

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2019

Charity No: 1169797

CITY & EAST LONDON BEREAVEMENT SERVICE

REPORT AND ACCOUNTS

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CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2019

The Trustees present their report and accounts for the year ended 31st March 2019. 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 20th 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 6. 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

Up until October 2018 - Counselling Coordinator – Marianne Bowdler

Up until October 2018 – Administrator – Juliet Hammond

Sessional Workers and Supervisors (part-time) – Trish Blundell, Marcia Haley, Caroline Cawson (until October 2018)

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 2356 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.

Our Volunteer Counsellors are professional, thoughtful, hardworking and committed and we wish to thank them all for their support over the past year.

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

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.

There continues to be a trend of clients presenting with more complex needs. This is partly due to increased pressure on other statutory services and longer waiting times, and partly due to the complexity and contextual factors of clients' grief.

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

This year has seen a significant change in the funding arrangements. Due to changes in the procurement processes regarding Tower Hamlets Talking Therapies, from October 2018 there was no longer a separate, independent bereavement counselling service. The Trustees believed the independence, the uniqueness and autonomy Celbs has, would be lost by merging with a larger organisation in this procurement process. The Trustees looked at the financial viability continuing, and it was agreed that this was the preferred route. From December 2018 Celbs introduced a self-funded pathway where clients can access up to 24 sessions of bereavement counselling. Fees for this are on a sliding scale based on income. We are incredibly grateful to the Marie Celeste Samaritan Society who have continued to provide us with a grant which has allowed us to continue to offer up to 12 sessions of free counselling to those whose friend or family member has died in a Barts Hospital. The continuity of staff both paid and volunteers during this transitional stage has allowed the ethos and values of the organisation to remain. We are incredibly grateful for the support of all staff during this time.

We continue to offer counselling services:

1:1 Counselling

Pre-Bereavement Counselling

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

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

Couples 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.

Telephone counselling (up until October 2018)

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 (up until October 2018)

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.

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 and 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. Some of the issues that clients have been supported on include:

- o Going back to work
- o Talking to children to understand and support their grief
- o Practical tasks following the death and managing these o
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:

St Joseph's Hospice; The Carers Centre Tower Hamlets; Tower Hamlets Social Care; The Bereavement Committee at Barts Health NHS Trust; The Volunteers Centre Tower Hamlets; Cruse; Mind; Compass Wellbeing; Down to Earth Project (Quaker Social Action); Crossroads 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, Sudden and traumatic death, Assessment training.

ACHIEVEMENTS AND PERFORMANCE

This year we have developed the following new services:

Fundraising

- o This year we have sought to confirm the funding arrangements to secure the future of the organisation. Ultimately this has meant we have diversified our funding streams and introduced a self funded pathway
- o We were extremely fortunate to have 5 runners running for CELBS in the London Marathon
- o We have held a quiz night.
- o We are extremely grateful to the charities and grant making trusts, including the Marie Celeste Samaritan Society who have supported us over the year.

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TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

The main activities during 2018/19:

This has been a year of two halves. Due to the changes in the funding we had to manage the transition of one of the locations, some of the Volunteer Counsellors and paid staff moved to East London Foundation Trust. It was important that the clinical aspect of the service was well managed, that the clients have time to have a planned ending with their counsellors. The changes have meant that there are some services that we have not been able to continue, such as the café. We also have reduced the number of Volunteer Counsellors as we now have one counselling room. However, most importantly the high quality of the therapeutic services has not diminished. We consistently receive very positive feedback from clients.

Service Developments during 2018-2019

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.

98% 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.

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
- To look at sustained funding to allow us to develop our infrastructure and to grow the service, if client demand continues to increase
- To update the website
- To re accredit the service with The British Association of Counselling and Psychotherapy

SUMMARY

Over the year we have taken the time to look at our core services and how we ensure that we continue to offer professional, specialist and timely bereavement counselling to the residents of Tower Hamlets and the surrounding area. Although the number of clients seen has reduced, by introducing an additional clinical pathway, this has enabled residents to continue to access our services, and also has provided a further funding stream. This has continued to grow. The services we offer 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 are appreciative of the professional and compassionate approach they experience.

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.

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

Testimonials from clients

"Seeing the Counsellor has changed my life. It helped me a lot, It's a good idea to see bereavement people."

"I really appreciated the length of the course. I have tried shorter counselling courses and it never quite got to the root of the issue."

"I want to thank J for her kindness, insight and humour. J helped me through at a very dark time and I am truly grateful."

FINANCIAL REVIEW

The Statement of Financial Activities showed a net surplus of £3,225 (2018 - £33,778) for the year and reserves stand at £37,003 (2018 - £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

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

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 31st March 2019, was £37,003, which represents approximately seven 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

CITY & EAST LONDON BEREAVEMENT SERVICE

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

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.

APPROVAL

This report was approved by the Trustees on 9th January 2020 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 2019.

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**

9th JANUARY 2020

CITY & EAST LONDON BEREAVEMENT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2019

	Notes	Unrestricted Funds £	Restricted Funds £	2019 £	2018 £
Income					
Grants and donations	2	4,106	-	4,106	45,206
Income from charitable activities	3	39,320	10,000	49,320	90,917
Income from other trading activities	4	13,183	-	13,183	14,916
Investment income		38	-	38	15
Total income		<u>56,647</u>	<u>10,000</u>	<u>66,647</u>	<u>151,054</u>
Expenditure					
Cost of raising funds	5	1,797	-	1,797	5,476
Expenditure on charitable activities	5	51,625	10,000	61,625	111,800
Total expenditure		<u>53,422</u>	<u>10,000</u>	<u>63,422</u>	<u>117,276</u>
Net income/(expenditure) and net movement in funds for the year		3,225	-	3,225	33,778
<i>Reconciliation of funds</i>					
Total funds, brought forward		33,778	-	33,778	-
Total funds, carried forward		<u>37,003</u>	<u>-</u>	<u>37,003</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 11 to 16 form part of these accounts.

CITY & EAST LONDON BEREAVEMENT SERVICE

BALANCE SHEET AS AT 31ST MARCH 2019

	Notes	2019		2018
		£	£	£
Fixed assets				
Tangible assets	9		-	-
Current assets				
Debtors	10	1,214		23,743
Cash at bank and in hand		39,237		12,436
		<u>40,452</u>		<u>36,179</u>
Liabilities				
Creditors falling due within one year	11	(3,449)		(2,401)
Net current assets			37,003	33,778
Net assets			<u>37,003</u>	<u>33,778</u>
The funds of the charity:				
Unrestricted funds	12		37,003	33,778
Restricted funds	12		-	-
Total charity funds			<u>37,003</u>	<u>33,778</u>

Approved by the Trustees on 9th January 2020 and signed on their behalf by:



..... **MR DAVID FLOOD – CHAIR**

The notes on pages 11 to 16 form part of these accounts.

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2019

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 £3,225 for the year and free reserves of £37,003.

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. Depreciation 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 YEAR ENDED 31ST MARCH 2019

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 bereavement services 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 YEAR ENDED 31ST MARCH 2019

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

	Unrestricted Funds £	2019 £	2018 £
Individual donations	4,106	4,106	5,255
City & East London Bereavement Services (Trust)	-	-	39,951
	4,106	4,106	45,206

The grants and donations income in 2018 totalling £45,206 was all attributed to unrestricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2019 £	2018 £
Service Provision:				
NHS East London and the City	39,320	-	39,320	80,917
The Marie Celeste Samaritan Society	-	10,000	10,000	10,000
	39,320	10,000	49,320	90,917

Income from charitable activities in 2018 totalling £90,917 was attributed to unrestricted funds of £80,917 and restricted funds of £10,000.

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2019 £	2018 £
Fundraising events	13,183	-	13,183	10,116
Training fees	-	-	-	4,800
	13,183	-	13,183	14,916

Income from other trading activities in 2018 totalling £14,916 was all attributed to unrestricted funds.

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2019

5. ANALYSIS OF EXPENDITURE

	Voluntary Income £	Service provision £	Conferences & events £	2019 £	2018 £
Salaries and subcontract staff costs	1,797	40,259	1,438	43,494	81,986
Training costs	-	1,000	-	1,000	2,985
Fundraising costs	-	-	-	-	2,207
Insurance	-	502	-	502	480
Support costs (note 6)	-	14,198	-	14,198	22,129
Governance costs (note 6)	-	4,228	-	4,228	7,489
	<u>1,797</u>	<u>60,187</u>	<u>1,438</u>	<u>63,422</u>	<u>117,276</u>

Of the £63,422 expenditure in 2019 (2018 - £117,276), £53,422 (2018 - £107,276) was charged to unrestricted funds and £10,000 (2018 - £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 £	2019 £	2018 £
General office and finance staff	-	2,516	2,516	4,577
Premises and other office costs	9,171	-	9,171	14,947
Communication costs	3,793	-	3,793	3,945
Subscriptions and publications	314	-	314	314
Legal & professional costs	680	-	680	2,304
Other expenses	240	512	752	1,131
Independent Examiners fee	-	1,200	1,200	2,400
	<u>14,198</u>	<u>4,228</u>	<u>18,426</u>	<u>29,618</u>

7. NET INCOME/(EXPENDITURE) FOR THE YEAR

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

	2019 £	2018 £
Independent examination	<u>1,200</u>	<u>2,400</u>

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2019

8. STAFF COSTS

	2019	2018
	£	£
Salaries	30,519	63,058
National Insurance	-	2,324
	<u>30,519</u>	<u>65,381</u>

The average number of employees analysed by function was:

Direct project work	1	2
Administration work	1	1

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

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

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 £22,000 (2018 - £49,524).

9. TANGIBLE FIXED ASSETS

	2019	2018
	£	£
NET BOOK VALUES		
Furniture and fittings	-	-
Office equipment	-	-
	<u>-</u>	<u>-</u>

MOVEMENTS IN YEAR

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

CITY & EAST LONDON BEREAVEMENT SERVICE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2019

10. DEBTORS

	2019	2018
	£	£
Grant and service level agreement debtors	-	22,586
Other debtors and prepayments	1,214	1,157
	<u>1,214</u>	<u>23,743</u>

11. CREDITORS: amounts falling due within one year

	2019	2018
	£	£
Taxation and social security	-	1
Other creditors and accruals	3,449	2,400
	<u>3,449</u>	<u>2,401</u>

12. MOVEMENT IN FUNDS

	Balance at 01.04.2018	Income	Expenditure	Balance at 31.03.2019
	£	£	£	£
Restricted Funds:				
The Marie Celeste Samaritan Society	-	10,000	10,000	-
	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Unrestricted Funds:				
General funds	33,778	56,647	53,422	37,003
Total funds	<u>33,778</u>	<u>66,647</u>	<u>63,422</u>	<u>37,003</u>

Purpose of restricted funds:

The Marie Celeste Samaritan Society – funding towards bereavement services to relatives of patients of The Royal London Hospital.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	£	£	£
Tangible fixed assets	-	-	-
Net current assets	37,003	-	37,003
	<u>37,003</u>	<u>-</u>	<u>37,003</u>

14. RELATED PARTY TRANSACTIONS

There were no related party transactions for the period ended 31st March 2019.