

Annual report and financial statements

Year ended 31 March 2018

Registered charity no. 1071144

Company no. 03533488

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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 OBE	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
The Maltings
East Tyndall Street
Cardiff
CF24 5EA

Principal bankers The 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 within the catchment areas.

Our services

The Service provides professional and accessible counselling, delivering the best possible outcomes to clients. Counselling is provided both through one to one sessions with a counsellor and through 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 other half are referred by GPs, mental health, drug, alcohol and homelessness teams. Clients resident elsewhere in London also access our services, but 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 to ensure the Service remains accessible to all.

Our people

The Service is delivered by a strong, committed team of counsellors working in a voluntary capacity, 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 counsellors are represented within the Board. The Trustees meet as a Board once every 2 months. None of the trustees receive payment.

The Trustees appointed Vybra Morris to act as a Director responsible for the day-to-day running of the Service. All paid staff and counsellors report to the Director and the Director reports to the Board of Trustees. The paid staff recruit, train, and support counsellors; and manage the Service including its contracts with CCGs, its premises and legal obligations as well as raising funds.

The counselling is provided by some 60 counsellors. 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 funding 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 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 2018. The Board of Trustees confirm 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

In the twelve months to March 2018:

- In total the Charity delivered some 4,500 counselling sessions to clients, the majority of which were free of charge. All the requirements of our NHS contracts have been met. For this service we had some 60 sessional counsellors.
- Our data shows that we continue to demonstrate good outcomes, with 54% of clients moving into recovery, which means we exceed the required contract standard. Client Satisfaction questionnaires consistently give extremely positive feedback for all contracted clients and contributing clients.
- The Service is successfully managing some significant financial challenges. It has continued to diversify its offering to clients, to make itself more accessible and ended the year with a small surplus, which means the Charity retains enough reserve funds.

Our NHS contracts

This success has been built in large part on the long-term relationship that the Charity has enjoyed with Camden CCG and Islington CCG. We continue to have contracts with Camden and with Islington.

To deliver these contracts, the service works in partnership with a range of bodies. To win 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 Accept Consortium: our partners are Nafsiyat, Women's Therapy Centre and The Maya Centre.

The 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. Islington, in the last year, is not in IAPTUS.

Restructuring and diversifying our services to clients

The sudden loss of the Westminster contract at the end of 2016/17 combined with a reduction in 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 developed 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 Bereavement Therapy has, after a successful year, with excellent client feedback become a core part of our service.
- Longer term counselling outside NHS contracts has also been restarted involving some client contributions.
- A new "Loss Service" and a "Pre-Bereavement" service began, both of which have been well received by clients.

The Service will continue to monitor these new services and review the outcomes, as well as consider other new services as a key part of its objectives for 2018/19 and beyond to ensure that it offers a range of accessible services which meet client needs.

The objectives of the Trustees for last year, 2017/18

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. **Complete the staff restructuring and financial stabilization** mentioned above including more focus on fundraising: **Achieved** – staff restructuring concluded and development of fundraising strategy, including plans for recruitment of temporary fundraising post to secure new sources of funding for the Charity.
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: **Achieved** – continued expansion of services, with successful group therapy, as well as the introduction of loss counselling and Saturday opening.

3. **Continue system development** by introducing IAPTUS for Islington clients: **Achieved** – IAPTUS implemented for Islington in April 2018
4. **Work for the renewal of our Islington Contract in 2018** with our partner organizations: **Achieved** – contract awarded during 2017/18.

Objectives of the Trustees for 2018/19

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

1. Building on the success of the new services introduced, we will continue to develop new clinical services, particularly Group Work, reflecting on the feedback from clients.
2. Our people really matter to us. Recognising the value to the Service of its counsellors, we will continue to work on strategies to retain more experienced counsellors.
3. Long term sustainability of the Service continues to be a focus. The trustees have recognised the need to secure new sources of income to ensure the Service remains as accessible as possible. We will therefore recruit a part time Fundraiser to secure new sources of income particularly from Trusts.
4. The Service will also look to continue its long term relationship with Camden CCG and will bid to retain the Camden contract as part of the current consortium (contract expires end March 2019).
5. We will also work to deliver training opportunities for our counsellors, working in partnership with iCope Camden and with our own counsellors in-house.

Financial Review

During the current financial year the charity achieved a surplus of £20,729 (2017: surplus of £8,997), increasing total reserves at year end to £124,265 (2017: £103,536).

All reserves held at year end, in both the current and prior year were unrestricted in nature, however over the past two years the trustees designated £5,000 to future leasehold dilapidation costs, resulting in free or general reserves at year end of £119,265 (2017: £99,536).

Reserves Policy

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. Reserves at 31 March 2018 stand at 9 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.

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 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 a (small) 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 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 and information in pages 2 to 6 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 2nd October 2018 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 to the Trustees on my examination of the accounts of Camden, City, Islington & Westminster Bereavement Service (charity number 1071144, company number 03533488) for the year ended 31 March 2018 which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ('the 2011 Act') nor under Part 16 of the 2006 Act, and that an independent examination is needed.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, 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 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

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

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

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



Andrew Philip Nash ACA

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

Dated: 18th October 2018

Andy Nash Accounting & Consultancy Ltd
The Maltings
East Tyndall Street
Cardiff
CF24 5EA

Statement of Financial Activities

Incorporating the Income & Expenditure Account and the Statement of Recognised Gains & Losses
For the year ended 31 March 2018

	Notes	Unrestricted funds Year ended 31 Mar 2018 £	Restricted funds Year ended 31 Mar 2018 £	Total funds Year ended 31 Mar 2018 £	Total funds Year ended 31 Mar 2017 £
Income from					
Donations and legacies	2	57,593	-	57,593	53,834
Charitable activities	3	-	114,769	114,769	134,240
Investment activities		1	-	1	27
Total income		57,594	114,769	172,363	188,101
Expenditure on:					
Charitable activities					
Bereavement counselling services	4 & 5	36,865	114,769	151,634	179,104
<i>Total charitable activities</i>		<i>36,865</i>	<i>114,769</i>	<i>151,634</i>	<i>179,104</i>
Total expenditure		36,865	114,769	151,634	179,104
Net income/(expenditure)		20,729	-	20,729	8,997
Reconciliation of funds:					
Total funds brought forward	9	103,536	-	103,536	94,539
Total funds carried forward	9	124,265	-	124,265	103,536

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

The notes on pages 10 to 17 form part of the financial statements.

Balance Sheet

As at 31 March 2018

	Notes	31 Mar 2018 £	31 Mar 2017 £
Fixed assets:			
Tangible assets	6	1,356	2,520
Current assets:			
Debtors & prepayments	7	43,040	46,799
Cash at bank and in hand		83,380	56,819
		<u>126,420</u>	<u>103,618</u>
Liabilities:			
Creditors: amounts falling due within one year	8	(3,511)	(2,602)
Net current assets/(liabilities)		<u>122,909</u>	<u>101,016</u>
Net assets/(liabilities)		<u><u>124,265</u></u>	<u><u>103,536</u></u>
The funds of the charity:			
Designated funds	9 & 10	5,000	4,000
General funds	9 & 10	119,265	99,536
Unrestricted funds		<u>124,265</u>	<u>103,536</u>
Total charity funds		<u><u>124,265</u></u>	<u><u>103,536</u></u>

The notes on pages 10 to 17 form part of the financial statements.

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

2018, and the members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2018 under section 476 of the Companies Act 2006.

They were approved and authorised for issue by the Board of Trustees on 2nd October 2018 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 2018, 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 2018 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 9 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 9 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 4 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.

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.

2. Income from donations and legacies

	Unrestricted funds Year ended 31 Mar 2018 £	Restricted funds Year ended 31 Mar 2018 £	Total funds Year ended 31 Mar 2018 £
Individual donations	30,916	-	30,916
Trusts and foundations	6,000	-	6,000
Client contributions	15,402	-	15,402
Donations from use of rooms	5,275	-	5,275
	57,593	-	57,593

	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

3. Income from charitable activities

	Unrestricted funds	Restricted funds	Total funds
	Year ended	Year ended	Year ended
	31 Mar 2018	31 Mar 2018	31 Mar 2018
	£	£	£
Camden Commissioners/CCG	-	88,769	88,769
Islington Commissioners/CCG	-	26,000	26,000
	-	114,769	114,769

	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Total funds</i>
	<i>Year ended</i>	<i>Year ended</i>	<i>Year ended</i>
	<i>31 Mar 2017</i>	<i>31 Mar 2017</i>	<i>31 Mar 2017</i>
	<i>£</i>	<i>£</i>	<i>£</i>
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

4. Total expenditure

	Unrestricted funds Year ended 31 Mar 2018 £	Restricted funds Year ended 31 Mar 2018 £	Total funds Year ended 31 Mar 2018 £
Staff costs	21,855	68,039	89,894
Other staff and consultant costs	3,529	10,986	14,515
Premises costs	8,463	26,348	34,811
Other costs	3,018	9,396	12,414
	36,865	114,769	151,634

	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

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 5.

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

	Total funds Year ended 31 Mar 2018 £	Total funds Year ended 31 Mar 2017 £
Independent examination	1,170	1,206
Depreciation	1,164	1,881
	2,334	3,087

5. Staff costs

	Total funds Year ended 31 Mar 2018 £	<i>Total funds Year ended 31 Mar 2017 £</i>
Gross salaries	86,870	111,467
Employer's NIC	2,620	5,035
Employer's pension	404	90
	<u>89,894</u>	<u>116,592</u>

The average weekly full time equivalent was 2 FTE (2017 – 3 FTE).

The average headcount during the period was 11 persons (2017 – 11 persons).

No employee received employee benefits of more than £60,000 (2017 – NIL).

The total employee benefits paid to key management personnel during the year was £43,975 (2017 - £34,937).

During the year no statutory redundancy payments were made (2017: £5,478).

6. Tangible fixed assets

	Leasehold improvements £	Office equipment £	Total £
Cost			
At 1 April 2017	1,020	5,030	6,050
At 31 March 2018	<u>1,020</u>	<u>5,030</u>	<u>6,050</u>
Accumulated depreciation			
At 1 April 2017	311	3,219	3,530
Charge for the year	204	960	1,164
At 31 March 2018	<u>515</u>	<u>4,179</u>	<u>4,694</u>
Net book value			
At 1 April 2017	<u>709</u>	<u>1,811</u>	<u>2,520</u>
At 31 March 2018	<u>505</u>	<u>851</u>	<u>1,356</u>

7. Debtors and prepayments

	Total Year ended 31 Mar 2018 £	Total Year ended 31 Mar 2017 £
Trade debtors	22,192	24,664
Accrued income	9,472	3,805
Gift aid due from HMRC	5,126	12,080
Prepayments	6,250	6,250
	43,040	46,799

8. Creditors – amounts falling due within one year

	Total Year ended 31 Mar 2018 £	Total Year ended 31 Mar 2017 £
Accruals	3,511	2,602
	3,511	2,602

9. Analysis of charity funds

	Balance brought forward Year ended 31 Mar 2018 £	Income for the period Year ended 31 Mar 2018 £	Expenditure in the period Year ended 31 Mar 2018 £	Transfers between funds Year ended 31 Mar 2018 £	Balance carried forward Year ended 31 Mar 2018 £
Unrestricted funds					
General fund	99,536	57,594	(36,865)	(1,000)	119,265
Designated funds - leasehold dilapidations	4,000	-	-	1,000	5,000
	103,536	57,594	(36,865)	-	124,265
Restricted funds					
Camden Commissioners/CCG	-	88,769	(88,769)	-	-
Islington Commissioners/CCG	-	26,000	(26,000)	-	-
	-	114,769	(114,769)	-	-
	103,536	172,363	(151,634)	-	124,265

Designated funds – leasehold dilapidations

The trustees have decided to put aside an additional £1,000 to cover any potential dilapidation costs incurred on termination of the current office lease in September 2020 (in the prior year £4,000 had been put aside). 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 previously 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 2017 £</i>	<i>Income for the period Year ended 31 Mar 2017 £</i>	<i>Expenditure in the period Year ended 31 Mar 2017 £</i>	<i>Transfers between funds Year ended 31 Mar 2017 £</i>	<i>Balance carried forward Year ended 31 Mar 2017 £</i>
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Unrestricted funds

General fund	94,539	53,861	(44,864)	(4,000)	99,536
Designated funds - leasehold dilapidations	-	-	-	4,000	4,000
	<u>94,539</u>	<u>53,861</u>	<u>(44,864)</u>	<u>-</u>	<u>103,536</u>

Restricted funds

Camden Commissioners/CCG	-	81,084	(81,084)	-	-
Islington Commissioners/CCG	-	29,750	(29,750)	-	-
Westminster Commissioners/CCG	-	23,406	(23,406)	-	-
	<u>-</u>	<u>134,240</u>	<u>(134,240)</u>	<u>-</u>	<u>-</u>
	<u>94,539</u>	<u>188,101</u>	<u>(179,104)</u>	<u>-</u>	<u>103,536</u>

10. Analysis of net assets

	General funds Year ended 31 Mar 2018 £	Designated funds Year ended 31 Mar 2018 £	Restricted funds Year ended 31 Mar 2018 £	Total funds Year ended 31 Mar 2018 £
Fixed assets	1,356	-	-	1,356
Current assets	121,420	5,000	-	126,420
Current liabilities	(3,511)	-	-	(3,511)
	<u>119,265</u>	<u>5,000</u>	<u>-</u>	<u>124,265</u>

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

11. Other financial commitments

At 31 March 2018, 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 2018	<i>31 Mar 2017</i>
	£	<i>£</i>
Within one year	25,000	<i>25,000</i>
Within one to five years	12,500	<i>37,500</i>
	37,500	<i>62,500</i>

12. Trustee remuneration

During the year, no trustee received any remuneration (2017 - £NIL). No members of the Board of Trustees received reimbursement of expenses (2017 - £NIL).

13. Related party transactions

During the year unrestricted donations totalling £18,000 (2017: £20,000) were gratefully received from Michael Palin, who is the spouse of Helen Palin, one of the trustees. A further unrestricted grant of £6,000 (2017: £9,000) was received from the Gill Franklin Trust which has one trustee in common with the charity – Norman Franklin.

14. 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.