also work to improve uptake from Westminster Borough by working closely with GPs.

Progress: Contracts remain in place with Camden and Islington. As noted above, the financial impact of the ending of the Westminster contract has been managed.

5. Performance data

To improve the availability and interpretation of performance data to better understand how to improve the quality of our service where necessary. To identify resources to support this work.

Progress: Study undertaken by PHD student and presented to the trustees. Seminars held with counsellors to understand and use B

Form performance data to improve client experience and response to commissioner requirements. Performance data regularly presented to the Trustee Board including both clinical and client satisfaction.

6. Profile of CCIWBS

To raise the profile of the Service, building relationships with GPs, local partners and potential Funders. Develop a fundraising plan.

Progress: As mentioned above, we have developed a new funding relationship with the Co-operative Group as well as with the Islington Consortia. Further opportunities will be identified in the coming year.

7. Workplace pension

To introduce an appropriate Government approved scheme for CCIWBS staff.

Progress: A workplace pension is now on offer to the relevant employees.

8. Developments

To consolidate and build on current initiatives including Counselling in Foreign Languages; Group Therapy and the opportunities for Longer Term Counselling work.

Progress: Service diversification changes being implemented – see '*Restructuring and diversifying*' section above.

Objectives of the Trustees for 2017/18

The trustees have agreed the following objectives for the current financial year:

1. Complete the staff restructuring and financial stabilization mentioned above including more focus on fundraising.
2. Continue the service diversification mentioned above including the extension of group, pre-bereavement and longer-term counselling, as well as starting to offer counselling focused on loss. Increase access to our services through Saturday opening.
3. Continue system development by introducing IAPTUS for Islington clients.
4. Work for the renewal of our Islington Contract in 2018 with our partner organizations.

Financial Review

During the current financial year the charity achieved a surplus of £8,997 (2016: surplus of £20,988), increasing total reserves at year end to £103,536 (2016: £94,539).

All reserves held at year end, in both the current and prior year were unrestricted in nature, however in the current year the trustees designated £4,000 to future leasehold dilapidation costs, resulting in free or general reserves at year end of £99,536 (2016: £94,539).

Reserves Policy

Reserves at 31 March 2017 stand at just over six months activity. The holding of such reserves is done in accordance with our legal obligations as trustees and company directors to manage risk and work for the continuation of the charity.

It is the intention of the trustees to build up reserves to some twelve months of annual expenditure with the intention of enabling continuation of the Service in the event of an adverse funding or other unforeseen event. The period of time is determined by the time taken to reduce costs, and the significant time taken to access replacement funding.

Structure, Governance and Management

Governing Document

Camden, City, Islington & Westminster Bereavement Service is registered under the Companies Act 2006 as a company limited by guarantee and not having a share capital.

Camden, City, Islington & Westminster Bereavement Service is a registered charity constituted as a limited company under its Memorandum and Articles of Association. The charity registration number is 1071144 (England and Wales) and the company registration number is 03533488 (England and Wales).

Recruitment and Appointment of Trustees

The Trustees are also the directors of Camden, City, Islington & Westminster Bereavement Service for the purpose of company law. Camden, City, Islington & Westminster Bereavement Service articles of association require a minimum of eight and maximum of twenty trustees. Directors meet every three months or more often if they require, with a quorum of three trustees, based on the current number of directors.

All directors are subject to re-election on an annual basis at the Annual General Meeting, with no maximum length of service. Only the current directors can appoint new directors.

Risk management

An organisational risk assessment was carried out by the Trustees during the year.

Given the climate of competitive tendering in which we now operate, our main risk, as evidenced by the events of March 2017,

is the loss of contracts and funds to secure the ongoing future of the Service; this is mitigated by continued close engagement with the Commissioners during the year, and negotiation of contracts which meet the needs of our client base and are affordable. In addition, our reserves policy is intended to enable continued operation in the event of an adverse funding decision. Achieving NHS Any Qualified Provider status has helped support our bids for contract renewal as well as providing a source of funding, in the current year at least, based on use. The adoption of some limited client contributions for service, has also provided an ongoing source of funding, for treatment provided outside the NHS contracts.

A further risk identified is cover for paid staff and assessors in the event of illness or another unexpected event. This is an inevitable risk with such a small staff group, but a risk which trustees continue to manage by working in partnership with the permanent staff to prioritise workloads and, where necessary, provide cover or additional temporary resource.

The Trustees agree to continue a review of organisational risks on an annual basis.

Statement of Board of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Company law requires the trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the excess of income over 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; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its activities.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking

such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition the trustees confirm that they are happy that content of the annual review in pages 2 to 7 of this document meet the requirements of both the Trustees' Annual Report under charity law and the Directors' Report under company law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

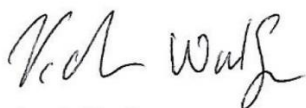
Preparation of the report

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

Independent Examiners

The independent examiners, Andy Nash Accounting & Consultancy Ltd, have indicated their willingness to accept re-appointment under Section 485 of the Companies Act 2006.

This report was approved and authorised for issue by the Board of Trustees on 22nd November 2017 and signed on its behalf by:



Victoria Woolfson

Treasurer

Independent examiner's report to the board of trustees of Camden, City, Islington & Westminster Bereavement Service

I report on the financial statements of the charity for the period ended 31 March 2017, which are set out on pages 9 to 17.

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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. 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 examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement 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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Andrew Philip Nash ACA

Member of the Institute of Chartered Accountants in England and Wales – 2461833

Dated: **30TH NOVEMBER 2017**

Andy Nash Accounting & Consultancy Ltd
Suite 7, Three Gables
Corner Hall
Hemel Hempstead
Hertfordshire
HP3 9HN

Statement of Financial Activities

Incorporating the Income & Expenditure Account and the Statement of Recognised Gains & Losses

For the year ended 31 March 2017

	Notes	Unrestricted funds Year ended 31 Mar 2017 £	Restricted funds Year ended 31 Mar 2017 £	Total funds Year ended 31 Mar 2017 £	Total funds Year ended 31 Mar 2016 £
Income from					
Donations and legacies	3	53,834	-	53,834	59,510
Charitable activities	4	-	134,240	134,240	144,359
Investment activities		27	-	27	57
Total income		53,861	134,240	188,101	203,926
Expenditure on:					
Charitable activities					
Bereavement counselling services	5 & 7	44,864	134,240	179,104	182,938
<i>Total charitable activities</i>		<i>44,864</i>	<i>134,240</i>	<i>179,104</i>	<i>182,938</i>
Total expenditure		44,864	134,240	179,104	182,938
Net income/(expenditure)		8,997	-	8,997	20,988
Reconciliation of funds:					
Total funds brought forward	10	94,539	-	94,539	73,551
Total funds carried forward	10	103,536	-	103,536	94,539

All income from investments was unrestricted as to use in both the current and prior year.

Balance Sheet

As at 31 March 2017


	Notes	31 Mar 2017		31 Mar 2016	
		£	£	£	£
Fixed assets:					
Tangible assets	7		2,520		4,401
Current assets:					
Debtors & prepayments	8	46,799		55,207	
Cash at bank and in hand		56,819		49,806	
		<u>103,618</u>		<u>105,013</u>	
Liabilities:					
Creditors: amounts falling due within one year	9	(2,602)		(14,875)	
Net current assets/(liabilities)			<u>101,016</u>		<u>90,138</u>
Net assets/(liabilities)			<u>103,536</u>		<u>94,539</u>
The funds of the charity:					
Designated funds	10	4,000		-	
General funds	10	99,536		94,539	
Unrestricted funds		<u></u>	<u>103,536</u>	<u></u>	<u>94,539</u>
Total charity funds			<u>103,536</u>		<u>94,539</u>

The financial statements have been prepared in accordance with section 415A of the Companies Act 2006 relating to small companies and FRS 102 Section 1A.

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March

2017, and the members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2017 under section 476 of the Companies Act 2006.

They were approved and authorised for issue by the Board of Trustees on 22nd November 2017 and signed on their behalf by:



Victoria Woolfson

Treasurer

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The effect of any event relating to the period ended 31 March 2017, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2017 and the results for the year ended on that date.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment.

Legal status

Camden City Islington and Westminster Bereavement Service is a charitable company registered in England & Wales, and meets the definition of a public benefit entity. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member. The registered address is 6 – 8 York Mews, London, NW5 2UJ.

Fund Accounting

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

Designated funds comprise of 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 note 10 of the financial statements.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 10 of the financial statements.

Income

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

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated proportionate to total direct costs allocated to each project area, as outlined in note 5 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on a straight-line basis. The useful life used is:

Leasehold improvements	5 years
Office equipment	3 years

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and accruals

Creditors 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.

Pensions

The charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

2. Correction to prior period

In the previous financial year income consisting of donations for use of rooms by independent bereavement counsellors and other users was netted off against premises costs, which was not in line with the Statement of Recommended Practice. The net impact is £NIL on

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The annual depreciation charge for tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

both net income and the balance sheet, however both income and expenditure for the prior period have been adjusted to take account of this, increasing both by £8,102.

3. Income from donations and legacies

	Unrestricted funds Year ended 31 Mar 2017	Restricted funds Year ended 31 Mar 2017	Total funds Year ended 31 Mar 2017
	£	£	£
Individual donations	31,804	-	31,804
Trusts and foundations	9,000	-	9,000
Client contributions	7,786	-	7,786
Donations from use of rooms	5,244	-	5,244
	53,834	-	53,834

	Unrestricted funds Year ended 31 Mar 2016	Restricted funds Year ended 31 Mar 2016	Total funds Year ended 31 Mar 2016
	£	£	£
Individual donations	32,814	-	32,814
Trusts and foundations	12,000	-	12,000
Client contributions	6,594	-	6,594
Donations from use of rooms	8,102	-	8,102
	59,510	-	59,510

4. Income from charitable activities

	Unrestricted funds Year ended 31 Mar 2017 £	Restricted funds Year ended 31 Mar 2017 £	Total funds Year ended 31 Mar 2017 £
Camden Commissioners/CCG	-	81,084	81,084
Islington Commissioners/CCG	-	29,750	29,750
Westminster Commissioners/CCG	-	23,406	23,406
	-	134,240	134,240

	<i>Unrestricted funds Year ended 31 Mar 2016 £</i>	<i>Restricted funds Year ended 31 Mar 2016 £</i>	<i>Total funds Year ended 31 Mar 2016 £</i>
Camden Commissioners/CCG	-	87,999	87,999
Islington Commissioners/CCG	-	35,000	35,000
Westminster Commissioners/CCG	-	21,360	21,360
	-	144,359	144,359

5. Total expenditure

	Unrestricted funds Year ended 31 Mar 2017 £	Restricted funds Year ended 31 Mar 2017 £	Total funds Year ended 31 Mar 2017 £
Staff costs	29,205	87,387	116,592
Other staff and consultant costs	5,595	16,740	22,335
Premises costs	7,046	21,084	28,130
Other costs	3,018	9,029	12,047
	44,864	134,240	179,104

	<i>Unrestricted funds Year ended 31 Mar 2016 £</i>	<i>Restricted funds Year ended 31 Mar 2016 £</i>	<i>Total funds Year ended 31 Mar 2016 £</i>
Staff costs	24,352	91,121	115,473
Other staff and consultant costs	3,348	12,526	15,874
Premises costs	7,788	29,143	36,931
Other costs	3,091	11,569	14,660
	38,578	144,360	182,938

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated proportionate to total direct costs allocated to each project area.

An analysis of staff costs can be found in note 6.

Included in other costs above are the following governance and related expenses:

	Total funds Year ended 31 Mar 2017 £	<i>Total funds Year ended 31 Mar 2016 £</i>
Audit	-	2,916
Independent examination	1,206	-
Depreciation	1,881	1,134

6. Staff costs

	Total funds Year ended 31 Mar 2017 £	<i>Total funds Year ended 31 Mar 2016 £</i>
Gross salaries	111,467	109,760
Employer's NIC	5,035	5,713
Employer's pension	90	-
	116,592	115,473

The average weekly full time equivalent was 3 FTE (2016 – 3 FTE).

The average headcount during the period was 11 persons (2016 – 11 persons).

No employee received employee benefits of more than £60,000 (2016 – NIL).

The total employee benefits paid to key management personnel during the year was £34,937 (2016 - £35,304).

During the year statutory redundancy payments totalling £5,478 (2016: £NIL) were made. No amounts were outstanding at year end.

7. Tangible fixed assets

	Leasehold improvements £	Office equipment £	Total £
Cost			
At 1 April 2016	1,020	5,030	6,050
At 31 March 2017	1,020	5,030	6,050
Accumulated depreciation			
At 1 April 2016	107	1,542	1,649
Charge for the year	204	1,677	1,881
At 31 March 2017	311	3,219	3,530
Net book value			
At 1 April 2016	913	3,488	4,401
At 31 March 2017	709	1,811	2,520

8. Debtors and prepayments

	Total Year ended 31 Mar 2017 £	<i>Total Period ended 31 Mar 2016 £</i>
Trade debtors	24,664	23,951
Accrued income	3,805	15,713
Gift aid due from HMRC	12,080	7,000
Prepayments	6,250	8,543
	46,799	55,207

9. Creditors – amounts falling due within one year

	Total Year ended 31 Mar 2017 £	<i>Total Period ended 31 Mar 2016 £</i>
Accruals	2,602	11,775
Provision for leasehold dilapidations	-	2,000
Reserve for legal costs	-	1,100
	2,602	14,875

10. Analysis of charity funds

	Balance brought forward Year ended 31 Mar 2017 £	Income for the period Year ended 31 Mar 2017 £	Expenditure in the period Year ended 31 Mar 2017 £	Transfers between funds Year ended 31 Mar 2017 £	Balance carried forward Year ended 31 Mar 2017 £
Unrestricted funds					
General fund	94,539	53,861	(44,864)	(4,000)	99,536
Designated funds - leasehold dilapidations	-	-	-	4,000	4,000
	94,539	53,861	(44,864)	-	103,536
Restricted funds					
Camden Commissioners/CCG	-	81,084	(81,084)	-	-
Islington Commissioners/CCG	-	29,750	(29,750)	-	-
Westminster Commissioners/CCG	-	23,406	(23,406)	-	-
	-	134,240	(134,240)	-	-
	94,539	188,101	(179,104)	-	103,536

Designated funds – leasehold dilapidations

The trustees have decided to put aside £4,000 to cover any potential dilapidation costs incurred on termination of the current office lease in September 2020. Whilst the office is maintained to a high quality, the trustees feel it is prudent to put this amount aside.

Restricted funds

The charity receives funds from Camden, Islington and Westminster CCGs to provide bereavement counselling to residents from each relevant area. These are treated as individual restricted funds.

	<i>Balance brought forward Year ended 31 Mar 2016 £</i>	<i>Income for the period Year ended 31 Mar 2016 £</i>	<i>Expenditure in the period Year ended 31 Mar 2016 £</i>	<i>Transfers between funds Year ended 31 Mar 2016 £</i>	<i>Balance carried forward Year ended 31 Mar 2016 £</i>
Unrestricted funds	73,551	59,567	(38,579)	-	94,539
Restricted funds					
Camden Commissioners/CCG	-	87,999	(87,999)	-	-
Islington Commissioners/CCG	-	35,000	(35,000)	-	-
Westminster Commissioners/CCG	-	21,360	(21,360)	-	-
Restricted funds	-	144,359	(144,359)	-	-
Total funds	73,551	203,926	(182,938)	-	94,539

11. Analysis of net assets

	General funds Year ended 31 Mar 2017 £	Designated funds Year ended 31 Mar 2017 £	Restricted funds Year ended 31 Mar 2017 £	Total funds Year ended 31 Mar 2017 £
Fixed assets	2,520	-	-	2,520
Current assets	99,618	4,000	-	103,618
Current liabilities	(2,602)	-	-	(2,602)
	99,536	4,000	-	103,536

	<i>Unrestricted funds Year ended 31 Mar 2016 £</i>	<i>Unrestricted funds Year ended 31 Mar 2016 £</i>	<i>Restricted funds Year ended 31 Mar 2016 £</i>	<i>Total funds Year ended 31 Mar 2016 £</i>
Fixed assets	4,401	-	-	4,401
Current assets	105,013	-	-	105,013
Current liabilities	(14,875)	-	-	(14,875)
	94,539	-	-	94,539

12. Other financial commitments

At 31 March 2017, the charity had annual future minimum lease payments under a non-cancellable operating lease for the office premises as set out below:

	Total	<i>Total</i>
	Year ended	<i>Period ended</i>
	31 Mar 2017	<i>31 Mar 2016</i>
	£	<i>£</i>
Within one year	25,000	<i>25,000</i>
Within one to five years	37,500	<i>75,000</i>
	62,500	<i>100,000</i>

13. Trustee remuneration

During the year, no trustee received any remuneration (2016 - £NIL). No members of the Board of Trustees received reimbursement of expenses (2016 - £NIL).

14. Related party transactions

During the year unrestricted donations totalling £20,000 (2016: £21,000) were gratefully received from Michael Palin, who is the spouse of Helen Palin, one of the trustees. A further unrestricted grant of £9,000 (2016: £12,000) was received from the Gill Franklin Trust which has one trustee in common with the charity – Norman Franklin.

15. Use of volunteers

The Charity relies significantly on counsellors who provide their professional services voluntarily and contributed over 4,500 sessions during the year. Without their support the Service would not be able to continue to operate at the level it currently does.