

**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 2017**

# STARS Children's Bereavement Support Services

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2017

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# **STARS Children's Bereavement Support Services**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 December 2017**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2017.

## **Reference and administrative details**

<b>Registered charity name</b>	STARS Children's Bereavement Support Services
<b>Charity registration number</b>	1122625
<b>Company registration number</b>	05894708
<b>Principal office and registered office</b>	c/o CPDC Foster Road Trumpington Cambridge CB2 9NL

## **The trustees**

Mr D Culley  
Mr P Isaac  
Mr G Forster  
Ms J Bemrose  
Mrs Y Saunders  
Mrs J Naylor  
Mr T E Saunders (Appointed 16 March 2017)

**COMPANY SECRETARY** P Isaac

**INDEPENDENT EXAMINER** Shane Tharby FCA  
For and on behalf of Streets Chartered Accountants  
3 Wellbrook Court  
Girton  
Cambridge  
CB3 0NA

## **Structure, governance and management**

### **Constitution**

STARS was established in 2006 as a registered charity, number 1122625, and a company limited by guarantee, number 05894708. STARS registered office is Cambridge Professional Development Centre, Foster Road, Trumpington, Cambridge, CB2 9NL.

### **Method of Appointment or Election of Trustees**

The Memorandum & Articles of Association document states that the Board of Trustees by ordinary resolution can appoint a person who is willing to act to be a Trustee either to fill a vacancy or as an additional Trustee. Trustees normally serve a term of 3 years, although Mr Culley has selflessly remained as a Trustee and Chair beyond this period (apart from a short break in 2015); efforts continue to identify a suitable replacement.

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# STARS Children's Bereavement Support Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2017

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## Structure, governance and management *(continued)*

### **Organisational Structure and Decision-Making**

Up to seven Trustees make up the Board of Trustees, headed by an elected Chair, which is ultimately responsible for the effective running of the Charity. The governance model for STARS, which reflects the need of the organisation, has one trustee designated as lead professional providing the clinical steer and strategy, and remaining trustees providing the governance role, and roles in HR, risk, finance, and fundraising and marketing. The line management of the Service Manager sits with the chair; the person reports on service activity and provides updates to the rest of the board. Ideally, there should be a greater representation of clinical professionals on the board, and this is being actively addressed.

The Board meets as a group once a month to discuss a standing agenda and other items as appropriate. Sub-groups within the Trustee board meet in between meetings as appropriate to progress other activities such as fundraising and development of the clinical model. The Trustees with individual expertise in finance, fundraising and governance all report back to the remaining board monthly on the activity of the month, as does the Clinical Lead Trustee and Service Manager on the services activity.

All Trustee meetings and actions are agreed and captured in minutes.

### **Risk Management**

The Trustees have identified the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate our exposure to these risks.

### **Policies**

STARS has policies where appropriate to cover all aspects of service provision (including clinical practice, HR and Finance policies) as well as policies concerning child protection. These policies are regularly reviewed to ensure that procedures are up to date and that the board is mitigating risks effectively.

## Objectives and activities

### **Objectives**

STARS believes that all children, young people, their families and carers should be able to access a comprehensive bereavement service that embraces and respects their individual, religious, cultural and family needs. The service aims to enhance the emotional well-being of the child and family to ensure resilience through difficult transitional times in their lives caused by bereavement.

STARS is different and fills a gap in provision. It provides a time unlimited, countywide bereavement support service to children and young people, their family members, carers and connected professionals.

# STARS Children's Bereavement Support Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2017

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## Objectives and activities *(continued)*

### **Public Benefit**

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit.

STARS is a registered charity whose purpose is to provide support and counselling for any young person, both in groups and one-to-one, who has experienced the death of someone close to them. STARS also provide support for young people when someone close to them is dying. The Charity provides public benefit by providing these facilities in which the members of the local community who have experienced the death of a significant person can access a bereavement and pre-bereavement service, with this service being available for children, young people and their families.

Children experience the bereavement of a person from a variety of causes - deaths that are sudden or expected, as a result of chronic or sudden illness, suicide, murder, accident or substance/alcohol misuse. The need for bereavement services for children and young people is clearly evident from local and national sources spanning health, education, social services and voluntary sector. These sources demonstrate an unmet need, a lack of cohesive resources and the negative and long term consequences for children, young people and their families should their needs not be met. STARS is working hard to change that dynamic and provide a service that focuses upon supporting the children and young people who have experienced bereavement and helping them to regain their sense of wellbeing.

### **Activities**

STARS services are carried out through one-to-one and by group work sessions and include:

- The promotion of the psychological wellbeing of all children and young people who have or expect to experience the death of a significant person. Aiming to reduce the long term emotional distress, reduce isolation and improve family functioning;
- The provision of advice, resources and support to parents/carers who are supporting a bereaved child/young person;
- The support of a child/young person to identify, acknowledge and address feelings, behaviour and emotions that are connected with the bereavement;
- The provision of consultancy services, resources, education and training programmes to professionals connected with bereaved children to facilitate a greater understanding of the child's needs and to equip the professional to support the bereaved child/young person. The Education and Training component also aims become a means of financial income; and
- Raising public and professional awareness of the effects of bereavement on children, young people and their families.

# STARS Children's Bereavement Support Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2017

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## Achievements and performance

### Review of Activities

The Trustees agreed the following objectives for 2017 and achieved these outcomes:

- Ensure a continued supply of well trained volunteers - A recruitment process was carried out during the latter part of 2017 that resulted in the appointment of three qualified volunteers. These volunteers will begin their training with STARS in March 2018.
- Identify a replacement for the current Chairman - Mr Culley has agreed to remain as Chairman for the current period.
- Identify a second Clinical Trustee, and Trustee Treasurer - Mr Saunders has been appointed as Trustee and assumed the role of Trustee Treasurer; the search continues for a further Clinical Trustee.
- Continue the search for a Fundraiser and review fundraising targets - STARS employed a Fundraiser in July 2017 to focus on generating income from trusts whilst supporting fundraising within the community. The Service Manager, who was appointed in November 2017 took over responsibility for community fundraising in liaison with the Trustees from the end of the year as the Fundraiser was moving to a self-employed basis. These developments have allowed the Fundraiser to focus on raising income from grants and trusts and STARS to clarify its fundraising plans and targets.
- Develop and update our approach towards social media with a suitable website.
- Ensure a Branding Review. STARS has created a new brand for the organisation with a clear and welcoming message. A range of resources has been produced using the new brand.
- Review the supervision process - High quality clinical supervision remains in place for the counsellors and volunteers. A structure of organisational supervision for all staff has been implemented through line management and complements the clinical supervision.
- Review and expand the resource library - An extraordinary gift of books, games and materials donated to STARS has extended the range of ways in which counsellors can engage with the children and help them explore their grief and create memories. The counselling room at STARS' premises has been reorganised to make best use of the space for the children and counsellors.
- Conduct a review of IT infrastructure - STARS is exploring replacements for the database to ensure that it is fit for purpose, can capture meaningful information and enable staff to work as efficiently as possible.
- Undertake a rolling programme of external Safeguarding training for all workers continuing to support the service - all staff and volunteers undertake approved child protection training for the safeguarding of children.
- Appoint staff to GMSN funding - Two members of staff have been appointed to carry out the Globals Make Some Noise Projects that began in April and May 2017.
- Review staff literature - STARS continues to receive journals for staff and volunteers to enhance their professional development and these are available in the counselling room for reading and borrowing.

2017 has been a very busy year for STARS staff, volunteers and trustees. Staff and volunteers continued delivering high quality counselling support and demand on our service continues to exceed capacity. Towards the end of the year, services previously commissioned by the Local Authority were moved to a children's mental

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# STARS Children's Bereavement Support Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2017

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## Review of Activities *(continued)*

health organisation based in Bedfordshire. STARS continues to provide its counselling services and the change in funding has encouraged STARS to review its priorities and explore wider opportunities.

### Operational overview

Demand on our service has been high in 2017, in part due to reputational spread amongst schools and professionals and also to increased PR and fundraising activity.

The Children in Need funded project to work with siblings and families began its second year in July. This Family Project is well established and demand for its wrap-around support has continued. The Global Make Some Noise Projects that fund both post and pre-bereavement support also prove successful and two family days held each year funded by GMSN enhance the family support given through Children in Need.

On the first Family Day held in September 2017, families were separated into groups of adults, young people and children. The adults had a safe space and opportunities to share their experiences of loss with others in similar situations and the young people were also supported by staff and volunteers in sharing their stories with others of a similar age. At the centre of the day was a variety of creative media and all the children and young people chose individual creative activities to remember their loved ones. As they talked within their groups about what they had made, it became clear that their confidence had grown to the extent that sharing their experiences with each other became possible.

The number of pre-bereavement referrals continues to rise, many from palliative care providers who support children affected by terminal illness in their family. We have a good relationship with local organisations, including Arthur Rank Hospice, Macmillan and Maggie's who introduce children to our service within an appropriate timeline. We have observed that early intervention reduces the emotional impact on children at the time of death as they are better prepared and have established coping mechanisms. This approach also reduces the need for post-bereavement support.

Funding has been secured from the Evelyn Trust from January 2018 and this will partially fill the gap left by the end of commissioning by the Local Authority from December 2017.

There has been good consolidation amongst the Trustees, under the careful chairmanship of Mr Culley. The Trustees welcomed the addition of a Financial Trustee in March 2017, and the trustees worked in cohesion to develop initiatives such as the new branding and the production of a number of bids for funding. They all welcomed the arrival of the Service Manager towards the end of 2017 and look forward to her providing a very steady hand to the overall management of the service.

### Branding

2017 was a significant year for STARS in terms of its communication and marketing. A local company has built STARS a website incorporating artwork created by a young artist and our new brand which is reflected in literature and resources. These have helped to raise STARS' profile and staff are invited to provide training and attend events.

The tremendous efforts of our staff, trustees, local business community and supporters mean that we enter 2018 in better financial health, with a greater public awareness and optimism for what 2018 will bring.

# STARS Children's Bereavement Support Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2017

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## Achievements and performance *(continued)*

### Service information and statistics - volume of services

There were 184 referrals during 2017 (158 in 2016, 212 in 2015 and 198 in 2014). The decrease in 2016 was linked to the cessation of funding and support in Peterborough, although referrals increased in 2017 following promotion of the charity.

### Service information and statistics - service delivery

STARS supports children and young people county-wide. Of the 184 referrals in 2017, 57% were from Huntingdonshire; 35% from Cambridge City and South Cambridgeshire and 33% from Fenland and East Cambridgeshire. 76% of assessments and support sessions were provided in the children's own schools - this enabled sessions to take place in a supportive and familiar environment although resulted in significant time and travel for the counsellors.

STARS has established close working relationships with its partners in education, health and social care. Although 28% of children and young people made contact with STARS themselves or through their parents and carers, 72% were referred by a varied range of third party professionals. 40% of referrals were from schools; 11% from the NHS and hospices and 19% from social care. This significant number of referrals from the local authority and schools reflect the increasing complexity of family situations experienced by the children, where bereavement is just one of a range of issues. The number of sudden deaths was a third higher than the number of expected deaths and included road traffic accidents; alcohol and substance misuse; suicide and murder. The impact of these issues on the children and young people can be challenging for the counsellors and the regular clinical supervision and peer support they receive is vital.

Referral rates have been generally stable throughout the year, with the exception again being the first quarter of the year when there were 60 referrals (59 in the first three months of 2016). The festive season generates a large increase in enquires which tend to result in increased referrals in the New Year. Christmas can be a stressful time for bereaved families, as they contemplate the impending celebrations without the person who has passed away and we see heightened emotions and tensions as a result. Parents and carers have access to telephone and email support over this difficult period to identify strategies to help them cope. They are encouraged to identify their own emotional needs and avenues of support which add protective factors to the family.

STARS' funding streams have allowed key areas of support to grow. Children in Need's Family Project has funded a counsellor on STARS' Family Project, who works individually with siblings who have lost perhaps a parent but also supports the family as a whole. Global's Make Some Noise projects enabled STARS to develop its pre-bereavement service in the second part of the year, referred into by GPs, hospices and palliative staff - 18% of referrals across the whole year were pre-bereavement cases. STARS counsellors support the child whose parent or significant person is seriously ill and as they pass away, the child may move onto the post-bereavement service.

Working across both projects are the Family Days, held twice a year and also funded by Global's Make Some Noise. The first Family Day was delivered on 23rd September 2017. Of the 11 families invited whom STARS had previously supported, seven attended bringing a total of 24 family members. The creative activities in which all took part provided a safe environment that made it easy for children and adults to support each other. Participants reported a rise in confidence and increased ability to talk about their feelings and experiences.

Charts showing more detailed statistics can be found in Appendix 1.

# STARS Children's Bereavement Support Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2017

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## Financial review

### **Reserves Policy**

The Charity is currently holding £72,555 in Unrestricted Reserves. It is the policy of the Charity to continue to maintain an appropriate level of Unrestricted Reserves and maintains an aspiration to build reserves with the aim of holding approximately six months' worth of running costs. This is currently the case, and is one that provides a degree of stability. The increase in Unrestricted Reserves arising from the strong financial performance in 2017 allows STARS to develop its service strategy for 2018 as it identified new sources of funding to support existing and future projects.

### **Principal Funding**

During 2017 STARS received a record level of funding and donations totalling £168,437. In the last Annual Report, we highlighted that STARS had been chosen by radio broadcasting giant Global Make Some Noise as the regional charity for their annual Make Some Noise campaign. During March 2017 a notification was made live on air that STARS would, from May 2017, receive the tremendous sum of £80,256 across 24 months. The funding will support pre- and post-bereavement counselling and family days. STARS continued to receive funding totalling £21,207 from Children in Need; this funding supports Family Projects.

During Spring 2017 the local authority issued an Invitation to Tender for Children and Young People Emotional and Well-being service which included bereavement services. Whilst the Local Authority welcomed joint bids from services that could offer the range of support required the contract was awarded to a single provider that offered the full range of services. Therefore, the annual contract worth £50,660 with the local authority ended in December 2017; STARS intends to continue its valuable work but may need to review how this is delivered.

We also acknowledge the great support from the following trusts, foundations, institutions and individuals:

Global's Make Some Noise  
Children in Need  
Huntingdon Freeman's Trust  
Masonic Charitable Trust  
Foundation Community Awards  
Grant Thornton, Irwin Mitchell and Pure Resourcing Solutions  
Ridgeons Community Fund - 'we acknowledge the grant we have received from the Ridgeons Community Fund, a charitable fund managed by Cambridgeshire Community Foundation'.

### **Expenditure**

The majority of all costs are in relation to the salary costs of STARS staff. Our overheads are kept to a minimum as we strive to spend the highest proportion of incoming resources on direct delivery of the STARS service to the children, families and the professionals we support. As our service is chosen more frequently by statutory organisations for support, so the needs of the clients are more complex and require more skilled counselling support.

# STARS Children's Bereavement Support Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2017

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## Plans for future periods

### **Future Developments**

STARS is committed to providing high quality counselling support for children and their families at times of acute loss surrounding the death of someone significant in the children's lives. STARS' strength lies in its focus on child bereavement; in continual training for the counsellors in the range of therapies that help children express feelings of grief and in established relationships with schools, hospices and other local partners.

We are aware however, of challenges facing us in the year ahead. The demand from schools and families for specialist bereavement support continues to grow, especially in cases when the death of a loved one is imminent which can be a particularly distressing time for the child. As resources tighten more widely, we are also conscious of the increasing complexity of the family situations of many of the children referred to us.

Our plans for the future are geared towards meeting this increasing need through building on our strengths. We aim to continue supporting greater numbers of children through offering placements to high-calibre trainee children's counsellors and providing professional training on therapies and child behaviour for all our counsellors throughout the year. We look to building on our successful opportunities for family support after counselling is completed and to involving users of STARS further in directing its services. Finally, we look forward to working creatively with our partners in Cambridgeshire to extend our reach and meet the increasing needs of the children.

We are extremely grateful for all our local supporters and an exciting development for the year ahead is the establishment of the Friends of STARS. The Friends will help to increase our profile letting people know of the work of STARS and support the new opportunities and initiatives in the year ahead.

# STARS Children's Bereavement Support Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2017

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## Plans for future periods *(continued)*

### Objectives for 2018

The Trustees met and agreed the following objectives for 2018:

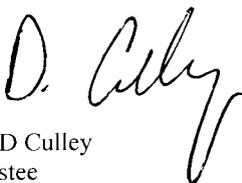
- Continue Volunteer recruitment;
- Ensure a high standard of volunteer induction and appraisal programme;
- Review Service policies and procedures;
- Gain volunteer training accreditation;
- Review programmes of Continuing Professional Development for all employees;
- Develop the role of the Service Coordinator/Business Manager, with potential to merge with the Fundraiser role;
- Achieve user involvement via an Open Day (in support of CiN funding);
- Develop Friends of Stars;
- Ensure continued press and radio promotions;
- Ensure user involvement through peer support groups; and
- Review fundraising targets and align with service outputs

### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 16.08.18. and signed on behalf of the board of trustees by:

Mr D Culley  
Trustee



P Isaac  
Charity Secretary



# STARS Children's Bereavement Support Services

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of STARS Children's Bereavement Support Services

Year ended 31 December 2017

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I report to the trustees on my examination of the financial statements of STARS Children's Bereavement Support Services ('the charity') for the year ended 31 December 2017.

## Responsibilities and basis of report

The trustees are also the directors of the company for the purposes of company law are responsible for the preparation of the financial statements. The 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. I am qualified to undertake the examination by being a qualified member of 'Accounting body'. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

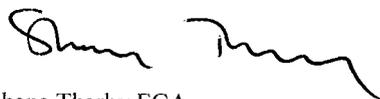
- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

## Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Shane Tharby FCA  
For and on behalf of Streets Chartered Accountants  
Independent Examiner

3 Wellbrook Court  
Girton  
Cambridge  
CB3 0NA

17/8/18

# STARS Children's Bereavement Support Services

Company Limited by Guarantee

Statement of Financial Activities  
(including income and expenditure account)

Year ended 31 December 2017

		2017		2016	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	115,221	500	115,721	36,036
Charitable activities	6	50,660	—	50,660	50,660
Other income	7	2,056	—	2,056	120
<b>Total income</b>		<u>167,937</u>	<u>500</u>	<u>168,437</u>	<u>86,816</u>
<b>Expenditure</b>					
Expenditure on charitable activities		127,436	500	127,936	82,471
<b>Total expenditure</b>		<u>127,436</u>	<u>500</u>	<u>127,936</u>	<u>82,471</u>
<b>Net income and net movement in funds</b>		<u>40,501</u>	<u>—</u>	<u>40,501</u>	<u>4,345</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		32,054	—	32,054	27,709
<b>Total funds carried forward</b>		<u>72,555</u>	<u>—</u>	<u>72,555</u>	<u>32,054</u>

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

The notes on pages 13 to 23 form part of these financial statements.

# STARS Children's Bereavement Support Services

Company Limited by Guarantee

Statement of Financial Position

31 December 2017

	Note	2017		2016	
		£	£	£	£
<b>Current assets</b>					
Debtors	11	–		12,665	
Cash at bank and in hand		<u>79,251</u>		<u>34,943</u>	
		79,251		47,608	
<b>Creditors: amounts falling due within one year</b>	12	<u>6,696</u>		<u>15,554</u>	
<b>Net current assets</b>			<u>72,555</u>		<u>32,054</u>
<b>Total assets less current liabilities</b>			<u>72,555</u>		<u>32,054</u>
<b>Net assets</b>			<u>72,555</u>		<u>32,054</u>
<b>Funds of the charity</b>					
Unrestricted funds			<u>72,555</u>		<u>32,054</u>
<b>Total charity funds</b>	13		<u>72,555</u>		<u>32,054</u>

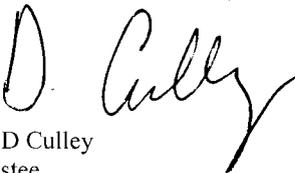
For the year ending 31 December 2017 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 16.08.18 and are signed on behalf of the board by:

  
Mr D Culley  
Trustee

The notes on pages 13 to 23 form part of these financial statements.

# STARS Children's Bereavement Support Services

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2017

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## 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.

### Going concern

The charity expressed concern about the risk of current regular income resources, the Chair raised the solution of a possible partnering agreement with another charity. The charity continues to rely on donations from individuals and corporate fundraising.

### 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 has restricted income funds used to account for situations where conditions are attached to grants requiring the funds to be expended on a specific project.

# STARS Children's Bereavement Support Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2017

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## 3. Accounting policies *(continued)*

### 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.

### 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 arrangement 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 paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

## 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

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 December 2017

## 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
<b>Donations</b>			
Other donations & Voluntary income	49,780	–	<b>49,780</b>
Trusts and Foundations	61,264	–	<b>61,264</b>
Corporate Fundraising	4,177	–	<b>4,177</b>
Pye Foundation	–	–	–
Donations towards counselling	–	500	<b>500</b>
	<u>115,221</u>	<u>500</u>	<u><b>115,721</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
<b>Donations</b>			
Other donations & Voluntary income	15,808	–	15,808
Trusts and Foundations	18,173	–	18,173
Corporate Fundraising	805	–	805
Pye Foundation	–	1,000	1,000
Donations towards counselling	–	250	250
	<u>34,786</u>	<u>1,250</u>	<u>36,036</u>

## 6. Charitable activities

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Commissioning monies	<u>50,660</u>	<u>50,660</u>	<u>50,660</u>	<u>50,660</u>

## 7. Other income

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Training income	270	<b>270</b>	–	–
Other income	<u>1,786</u>	<u><b>1,786</b></u>	<u>120</u>	<u>120</u>
	<u>2,056</u>	<u><b>2,056</b></u>	<u>120</u>	<u>120</u>

## 8. Independent examination fees

	2017 £	2016 £
Fees payable to the independent examiner for:		
Preparation and Independent examination of the financial statements	<u>900</u>	<u>864</u>

# STARS Children's Bereavement Support Services

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 December 2017

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## 9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2017	2016
	£	£
Wages and salaries	76,852	52,392
Social security costs	15,282	8,372
	<u>92,134</u>	<u>60,764</u>

The average head count of employees during the year was 6 (2016: 2).

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

## 10. Trustee remuneration and expenses

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

During the year 5 (2016: 4) trustees incurred travel expenses of £4,623 (2016: £5,138).

## 11. Debtors

	2017	2016
	£	£
Trade debtors	–	12,665
	<u>–</u>	<u>12,665</u>

## 12. Creditors: amounts falling due within one year

	2017	2016
	£	£
Trade creditors	1,065	1,854
Accruals and deferred income	5,631	13,700
	<u>6,696</u>	<u>15,554</u>

# STARS Children's Bereavement Support Services

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 December 2017

## 13. Analysis of charitable funds

### Unrestricted funds

	At 1 January 2017	Income	Expenditure	At 31 December 2017
	£	£	£	£
General funds	<u>32,054</u>	<u>167,937</u>	<u>(127,436)</u>	<u>72,555</u>

### Restricted funds

	At 1 January 2017	Income	Expenditure	At 31 December 2017
	£	£	£	£
Restricted Fund	<u>—</u>	<u>500</u>	<u>(500)</u>	<u>—</u>

All restricted funds received were funding towards specific activities or costs incurred during the year.

## 14. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2017	Total Funds 2016
	£	£	£
Current assets	79,251	<b>79,251</b>	47,608
Creditors less than 1 year	(6,696)	<b>(6,696)</b>	(15,554)
<b>Net assets</b>	<u>72,555</u>	<u>72,555</u>	<u>32,054</u>

## 15. Related parties

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

# STARS Children's Bereavement Support Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2017

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The following pages are not subject to the independent examiners report.

# STARS Children's Bereavement Support Services

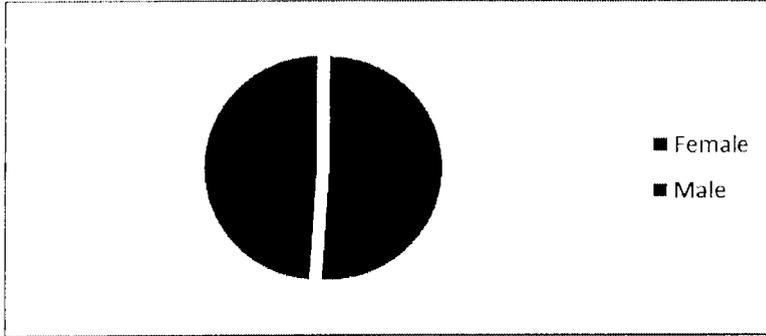
Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

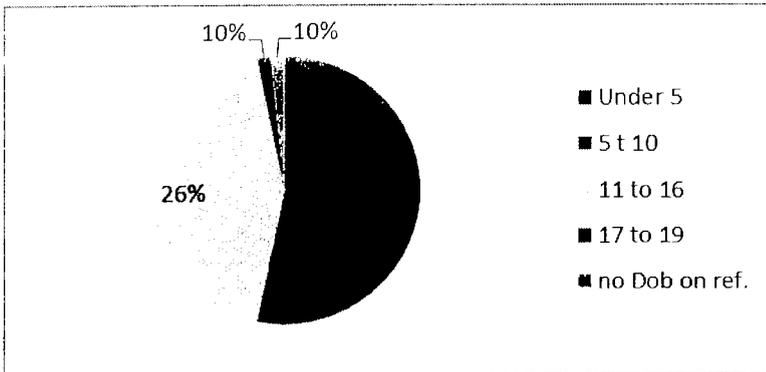
Year ended 31 December 2017

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Gender of client (94 female, 90 Male)



Age range of clients



# STARS Children's Bereavement Support Services

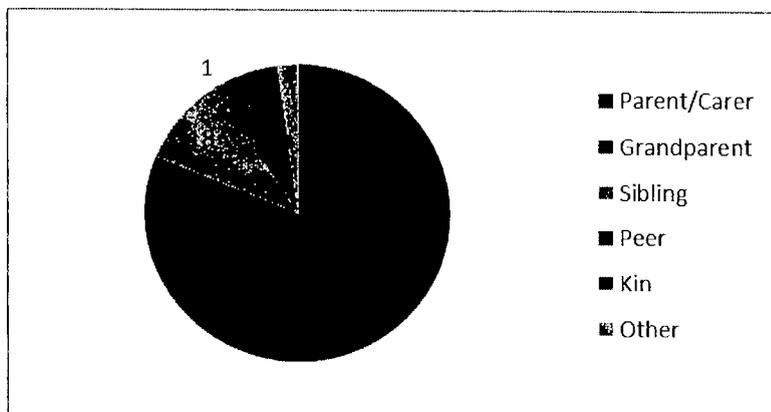
Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2017

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Relationship of deceased to child



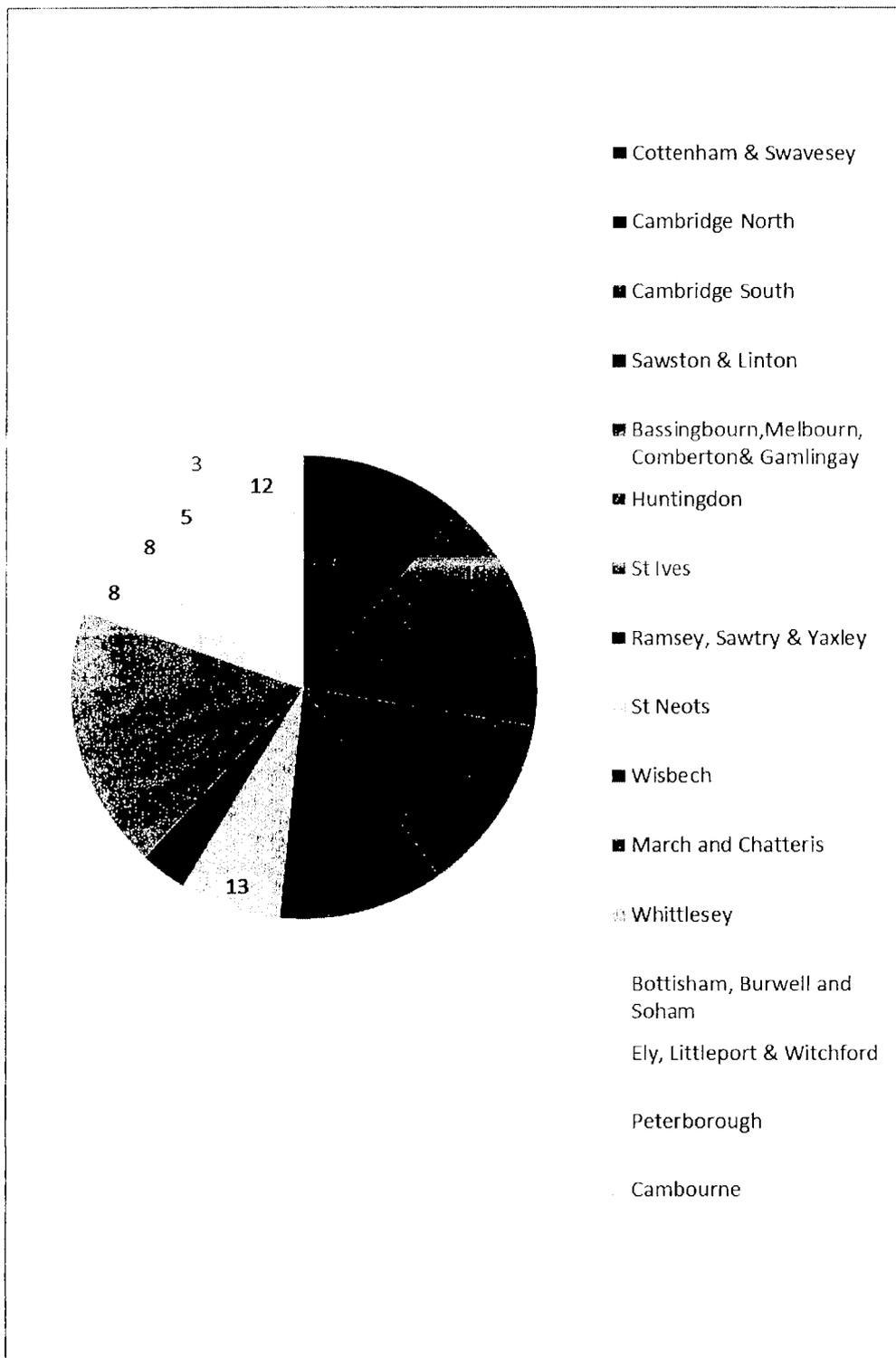
# STARS Children's Bereavement Support Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2017

Area of County



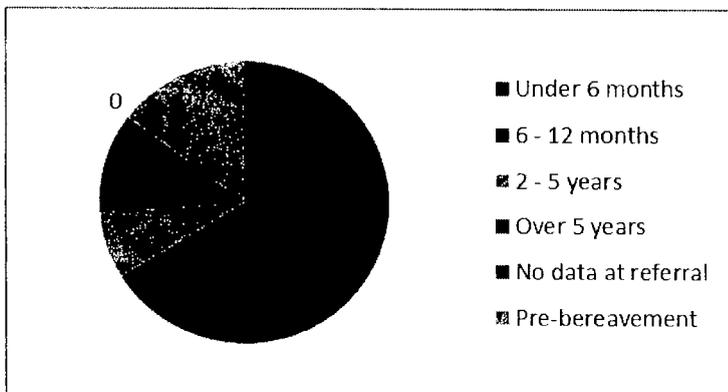
# STARS Children's Bereavement Support Services

Company Limited by Guarantee

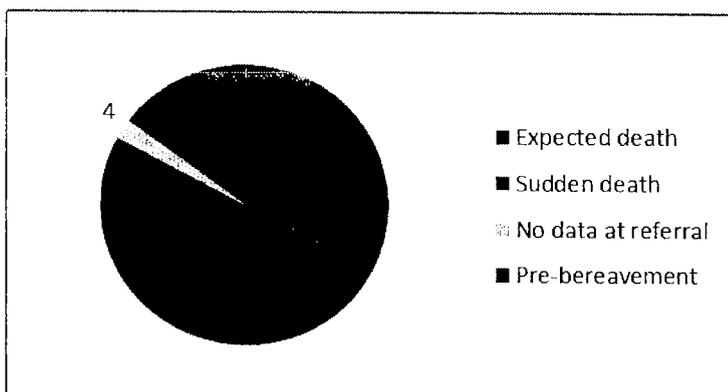
Notes to the Financial Statements *(continued)*

Year ended 31 December 2017

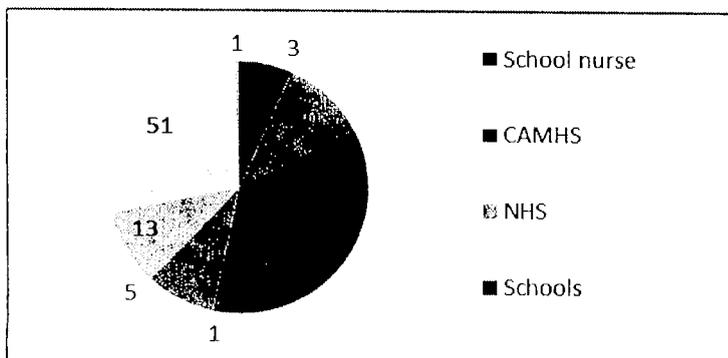
## Time of referral from bereavement date



## Cause of death



## Referral source



# STARS Children's Bereavement Support Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2017

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## Grief complications

