

**CITY & EAST LONDON BEREAVEMENT SERVICE**

**TRUSTEES' REPORT AND ACCOUNTS**

**FOR THE PERIOD ENDED 31ST MARCH 2018**

**Charity No: 1169797**

# **CITY & EAST LONDON BEREAVEMENT SERVICE**

## **REPORT AND ACCOUNTS**

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# CITY & EAST LONDON BEREAVEMENT SERVICE

## TRUSTEES' REPORT

### FOR THE PERIOD ENDED 31ST MARCH 2018

The Trustees present their report and accounts for the period ended 31<sup>st</sup> March 2018.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Constitution and applicable law.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

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

### How the service was founded

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

### Appointment of Trustees

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

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

### Organisation

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

#### *Charity Staff:*

Director – Sheridan Parsons  
Counselling Coordinator – Marianne Bowdler  
From October 2016 – Administrator – Juliet Hammond

Sessional Workers and Supervisors (part-time) – Trish Blundell, Ahmed Mehmet, Sally Plateau-Taylor.

### Volunteers

Our Volunteer Counsellors deliver the vast majority of the one to one counselling sessions. Each Volunteer Counsellor commits to offer counselling for up to 3 clients per week. Each client is offered up to 12 sessions of one to one counselling.

Over the course of the year this equates to 5545 hours of counselling sessions that were offered to clients. Additionally for part of the year, we have been supported administratively by a volunteer who has given three hours a week.

All our Volunteer Counsellors attend supervision as part of their role within the organisation. Therefore all Volunteer Counsellors give at least four hours per week of their time. They are there to support bereaved people at what can be the most difficult time in their lives.

We actively recruit Volunteer Counsellors from the local area as we believe that they can be a more effective link to the community and are more able to understand the needs of local groups. We also have a number of counsellors who speak more than one language so we are able to provide counselling in a number of different languages, without the need for interpreters.

# CITY & EAST LONDON BEREAVEMENT SERVICE

## TRUSTEES' REPORT (Cont/d)

### FOR THE PERIOD ENDED 31ST MARCH 2018

Our Volunteer Counsellors are professional, thoughtful, hardworking and committed and we wish to thank them all, including the following:

#### **Bereavement Counsellors:**

Beata Thomas, Bettina Bestebreur, Cate Hawke, Debi Davidson, Erin Cotter, Gemma Edwards, Gemma Grainger, John Bisset, Karen Jackson, Linda Wentum, Linda Zack, Lisa Winfield, Luc Bataillard, Man Yin Leung, Manuela Mangiafico, Masuma Sultana, Maureen Levin, Mayarun Nessa, Pammie Hamandishe, Roderic McCann, Shaun Tyndall, Scarlet Ma, Susan Burchell,

#### **Public Benefit statement**

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2)'. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

## **OBJECTIVES AND ACTIVITIES**

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

#### **Specialist Bereavement Care for Tower Hamlets**

We are the only specialist bereavement counselling service in Tower Hamlets. 25% of the clients who access the service do so because of a sudden or traumatic loss, for example:

- the death of a child
- unexpected or untimely deaths
- deaths due to car crash, murder or suicide.

Over the year we have seen a complexity of clients presenting needs. Whatever the cause of their bereavement, many of the people who access support and counselling are in enormous distress, and struggling to cope with day to day life. Many report an increase in their own physical ill-health problems. There can be a marked increase in their use of alcohol, tobacco and non-prescription drugs. They are also likely to be receiving some form of medication for depression, anxiety and/or panic attacks, stress or poor sleeping, seeing other specialist health services and visiting their GP more often. As counselling progresses we expect to see a reduction in all of these areas of concern.

Many of the people referred to us are experiencing social isolation. This may be as they become older, or because family members and friends are dispersed and they don't have support close by. Equally they may feel that no one understands and they are finding it hard to interact with others.

#### **What we offer to the community**

We continue to offer counselling to bereaved individuals, and to couples, where their child has died. 1/3 of our referrals are self-referrals, 1/3 of our referrals are from GPs, 1/3 from other Health Professionals.

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

We also provide pre-bereavement counselling to a range of clients with family or friends with life-limiting illnesses.

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

This service offers bereaved couples the opportunity to meet with a counsellor who can support them following the death of their child. The counselling provides an opportunity to talk about the circumstances of the child's death, the impact grief is having on them individually and in their relationship. Depending on the age of the child who has passed away, the counselling may also focus on any anxieties they might have about having another child.

# **CITY & EAST LONDON BEREAVEMENT SERVICE**

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

### **FOR THE PERIOD ENDED 31ST MARCH 2018**

#### **Group Bereavement Counselling**

This year we ran a very successful group for 8 clients who have completed their 1:1 sessions, but who benefited from a group that took place either side of Christmas. (6 sessions in total) This time of year is particularly difficult for those who are grieving and having a supportive space to talk about the challenges was immensely helpful and helped to reduce the feelings of isolation, as well as have some strategies to support oneself and others.

#### **Telephone helpline**

A telephone helpline one evening a week until 9pm for support and advice.

#### **Telephone counselling**

Telephone counselling for clients who have mobility issues or for clients who are unable to access counselling due to phobias such as agoraphobia, or severe emotional distress such as panic attacks

#### **CELBS Café**

This service was developed as clients fed back that social isolation continued to have a significant impact for them long after their counselling has finished. Also, as grief continues for many years there may be times in the year when clients are looking for support, but not necessarily counselling. The Café aims to provide a social space for clients to come along once a month on a Saturday morning and have refreshments and a chat. Staff from CELBS facilitate the morning.

#### **The Early Bereavement Support Service**

Given the number of referrals the service was receiving in the very early weeks and months after the bereavement, this year we have developed a new service called The Early Bereavement Support. We were aware that many people were being referred, or referring themselves to the service within the first few weeks or months following their bereavement. It is recognised that starting counselling too early can interfere with the natural process of grief and the type of support required at this time is different. The Early Bereavement Support offers a psychoeducational approach. It is more flexible, so it may be a one off session, it may be two or three sessions spread over a few months. Over the year 100 early bereavement support sessions took place. Some of the issues that clients have been supported on include:

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

#### **Advice and Consultancy to Local Professionals**

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

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

Age Concern; St Joseph's Hospice; St Paul's Church (Bow); The Carers Centre Tower Hamlets; Tower Hamlets Social Services; The Bereavement Committee at Barts Health NHS Trust; The Volunteers Centre Tower Hamlets; Tower Hamlets Alzheimer's Society; Cruse; Mind; Compass Wellbeing; Down to Earth Project (Quaker Social Action); East London Asian Family Counselling.

##### **Training**

We have developed a range of trainings which have been attended by our Volunteer Counsellors and external therapists. These build on our specialist knowledge and include topics such as Working with suicide, Self harm, Sudden and traumatic death, Introduction to working creatively with bereaved clients.

# CITY & EAST LONDON BEREAVEMENT SERVICE

## TRUSTEES' REPORT (Cont/d)

FOR THE PERIOD ENDED 31ST MARCH 2018

### ACHIEVEMENTS AND PERFORMANCE

This year we have developed the following new services:

#### Fundraising

- This year we have sought to increase our funding streams and also to raise our profile within the local community whilst doing so
- We were extremely fortunate to have runners running for CELBS in the London Marathon
- We have held a quiz night.
- We are extremely grateful to the charities and grant making trusts, including the Marie Celeste Samaritan Society and the De Beer who have supported us over the year.

#### The main activities during 2017/18:

Developing a wider range of services to support people during their grief as well as offering counselling in two locations within the borough has seen an increase in the number of people accessing our services. We consistently receive very positive feedback from clients:

*"Thank you for all your help and support. You made me think of things in another perspective made me want to go back to work find a new outcome in a positive way. Thanks"*

*"It was a lifeline for me. It has given me the space to talk 1-1 through the painful experience I am going through with the loss of my son."*

*"Thank you for supporting me in my bereaved state. It was very reassuring to realise that everything I was experiencing was 'normal' and I walked away with a slightly less leaden heart." (EBS support)*

#### Service Developments during 2017-2018

	Q1	Q2	Q3	Q4	TOTAL
Quarter	April / May / June 2017	July / Aug / Sept 2017	Oct / Nov / Dec 2017	Jan / Feb / Mar 2018	
Target Figure	125	125	125	125	<b>500</b>
Clients Referred	110	111	118	124	<b>463</b>
Clients from outside Tower Hamlets	16	16	9	10	<b>51</b>
<b>TOTAL CLIENTS</b>	<b>126</b>	<b>127</b>	<b>127</b>	<b>134</b>	<b>514</b>

#### Total number of referrals received over the year:

Many of our clients report that it is hard to solely rely on family and friends during their grief. For some, this support is not available to them. Given the circumstances of the death, for many of our clients having someone they can talk to, share their feelings and emotions with however irrational they seem, knowing this is without judgment and confidential is in itself hugely beneficial. The aim of counselling is also to help the client think about the future. Self care is an important aspect of the counselling.

95% of GP Practices in Tower Hamlets either directly refer to the service, or clients self refer having seen our leaflet at the GP practice. This is a slight increase on last year.

We would anticipate that they see the client's visits to the GP reduce over the coming months as a result of accessing counselling. We are also aware that clients report being able to manage day to day life more easily, return to work, reduce or cease taking medication for anxiety, depression and sleep as a result of accessing counselling.

# CITY & EAST LONDON BEREAVEMENT SERVICE

## TRUSTEES' REPORT (Cont/d)

### FOR THE PERIOD ENDED 31ST MARCH 2018

This year we have seen an increase over the year of referrals outside of Tower Hamlets (51 referrals in total). There may be a number of reasons for this –our information is being given out more by the 5 Barts hospitals. People are more willing to travel to access counselling as other local bereavement services have closed. The additional counselling room that CELBS now has in St Margaret's House, Bethnal Green, has also enabled more clients to access the service. Changes to other local bereavement services were also impacted on the availability or support for clients.

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

- To develop long term funding streams, and secure our funding once our current contract ends with the Clinical Commissioning Group in September 2018.

#### **SUMMARY**

We have continued to develop the range of services that we are able to offer clients, to ensure that at different times during their grief they are able to access appropriate support. We continue to receive excellent feedback from our clients who appreciate the professional and compassionate approach they experience.

We have continued to increase the number of referrals to the service year on year, and consequently the number of sessions we offer, without compromising the timeframes in which we offer the initial assessment, or for the time until counselling commences,

We continue to work in an extremely challenging funding environment. The next year will be pivotal for the future of CELBS in terms of securing sufficient funding to allow the charity to maintain our current services, and to grow and develop. We know that the support we offer creates a real saving for other services such as GPs, reducing the number of days sick leave clients have etc. Over the last year there has been a wider acceptance of the short and longer term impact of grief with celebrities and the Royal Family talking about their own experiences. This has meant that there is a greater demand for our services, and within society as a whole is a very positive step.

The charity is in a good position to embed practices and procedures and to develop the range of services we offer to strengthen what we are able to offer the residents of Tower Hamlets.

CELBS has maintained our organisational accreditation with The British Association for Counselling and Psychotherapy (No 100262).

#### **Conclusion**

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

#### **FINANCIAL REVIEW**

The Statement of Financial Activities showed a net surplus of £33,778 for the year and reserves stand at £33,778.

#### **Funding**

We wish to thank the following organisations that have given us financial support this year:

- Tower Hamlets Clinical Commissioning Group
- The Marie Celeste Samaritan Society
- John Lewis Plc.

Thank you also to the many clients who have kindly given us donations.

# CITY & EAST LONDON BEREAVEMENT SERVICE

## TRUSTEES' REPORT (Cont/d)

### FOR THE PERIOD ENDED 31ST MARCH 2018

#### Risk Management

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

#### Reserves Policy

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

The level of unrestricted reserves as at 19<sup>th</sup> April 2017, was £41,044, which represents approximately five months running costs. The Trustees are aware of the need to increase the level of reserves.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Trustees

Kate Phillips

David Flood

Polly Fitch

Catherine Tollington

**Senior Management:** Sheridan Parsons – Director

**Charity Number:** 1169797

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

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

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

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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



**CITY & EAST LONDON BEREAVEMENT SERVICE**

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

**FOR THE PERIOD ENDED 31ST MARCH 2018**

**APPROVAL**

This report was approved by the Trustees on 13<sup>th</sup> December 2018 and signed on its behalf.

**Mr David Flood**  
**Chair of the Board of Trustees**  
**City and East London Bereavement Service**

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

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2018.

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

**Independent Examiner's statement**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

**D TERRY – Chartered Accountant  
RAMON LEE LTD  
93 TABERNACLE STREET  
LONDON EC2A 4BA**

**13<sup>TH</sup> DECEMBER 2018**

# CITY & EAST LONDON BEREAVEMENT SERVICE

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31ST MARCH 2018

	Notes	Unrestricted Funds £	Restricted Funds £	2018 £
<b>Income</b>				
Grants and donations	2	45,206	-	45,206
Income from charitable activities	3	80,917	10,000	90,917
Income from other trading activities	4	14,916	-	14,916
Investment income		15	-	15
<b>Total income</b>		<u>141,054</u>	<u>10,000</u>	<u>151,054</u>
<b>Expenditure</b>				
Cost of raising funds	5	5,476	-	5,476
Expenditure on charitable activities	5	101,800	10,000	111,800
<b>Total expenditure</b>		<u>107,276</u>	<u>10,000</u>	<u>117,276</u>
<b>Net income/( expenditure) and net movement in funds for the year</b>		33,778	-	33,778
<i>Reconciliation of funds</i>				
Total funds, brought forward		-	-	-
<b>Total funds, carried forward</b>		<u>33,778</u>	<u>-</u>	<u>33,778</u>

### CONTINUING OPERATIONS

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

### TOTAL RECOGNISED GAINS AND LOSSES

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

The notes on pages 12 to 17 form part of these accounts.

**CITY & EAST LONDON BEREAVEMENT SERVICE**

**BALANCE SHEET AS AT 31ST MARCH 2018**

	Notes	2018	
		£	£
<b>Fixed assets</b>			
Tangible assets	9		-
<b>Current assets</b>			
Debtors	10	23,743	
Cash at bank and in hand		12,436	
		<u>36,179</u>	
<b>Liabilities</b>			
Creditors falling due within one year	11	(2,401)	
		<u></u>	
<b>Net current assets</b>			33,778
<b>Net assets</b>			<u><u>33,778</u></u>
<b>The funds of the charity:</b>			
Unrestricted funds	12		33,778
Restricted funds	12		-
<b>Total charity funds</b>			<u><u>33,778</u></u>

**Approved by the Trustees on 13<sup>th</sup> December 2018 and signed on their behalf by:**

..... **MR DAVID FLOOD – CHAIR**

The notes on pages 12 to 17 form part of these accounts.

# CITY & EAST LONDON BEREAVEMENT SERVICE

## NOTES TO THE ACCOUNTS

### FOR THE PERIOD ENDED 31ST MARCH 2018

#### 1. ACCOUNTING POLICIES

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

##### 1.1 Basis of preparation of accounts

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

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

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

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

The Charity's Financial Statements show net surplus of £33,778 for the period and free reserves of £33,778.

The Charity ceased its' activities on 31<sup>st</sup> March 2018 and all the assets and liabilities were transferred to the Charitable Incorporated Organisation with the charity number 1169797 under the name of City & East London Bereavement Service as a donation.

##### 1.3 Income

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

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

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

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refers to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. No such donations were received during the year.

# CITY & EAST LONDON BEREAVEMENT SERVICE

## NOTES TO THE ACCOUNTS

### FOR THE PERIOD ENDED 31ST MARCH 2018

#### 1.5 Expenditure recognition and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

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

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

#### 1.6 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the Trust's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 6.

#### 1.7 Funds structure

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

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

#### 1.8 Tangible fixed assets

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

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

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

#### 1.9 Cash at bank and in hand

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

#### 1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### 1.11 Financial instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

# CITY & EAST LONDON BEREAVEMENT SERVICE

## NOTES TO THE ACCOUNTS

### FOR THE PERIOD ENDED 31ST MARCH 2018

#### 1.12 Taxation

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

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

In the application of the company's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 1.14 Cash flow statement

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

## 2. GRANTS AND DONATIONS

	<b>Unrestricted Funds £</b>	<b>2018 £</b>
Individual donations	5,255	5,255
City & East London bereavement services (Trust)	39,951	39,951
	<b>45,206</b>	<b>45,206</b>

## 3. INCOME FROM CHARITABLE ACTIVITIES

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2018 £</b>
<b>Service Provision:</b>			
NHS East London and the City	80,917	-	80,917
The Marie Celeste Samaritan Society	-	10,000	10,000
	<b>80,917</b>	<b>10,000</b>	<b>90,917</b>

## 4. INCOME FROM OTHER TRADING ACTIVITIES

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2018 £</b>
Fundraising events	10,116	-	10,116
Training fees	4,800	-	4,800
	<b>14,916</b>	<b>-</b>	<b>14,916</b>

# CITY & EAST LONDON BEREAVEMENT SERVICE

## NOTES TO THE ACCOUNTS

### FOR THE PERIOD ENDED 31ST MARCH 2018

#### 5. ANALYSIS OF EXPENDITURE

	Voluntary Income £	Service provision £	Conferences & events £	2018 £
Salaries and subcontract staff costs	3,269	76,102	2,615	81,986
Training costs	-	2,985	-	2,985
Fundraising costs	2,207	-	-	2,207
Insurance	-	480	-	480
Support costs (note 6)	-	22,089	40	22,129
Governance costs (note 6)	-	7,489	-	7,489
	5,476	109,145	2,655	117,276

Of the £117,276 expenditure in 2018, £107,276 was charged to unrestricted funds and £10,000 to restricted funds.

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

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

	General support £	Governance function £	2018 £
General office and finance staff	-	4,577	4,577
Premises and other office costs	14,947	-	14,947
Communication costs	3,945	-	3,945
Subscriptions and publications	314	-	314
Legal & professional costs	2,304	-	2,304
Other expenses	619	512	1,131
Independent Examiners fee	-	2,400	2,400
	22,129	7,489	29,618

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

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

	2018 £
Independent examination	2,400



# CITY & EAST LONDON BEREAVEMENT SERVICE

## NOTES TO THE ACCOUNTS

### FOR THE PERIOD ENDED 31ST MARCH 2018

#### 8. STAFF COSTS

	<u>2018</u> £
Salaries	63,058
National Insurance	2,324
	65,381

The average number of employees analysed by function was:

Direct project work	2
Administration work	1

No employee received remuneration in excess of £60,000 during the period.

No Trustee received any remuneration during the period. No Trustees received reimbursed expenses during the period.

The key management personnel of the charity comprise of the Executive Officer. The total employee benefits of the key management personnel of the charity were £49,524.

#### 9. TANGIBLE FIXED ASSETS

	<u>2018</u> £
<b>NET BOOK VALUES</b>	
Furniture and fittings	-
Office equipment	-
	-

#### MOVEMENTS IN YEAR

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

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

**CITY & EAST LONDON BEREAVEMENT SERVICE**

**NOTES TO THE ACCOUNTS**

**FOR THE PERIOD ENDED 31ST MARCH 2018**

**10. DEBTORS**

	<b>2018</b>
	<b>£</b>
Grant and service level agreement debtors	22,586
Other debtors and prepayments	1,157
	<u>23,743</u>

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

	<b>2018</b>
	<b>£</b>
Taxation and social security	1
Other creditors and accruals	2,400
	<u>2,401</u>

**12. MOVEMENT IN FUNDS**

	<b>Balance at 20.04.2017</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31.03.2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted Funds:</b>				
The Marie Celeste Samaritan Society	-	10,000	10,000	-
	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<b>Unrestricted Funds:</b>				
General funds	-	141,054	107,276	33,778
Total funds	<u>-</u>	<u>151,054</u>	<u>117,276</u>	<u>33,778</u>

**Purpose of restricted funds:**

**The Marie Celeste Samaritan Society** – funding towards clinical supervision costs.

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>Total</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	-	-	-
Net current assets	33,778	-	33,778
	<u>33,778</u>	<u>-</u>	<u>33,778</u>

**14. RELATED PARTY TRANSACTIONS**

During the year one trustee received fees of £nil. No expenses were reimbursed.