

**THE BEREAVEMENT COUNSELLING SERVICES**

**REPORT AND UNAUDITED**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2023**

**Registered Charity Number: - 1047908**

# **THE BEREAVEMENT COUNSELLING SERVICES**

## **Contents**

	<b>Page</b>
<b>Legal and administrative information</b>	1
<b>Executive Committee Members Report and Statement of Executive Committees' Members Responsibilities</b>	2 – 5
<b>Independent Examiners Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Notes forming part of the financial statements</b>	9 – 17

# **THE BEREAVEMENT COUNSELLING SERVICES**

## **Legal and administrative information**

**Executive Committee Members**      Mr R H Owen – Chairperson  
Mrs A M Jones – Chief Officer  
Mrs C Mitchell-Brown – Treasurer  
Mrs L M Daley  
Mrs J S Taylor

**Office Manager and Referral  
Secretary**      Mrs S Skarrats

**Working Name**      Acacia Counselling

**Registered Charity Number**      1047908

**Charity Office**      The Malthouse Business Centre  
48 Southport Road  
Ormskirk  
Lancashire  
L39 1QR

**Independent Examiner**      Mr C Sawyer FCCA  
Sawyer Quine & Co  
Chartered Certified Accountants  
202 Merlin Park  
Ringtail Road  
Burscough  
Ormskirk  
Lancashire  
L40 8JY

**Bankers**      HSBC  
5 Moor Street  
Ormskirk  
Lancashire  
L39 2AB

## The Bereavement Counselling Services

### **Executive Committee Members Report for the year ended 31 March 2023**

The Executive Committee Members are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2023.

Legal and administrative information set out on page one forms part of this report. The financial statements comply with current statutory requirements, the constitution of the charity and the Statement of Recommended Practice – Accounting and Reporting by Charities.

#### **Structure, government and management**

##### *Governing document*

The Bereavement Counselling Services is a registered charity, number 1047908, and is governed by a Constitution dated 27 June 1995 as amended 12 November 1998 and 26 February 2008.

##### *Appointment of Executive Committee Members*

In the event of any vacancies new Executive Committee Members are elected from the membership of the charity at each Annual Meeting. Before standing for election anybody wishing to become an Executive Committee Member is interviewed by the Chairperson to ensure their suitability. Upon appointment all new Executive Committee Members must provide appropriate identification and must declare any conflicts of interest and are subject to criminal record checks.

##### *Executive Committee Members induction and training*

The Executive Committee Members work within the guidelines of the Constitution, but there is not a formal training or induction process in place.

##### *Board functioning*

The Executive Committee Members meet approximately once every other month or as needed throughout the financial year to review and to update the position of the charity.

##### *Membership*

Membership criteria have been set by the Board in keeping with the spirit of the charity's work. Any interested party can become a member; membership of the charity is free. All members have voting rights at Annual and other general membership meetings.

##### *Risk management*

The Executive Committee Members have examined the major strategic, business and operational risks which the charity may face and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

##### *Organisational structure*

Overall responsibility for policy and the direction of the charity rests with the Executive Committee Members who administer the charity on a voluntary basis.

The Executive Committee Members have employed a full time Office Manager and Referral Secretary.

# **THE BEREAVEMENT COUNSELLING SERVICES**

## **Executive Committee Members Report for the year ended 31 March 2023**

### **Objectives and activities**

The key objectives and activities of the charity are: -

“The relief of any person in condition of poverty or sickness arising directly from bereavement by the provision of an advice and counselling service.”

### **Public benefit**

The Executive Committee Members have considered the Charity Commission guidance regarding public benefit and are content that the charity has met the requirements as a result of the objectives and activities described above.

### **Volunteers**

The Bereavement Counselling Services depends considerably on volunteers in helping the charity meet its objectives and to carry out its activities. Volunteers are supported by staff, with training, meetings and discussions held locally. Our thanks as always are given to all our volunteers who so freely give their time to enhance the work of The Bereavement Counselling Services.

### **Achievements and performance**

This has been a year of change for us as we prepared to leave the Clinical Commissioning Group (CCG) and Independent Access for Psychological Therapies (IAPT) and become part of Talking Therapies for Integrated Care with Lancashire and South Cumbria Foundation Trust.

We continue to receive referrals from Minds Matters via General Practitioners. Clients who refer themselves are also referred to Minds Matters. All clients are assessed by them before being sent to us for therapy.

We continue to monitor our service and have virtual meetings on a monthly basis with members of the Clinical Commissioning Group and also submit our figures to them on a monthly basis.

We hold ten meetings of the Executive Committee a year and we also have a Counselling Sub Committee which meet every two months.

The organisation remained busy with client work and recruiting placement students alongside monitoring and mentoring their work. Some of our qualified counsellors, (who choose to remain with us when qualified), are at Degree Level, others taking a Masters. Our client reviews show how valued the service we provide is.

We continue to supervise all who work for us on a monthly basis. Our Supervisors are also available outside set meeting times, should this be required by the Counsellor. We provide ‘In Service’ Training, this year we worked on Sexual Offending and Domestic Violence, both very well attended by our counsellors and very informative.

# **THE BEREAVEMENT COUNSELLING SERVICES**

## **Executive Committee Members Report for the year ended 31 March 2023**

### **Achievements and performance (continued)**

Our specialist work with Acacia is proving worthwhile for clients who are 'End of Life' and the counsellors working on this project excel in their skill set in working with these vulnerable people. We do not have a set number of sessions and offer our service for as long as required.

### **Investment powers**

Under the constitution, the charity has the power to make any investment, using the unrestricted general funds, which the Executive Committee Members see fit.

### **Financial review**

The principal funding source for the charity is currently by way of grant and contract income from NHS West Lancashire Clinical Commissioning Group.

The Executive Committee Members would like to express their thanks to this body for their support during the financial year. However, as a result of increasing constraints on local authority expenditure the Executive Committee Members realise that for the charity to continue in operation it cannot be solely dependent on funding from the local authorities, and that the charity has to seek funding from a much broader group of agencies.

The expenditure in the year supported the key charitable objectives by enabling the charity to continue to provide bereavement counselling services.

The results for the year are shown in the Statement of Financial Activities on page seven; expenditure during the year has been within budget which has resulted in a surplus being generated.

The charity's Balance Sheet as detailed on page eight shows a satisfactory position with net assets amounting to £80,255. This consists of designated funds of £2,698 for specific future purposes as set aside by the Executive Committee Members out of unrestricted general funds and unrestricted general funds of £77,557 for the general running of the charity.

### **Reserves policy**

The Executive Committee Members consider it prudent to attempt to maintain, as a minimum, unrestricted general funds (that is those funds not tied up as designated) at a level that equates to approximately six months expenditure. At this level the Executive Committee Members feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding, and that this would provide them with sufficient funds to cover management and administration costs to respond to emergency applications for grants.

At present, unrestricted general funds, which amount to £77,557 as at 31 March 2023, reach this target level.

It is the policy of the Executive Committee Members to continue to seek further funding to maintain our

# **THE BEREAVEMENT COUNSELLING SERVICES**

## **Executive Committee Members Report for the year ended 31 March 2023**

### **Reserves policy (continued)**

reserves at this level.

The Trustees have designated £2,698, this fund identifies those funds that are not free funds as they represent the net book value of tangible fixed assets.

### **Plans for future developments**

Hopefully our funding from Lancashire and South Cumbria Foundation Trust will continue and allow us to provide this unique and valued service to the residents of West Lancashire.

We wish to continue to recruit carefully selected placements from Universities and Colleges and provide on-going 'In Service' training on various topics for the benefit of our Counsellors and clients.

### **Statement of Executive Committees' Members Responsibilities**

Charity law requires the Executive Committee Members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements the Executive Committee Members are required to: -

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Executive Committee Members are responsible for keeping proper accounting records which 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. 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.

### **Independent Examiner**

Mr C Sawyer FCCA of Sawyer Quine & Co, Chartered Certified Accountants, has offered himself for re-appointment as Independent Examiner to the charity.

### **Approval**

This report was approved by the Executive Committee Members on 30 October 2023 and signed on their behalf.

**Mr R H Owen**  
**Chairperson**

## **THE BEREAVEMENT COUNSELLING SERVICES**

### **Independent Examiners Report to the Executive Committee Members of The Bereavement Counselling Services**

I report on the accounts of The Bereavement Counselling Services for the year ended 31 March 2023, which are set out on pages seven to seventeen.

#### **Responsibilities and basis of report**

As the charity 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 Trustee'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 2011 Act.

#### **Independent Examiners statement**

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

- (1) accounting records were not kept as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do 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.

**Mr C Sawyer FCCA**  
**Sawyer Quine & Co**  
**Chartered Certified Accountants**  
202 Merlin Park  
Ringtail Road  
Burscough  
Ormskirk  
Lancashire  
L40 8JY

Date: - 30 October 2023

## THE BEREAVEMENT COUNSELLING SERVICES

### Statement of Financial Activities for the year ended 31 March 2023

	Note	Restricted funds £	Un - restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>Income</b>					
Donations	2	-	1,261	1,261	2,495
Income from charitable activities: -					
- Grants and contracts for the provision of bereavement counselling services, support and information	3	7,000	44,060	51,060	44,494
Income from investments: -					
- Interest receivable on bank deposits		=	99	99	3
<b>Total income</b>		<b><u>7,000</u></b>	<b><u>45,420</u></b>	<b><u>52,420</u></b>	<b><u>46,992</u></b>
<b>Expenditure</b>					
Expenditure on charitable activities	4	<u>7,000</u>	<u>33,704</u>	<u>40,704</u>	<u>42,005</u>
<b>Total expenditure</b>		<b><u>7,000</u></b>	<b><u>33,704</u></b>	<b><u>40,704</u></b>	<b><u>42,005</u></b>
<b>Net income and net movement in funds for the year</b>	<b>5</b>	<b>-</b>	<b>11,716</b>	<b>11,716</b>	<b>4,987</b>
<b>Reconciliation of funds</b>					
Total funds at 1 April 2022	13	=	<u>68,539</u>	<u>68,539</u>	<u>63,552</u>
<b>Total funds at 31 March 2023</b>	<b>13</b>	<b>=</b>	<b><u>80,255</u></b>	<b><u>80,255</u></b>	<b><u>68,539</u></b>

The Statement of Financial Activities contains all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The accompanying accounting policies and notes form an integral part of these financial statements.

# **THE BEREAVEMENT COUNSELLING SERVICES**

## **Balance Sheet as at 31 March 2023**

	Note	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	9		2,698		4,379
<b>Current assets</b>					
Debtors	10	290		290	
Cash at bank		<u>80,831</u>		<u>73,224</u>	
		<u>81,121</u>		<u>73,514</u>	
<b>Creditors: -</b>					
amounts falling due within one year	11	<u>(3,564)</u>		<u>(9,354)</u>	
<b>Net current assets</b>			<u>77,557</u>		<u>64,160</u>
<b>Net assets</b>	14		<u>80,255</u>		<u>68,539</u>
<b>Funds</b>					
<b>Restricted funds</b>	13		-		-
<b>Unrestricted funds</b>					
Designated funds	13	2,698		4,379	
General funds	13	<u>77,557</u>		<u>64,160</u>	
			<u>80,255</u>		<u>68,539</u>
<b>Total funds</b>	13		<u>80,255</u>		<u>68,539</u>

Approved by the Executive Committee Members on 30 October 2023 and signed on their behalf.

**Mrs C Mitchell-Brown**  
**Treasurer**

## **THE BEREAVEMENT COUNSELLING SERVICES**

### **Notes forming part of the financial statements for the year ended 31 March 2023**

#### **1.0 Accounting policies**

##### **1.1 Basis of preparation of accounts**

The 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 to these financial statements. The financial statements have been prepared in accordance with the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Effective 1 January 2015).

The charity constitutes a public benefit entity as defined by FRS 102.

The presentation currency of the financial statements is the Pound Sterling (£).

The Executive Committee Members consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **1.2 Income recognition**

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income: -

- voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable;
- grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable;
- deferred income represents grants and funding received for future periods and is released to incoming resources in the period for which it has been received; and
- investment income, comprising of interest on bank deposits, is accounted for on a receivable basis.

##### **1.3 Expenditure recognition**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis. These estimates are based on staff time.

##### **1.4 Tangible fixed assets and depreciation**

Individual fixed assets costing £500 or more are capitalised at cost, including any incidental

## THE BEREAVEMENT COUNSELLING SERVICES

### Notes forming part of the financial statements for the year ended 31 March 2023

#### 1.0 Accounting policies (continued)

#### 1.4 Tangible fixed assets and depreciation (continued)

expenses of acquisition.

Tangible fixed assets are depreciated over their estimated useful lives as follows: -

Office equipment, fixtures and fittings                      - 20% on cost

#### 1.5 Fund accounting

Funds held by the charity are either: -

- **Restricted funds** – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes;
- **Designated funds** – these are funds set aside by the Executive Committee Members out of unrestricted general funds for specific future purposes or projects; and
- **Unrestricted general funds** – these are funds which can be used in accordance with the charitable objects at the discretion of the Executive Committee Members.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2.0 Income from donations

	<b>Restricted funds £</b>	<b>Un - restricted funds £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Donations				
- Individuals and organisations	-	<u>1,261</u>	<u>1,261</u>	<u>2,495</u>
	=	<u>1,261</u>	<u>1,261</u>	<u>2,495</u>

## **THE BEREAVEMENT COUNSELLING SERVICES**

Notes forming part of the financial statements for the year ended 31 March 2023

### 3.0 Income from charitable activities

	<b>Restricted funds £</b>	<b>Un - restricted funds £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
<b>Grants and contracts for the provision of bereavement counselling services, support and information: -</b>				
NHS West Lancashire Clinical Commissioning Group	-	44,060	44,060	44,494
West Lancashire Crisis and Information Centre	<u>7,000</u>	-	<u>7,000</u>	-
	<u>7,000</u>	<u>44,060</u>	<u>51,060</u>	<u>44,494</u>

## THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2023

### 4.0 Expenditure on charitable activities

	Restricted funds £	Un - restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>Provision of bereavement counselling services, support and information: -</b>				
Staff salaries and costs	6,300	7,961	14,261	12,991
Group supervision costs	-	4,425	4,425	5,540
Supervisors supervision costs	-	630	630	945
Office rent and costs	-	11,567	11,567	11,675
Insurance	-	1,243	1,243	1,125
Telephone and internet charges	-	1,744	1,744	1,599
Postage and stationery costs	-	392	392	819
Computer and office costs	-	585	585	753
Volunteer costs	-	1,185	1,185	1,502
Sundry expenses	-	181	181	181
Subscriptions	-	65	65	76
DBS check costs	-	100	100	364
Health and safety costs	-	29	29	188
Client assessments	-	60	60	280
Training costs	-	50	50	-
Room hire	-	24	24	-
Donations	-	100	100	100
Depreciation	-	<u>1,681</u>	<u>1,681</u>	<u>1,681</u>
	<u>6,300</u>	<u>32,022</u>	<u>38,322</u>	<u>39,819</u>
<b>Managing and administering the charity: -</b>				
Staff salaries and costs	700	885	1,585	1,443
Accountancy	-	720	720	720
Bank charges	-	<u>77</u>	<u>77</u>	<u>23</u>
	<u>700</u>	<u>1,682</u>	<u>2,382</u>	<u>2,186</u>
<b>Total expenditure on charitable activities</b>	<u>7,000</u>	<u>33,704</u>	<u>40,704</u>	<u>42,005</u>

## THE BEREAVEMENT COUNSELLING SERVICES

### Notes forming part of the financial statements for the year ended 31 March 2023

#### 5.0 Net movement in funds for the year

The net movement in funds for the year is stated after charging: -

	2023 £	2022 £
Staff salaries (Note 6.0)	15,846	14,434
Accountancy fees		
Independent examination of the financial statements	720	720
Other services	432	432
Depreciation		
Owned assets (Note 9.0)	1,681	1,681

#### 6.0 Staff costs and numbers

Staff costs were as follows: -

	2023 £	2022 £
Staff salaries	15,846	14,434
Social security costs	=	=
	<u>15,846</u>	<u>14,434</u>

No employee earned more than £60,000, including benefits, in either period.

The average number of full-time equivalent employees (including casual and part-time staff) during the year was made up as follows: -

	2023	2022
Office Manager and Referral Secretary	1	1

#### 7.0 Related party transactions and Trustees' remuneration and expenses

The Executive Committee Members all give freely their time and expertise and did not receive any form of remuneration or other benefit in cash or kind, nor reimbursed expenses in either period.

No Executive Committee Member or other persons related to the charity had any personal interest in any contract or transaction that the charity entered into in either period.

#### 8.0 Taxation

The Bereavement Counselling Services has charitable status, registered number 1047908, and is not

## THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2023

8.0 **Taxation (continued)**

subject to taxation by HM Revenue and Customs.

9.0 **Tangible fixed assets**

	<b>Office equipment, fixtures and fittings £</b>	<b>Total £</b>
<b>Cost</b>		
As at 1 April 2022		
and as at 31 March 2023	<u>8,404</u>	<u>8,404</u>
<b>Depreciation</b>		
As at 1 April 2022	4,025	4,025
Charge for year	<u>1,681</u>	<u>1,681</u>
As at 31 March 2023	<u>5,706</u>	<u>5,706</u>
<b>Net book value</b>		
As at 31 March 2023	<u>2,698</u>	<u>2,698</u>
As at 31 March 2022	<u>4,739</u>	<u>4,379</u>

The charity had capital commitments at 31 March 2023 amounting to £Nil (2022: - £Nil).

10.0 **Debtors**

	<b>2023 £</b>	<b>2022 £</b>
Other debtors	<u>290</u>	<u>290</u>
	<u>290</u>	<u>290</u>

11.0 **Creditors: - amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Other taxes and PAYE	684	194
Accrued expenses	2,880	2,160
Deferred income (Note 12.0)	-	<u>7,000</u>
	<u>3,564</u>	<u>9,354</u>

## THE BEREAVEMENT COUNSELLING SERVICES

### Notes forming part of the financial statements for the year ended 31 March 2023

#### 12.0 Deferred income

	2023	2022
	£	£
Balance at 1 April 2022	7,000	7,000
Released to Statement of Financial Activities	<u>(7,000)</u>	=
<b>Balance at 31 March 2023</b>	=	<b><u>7,000</u></b>

Deferred income comprises funding which the donor has specified must be used in future accounting periods.

#### 13.0 Statement of funds

##### Analysis of movements in funds – current year

	At 1 April 2022	Incoming	Outgoing	Transfers	At 31 March 2023
	£	£	£	£	£
<b>Restricted funds</b>					
<i>Staff salaries and costs fund</i>	=	<u>7,000</u>	<u>(7,000)</u>	=	=
<b>Total restricted funds</b>	=	<b><u>7,000</u></b>	<b><u>(7,000)</u></b>	=	=
<b>Designated funds</b>					
<i>Fixed assets fund</i>	4,379	-	(1,681)	-	2,698
<b>General funds</b>	<u>64,160</u>	<u>45,420</u>	<u>(32,023)</u>	=	<u>77,557</u>
<b>Total unrestricted funds</b>	<b><u>68,539</u></b>	<b><u>45,420</u></b>	<b><u>(33,704)</u></b>	=	<b><u>80,255</u></b>
<b>Total funds</b>	<b><u>68,539</u></b>	<b><u>52,420</u></b>	<b><u>(40,704)</u></b>	=	<b><u>80,255</u></b>

## THE BEREAVEMENT COUNSELLING SERVICES

### Notes forming part of the financial statements for the year ended 31 March 2023

#### 13.0 Statement of funds (continued)

##### Analysis of movements in funds – previous year

	At 1 April 2021 £	Incoming £	Outgoing £	Transfers £	At 31 March 2022 £
<b>Designated funds</b>					
<i>Fixed assets fund</i>	6,060	-	(1,681)	-	4,379
<b>General funds</b>	<u>57,492</u>	<u>46,992</u>	<u>(40,324)</u>	-	<u>64,160</u>
<b>Total unrestricted funds</b>	<u>63,552</u>	<u>46,992</u>	<u>(42,005)</u>	-	<u>68,539</u>
<b>Total funds</b>	<u>63,552</u>	<u>46,992</u>	<u>(42,005)</u>	=	<u>68,539</u>

*Staff salaries and costs fund* – This fund represents funding received from West Lancashire Crisis and Information Centre to assist with staff salaries and costs.

*Fixed assets fund* – This fund identifies those funds that are not free funds as they represent the net book value of tangible fixed assets.

**General funds** – These represent the free funds of the charity, which are not designated for any particular purposes.

#### 14.0 Analysis of net assets between funds

##### Current year

	Restricted funds £	Designated funds £	General funds £	Total funds £
<b>Fund balances at 31 March 2023</b>				
<b>are represented by: -</b>				
Tangible fixed assets	-	2,698	-	2,698
Current assets	-	-	81,121	81,121
Creditors	-	-	<u>(3,564)</u>	<u>(3,564)</u>
<b>Total net assets</b>	=	<u>2,698</u>	<u>77,557</u>	<u>80,255</u>