

COMPANY REGISTRATION NUMBER: 05894708
CHARITY REGISTRATION NUMBER: 1122625

STARS Children's Bereavement Support Services

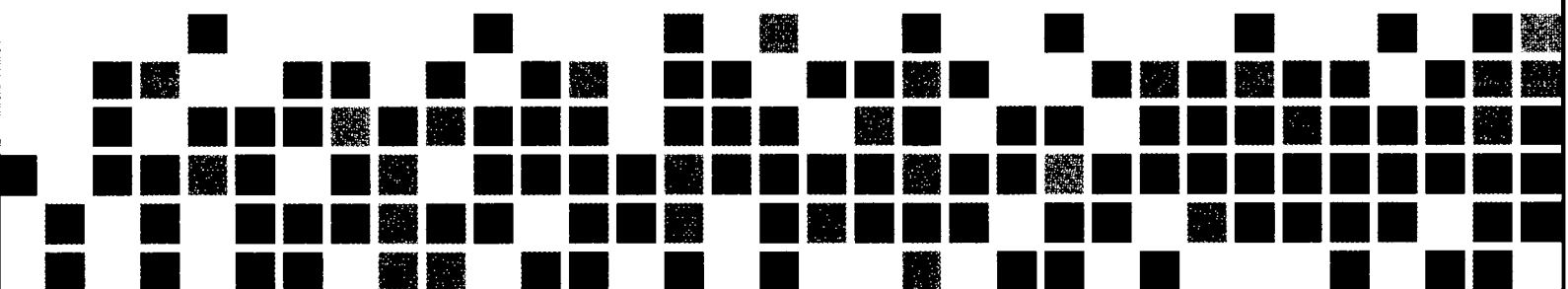
Company Limited by Guarantee

Unaudited Financial Statements

For the year ended

31 December 2018

STREETS[®]
CHARTERED ACCOUNTANTS



STARS Children's Bereavement Support Services

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2018

	Pages
Trustees' annual report (incorporating the director's report)	1 to 12
Independent examiner's report to the trustees	13 to 14
Statement of financial activities (including income and expenditure account)	15
Statement of financial position	16
Notes to the financial statements	17 to 22

STARS Children's Bereavement Support Services

Company Limited by Guarantee

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

Year ended 31 December 2018

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 2018.

Reference and administrative details

Registered charity name STARS Children's Bereavement Support Services

Charity registration number 1122625

Company registration number 05894708

Principal office and registered office c/o CPDC
Foster Road
Trumpington
Cambridge
CB2 9NL

The trustees Mr D Culley
Mr P Isaac
Ms J Bemrose
Mrs Y Saunders
Mr T E Saunders
Ms D Crowe (Appointed 15 July 2019)
Ms R Wood (Appointed 22 July 2019)
Mr G Forster (Resigned 14 June 2018)
Mrs J Naylor (Resigned 31 March 2019)

COMPANY SECRETARY P Isaac

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

STARS Children's Bereavement Support Services

Company Limited by Guarantee

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

Year ended 31 December 2018

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).

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 bi-monthly 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.

STARS Children's Bereavement Support Services

Company Limited by Guarantee

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

Year ended 31 December 2018

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.

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 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.

STARS Children's Bereavement Support Services

Company Limited by Guarantee

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

Year ended 31 December 2018

Objectives and activities *(continued)*

Activities

STARS services are carried out through one-to-one and by group work sessions (such as the family days when children have already received individual support) 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 and education 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, 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 2018

Achievements and performance

Review of Activities

The Trustees agreed the following objectives for 2018 and achieved these outcomes:

- Continue Volunteer recruitment - There is a steady inflow of appropriately skilled and experienced volunteer counsellors and this should be sustained to prevent burnout with existing staff and volunteers - while to help ensure numbers are sufficient to meet funded capacity.
- Ensure a high standard of volunteer induction and appraisal programme - Delivered professionally and in a consistent manner.
- Review Service policies and procedures - this is a continual process, and care is taken to ensure policies and procedures adhere to charity and HR good practice.
- Gain volunteer training accreditation - Ongoing.
- Review programmes of Continuing Professional Development for all employees - All staff take part in individual training to develop their counselling skills and the knowledge, skills and understanding they gain through training is shared through structured and informal sessions with other staff and volunteers.
- Develop the role of the Service Coordinator/Business Manager, with potential to merge with the Fundraiser role - the role of Service Manager has consolidated well and there remains to identify a means of sustaining fundraising through either merging this role or providing fundraising separately, ongoing.
- Achieve user involvement via an Open Day (in support of CiN funding) - Yet to take place.
- Develop Friends of Stars - Ongoing.
- Ensure continued press and radio promotions - excellent press covering during the year, culminating in a lead TV slot on local television news programme.
- Ensure user involvement through peer support groups - there is good and close engagement with Arthur Rank, and this will continue. Ties with Chums have yet to be developed.
- Review fundraising targets and align with service outputs - Local fundraising has enabled reserves to be increased, and the charity is well placed to remain a going concern during 2019. However, with a number of large sources of monthly income ceasing in 2019 it is critical that other sources of funding are identified and there remains a sustained push for local fundraising.

2018 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 previous year, services previously commissioned by the Local Authority were moved to a children's mental 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 2018, in part due to reputational spread amongst schools and professionals and also to increased PR and fundraising activity.

STARS Children's Bereavement Support Services

Company Limited by Guarantee

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

Year ended 31 December 2018

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 proved successful and family days held each year funded by GMSN enhanced the family support given through Children in Need.

On the Family Day held in October 2018, families were separated into groups of adults 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, Addenbrooke's Hospital, Macmillan Cancer Support and Maggie's and these 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.

STARS was selected to be the charity for the annual Cambridge Beer Festival, which provided a significant opportunity to further raise the charity's profile. It was heartening to be reminded of just how many people actually knew of the service, and donations were astounding, with some £18,000 being raised in just one week. The support of friends and volunteers in raising these funds is acknowledged.

Funding has also been secured from the Evelyn Trust from January 2018 and this partially filled 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 she is proving to be a real force behind the service.

There has been good consolidation amongst the staff team and volunteer cohort over the year. An Administrator was appointed in September to take over responsibility for clinical and organisational administration from the Service Manager. A Book Keeper has been contracted to carry out the finance role, also from September. Four new volunteer counsellors were inducted and joined the volunteer cohort raising the total number to nine.

Branding

2018 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.

STARS Children's Bereavement Support Services

Company Limited by Guarantee

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

Year ended 31 December 2018

Achievements and performance *(continued)*

Infrastructure

All client processes were reviewed and updated over the year, ensuring they were safe, effective and in line with data protection requirements. This also prepared STARS for the implementation of a new, fit for purpose database and electronic client management system that has come on stream in 2019. New promotion resources have also been created and produced to help raise awareness of STARS and the importance of bereavement support.

The tremendous efforts of our staff, trustees, local business community and supporters mean that we enter 2019 in better financial health, with a greater public awareness and optimism for what 2019 will bring.

Service information and statistics - volume of services

There were 191 referrals during 2018, an increase of 33 from the previous year.

Service information and statistics - service delivery

STARS supports children and young people county-wide. Of the 191 referrals in 2018 (184 in 2017, 158 in 2016, 212 in 2015 and 198 in 2014), 26% were from Huntingdonshire; 25% from South Cambridgeshire; 24% from Fenland; 20% from Cambridge City and 5% from East Cambridgeshire. Although assessments may take place at STARS, support sessions are almost always provided in the children's own schools - this enables sessions to take place in a supportive and familiar environment that is accessible for the child, although results in significant time and travel for the counsellors.

STARS has established close working relationships with its partners in education, health, palliative and social care. Although 27% of children and young people made contact with STARS themselves or through their parents and carers, 73% were referred by a varied range of third-party professionals. 32% of referrals were from schools; 22% from social care; 9% from palliative care; 12% from child mental health services and 3% from GPs. The percentage of referrals from the local authority increased by 3%, reflecting the continuing complexity of family situations experienced by the children and young people. The number of referrals from health rose by 7% overall and the 9% from palliative care reflects a focus on pre-bereavement cases.

Referral rates have been generally stable throughout the year, with the exception again being the first quarter of the year when there were 58 referrals (60 in the first three months of 2017). 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 and the Evelyn Trust Projects enabled STARS to develop its pre-bereavement service, referred into by 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 was the Family Day on 6th October, funded by Global's Make Some Noise. Six families attended bringing a total of 16 family members. All of the families that participated had experienced significant bereavement and the child or young person had received one on one bereavement counselling from the counsellors at Stars. 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

STARS Children's Bereavement Support Services

Company Limited by Guarantee

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

Year ended 31 December 2018

Achievements and performance *(continued)*

to talk about their feelings and experiences. One parent said:

"We laughed, we cried, we talked, we cried some more - but we had fun doing it."

Financial review

Reserves Policy

The Charity is currently holding £93,594 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 and 2018 allows STARS to develop its service strategy as it identifies new sources of funding to support existing and future projects; this is key objective for the charity in 2019.

STARS Children's Bereavement Support Services

Company Limited by Guarantee

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

Year ended 31 December 2018

Financial review (continued)

Principal Funding

During 2018 STARS received a record level of funding and donations totalling £171,854. This included project funding from Global Makes Some Noise (£40,128), Children in Need (£21,348) and The Evelyn Trust (£24,800). The Charity is extremely grateful to have raised a further £85,578. This figure includes £18,000 raised by STARS volunteers at the Cambridge Beer Festival.

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

Children in Need
Global's Make Some Noise
Evelyn Trust
Cole Foundation
Albert Hall Trust
Irwin Mitchell
Lakeside Lodge Golf Club
Pure Quiz
Thriplow Daffodil Weekend
Beer Festival
City & University of Cambridge Masonic CT
Woodland Trust
Mentizo
Bourn C of E Primary Academy
D C Norris and Company
Health Education England
March Committee for Children's Charities
Mark Thomas
Shelford Primary School
St Thomas a Becket Church Ramsey
Carter Jonas
Cambridge Building Society & Cambridge News
Corpus Christi College
GW Pharmaceuticals
Siemens
Trinity College
10 year old's sponsored bike ride
Kynaston Lodge Freemasons
D C Norris

The Charity was most grateful for one legacy donation and received a donation in memoriam; it was also most grateful to Katy O'Reilly who gave the charity a great number of Usborne books for the enjoyment of the children.

Expenditure

Most of the expenditure incurred is 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 2018

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 2018

Plans for future periods *(continued)*

Objectives for 2019

The Trustees met and agreed the following objectives for 2019:

- Review outputs and identify ways of remaining within funded capacity;
- Determine feasibility of establishing a Fenland satellite to meet demand in that area and reduce burden on excessive travelling from Cambridge;
- Develop relationships with local companies/corporates to maintain/improve community giving;
- Critically examine current processing of referrals to ensure service only accepts up to capacity, and staff and volunteers are reasonably able to respond to the pipeline;
- Conversely, consider increased capacity needs to meet current demand, both HR and financial implications;
- Ensure continued viability of the Service;
- Ensure the shape and size of the Trustees is right for the outputs of the charity;
- Develop Friends of Stars;
- Gain volunteer training accreditation;
- Review programmes of Continuing Professional Development for all employees;
- Maintain volunteer recruitment;
- Ensure a consistent Volunteer Induction & Appraisal Programme;
- Commercialise volunteer training;
- Introduce user involvement in Trustee meeting;
- Introduce user involvement in research studies;
- Review internal Service;
- Review 2017 - 20 Business Plan and prepare 2021 - 24 Business Plan;
- Review fundraising targets;

Small company provisions

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


STARS Children's Bereavement Support Services

Company Limited by Guarantee

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

Year ended 31 December 2018

The trustees' annual report was approved on 10/09/19 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 2018

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 2018.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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).

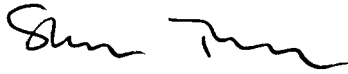
STARS Children's Bereavement Support Services

Company Limited by Guarantee

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

Year ended 31 December 2018

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

16 September 2019

STARS Children's Bereavement Support Services

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 December 2018

		2018	2017		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	90,921	19,241	110,162	115,721
Charitable activities	6	—	61,478	61,478	50,660
Other income	7	214	—	214	2,056
Total income		<u>91,135</u>	<u>80,719</u>	<u>171,854</u>	<u>168,437</u>
Expenditure					
Expenditure on charitable activities		70,096	80,719	150,815	127,936
Total expenditure		<u>70,096</u>	<u>80,719</u>	<u>150,815</u>	<u>127,936</u>
Net income and net movement in funds		<u>21,039</u>	<u>—</u>	<u>21,039</u>	<u>40,501</u>
Reconciliation of funds					
Total funds brought forward		72,555	—	72,555	32,054
Total funds carried forward		<u>93,594</u>	<u>—</u>	<u>93,594</u>	<u>72,555</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 17 to 22 form part of these financial statements.

STARS Children's Bereavement Support Services

Company Limited by Guarantee

Statement of Financial Position

31 December 2018

	Note	2018 £	£	2017 £	£
Current assets					
Debtors	11	6,247		—	
Cash at bank and in hand		97,267		79,251	
		<u>103,514</u>		<u>79,251</u>	
Creditors: amounts falling due within one year	12	<u>9,920</u>		<u>6,696</u>	
Net current assets			<u>93,594</u>		<u>72,555</u>
Total assets less current liabilities			<u>93,594</u>		<u>72,555</u>
Net assets			<u>93,594</u>		<u>72,555</u>
Funds of the charity					
Unrestricted funds			<u>93,594</u>		<u>72,555</u>
Total charity funds	14		<u>93,594</u>		<u>72,555</u>

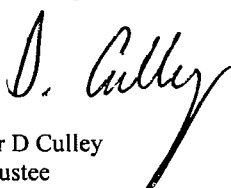
For the year ending 31 December 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 10/9/19, and are signed on behalf of the board by:


Mr D Culley
Trustee

The notes on pages 17 to 22 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 2018

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 2018

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.

Defined contribution plans

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

STARS Children's Bereavement Support Services

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 December 2018

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.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
Other donations & Voluntary income	70,145	–	70,145
Trusts and Foundations	11,854	18,741	30,595
Corporate Fundraising	8,922	–	8,922
Donations towards counselling	–	500	500
	<u>90,921</u>	<u>19,241</u>	<u>110,162</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Donations			
Other donations & Voluntary income	49,780	–	49,780
Trusts and Foundations	61,264	–	61,264
Corporate Fundraising	4,177	–	4,177
Donations towards counselling	–	500	500
	<u>115,221</u>	<u>500</u>	<u>115,721</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Commissioning monies	–	61,478	61,478
	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Commissioning monies	50,660	–	50,660

STARS Children's Bereavement Support Services

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 December 2018

7. Other income

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Training income	–	–	270	270
Other income	214	214	1,786	1,786
	<u>214</u>	<u>214</u>	<u>2,056</u>	<u>2,056</u>

8. Independent examination fees

	2018 £	2017 £
Fees payable to the independent examiner for: Preparation and Independent examination of the financial statements	<u>930</u>	<u>900</u>

9. Staff costs

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

	2018 £	2017 £
Wages and salaries	95,324	76,852
Social security costs	21,500	15,282
Employer contributions to pension plans	641	–
	<u>117,465</u>	<u>92,134</u>

The average head count of employees during the year was 5 (2017: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2018 No.	2017 No.
Administration	1	1
Clinical	2	2
	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2017: 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 2 (2017: 5) trustees incurred travel expenses amounting to £196 (2017: £4,623).

11. Debtors

	2018 £	2017 £
Prepayments and accrued income	<u>6,247</u>	<u>–</u>

STARS Children's Bereavement Support Services

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 December 2018

12. Creditors: amounts falling due within one year

	2018	2017
	£	£
Trade creditors	1,037	1,065
Accruals and deferred income	8,883	5,631
	<u>9,920</u>	<u>6,696</u>

13. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in the Statement of Financial Activities (including the income and expenditure account) as an expense in relation to defined contribution plans was £641 (2017: £Nil).

14. Analysis of charitable funds

Unrestricted funds

	At 1 January 2018	Income	Expenditure	At 31 December 2018
	£	£	£	£
General funds	<u>72,555</u>	<u>91,135</u>	<u>(70,096)</u>	<u>93,594</u>

	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 2018	Income	Expenditure	At 31 December 2018
	£	£	£	£
Restricted Fund	<u>–</u>	<u>80,719</u>	<u>(80,719)</u>	<u>–</u>

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

STARS Children's Bereavement Support Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2018

15. Analysis of net assets between funds .

	Unrestricted Funds £	Total Funds 2018 £
Current assets	103,514	103,514
Creditors less than 1 year	(9,920)	(9,920)
Net assets	<u>93,594</u>	<u>93,594</u>

	Unrestricted Funds £	Total Funds 2017 £
Current assets	79,251	79,251
Creditors less than 1 year	(6,696)	(6,696)
Net assets	<u>72,555</u>	<u>72,555</u>

16. Related parties

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