

THE BEREAVEMENT COUNSELLING SERVICES

REPORT AND UNAUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2024

Registered Charity Number: - 1047908

THE BEREAVEMENT COUNSELLING SERVICES

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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 2024

The Executive Committee Members are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2024.

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.

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Executive Committee Members Report for the year ended 31 March 2024

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 steady year for the organisation. We have remained busy with referrals from clients who are bereaved and those who are End of Life and referred to our Acacia Counselling Service.

We have continued to benefit by a grant from the NHS and work with them as a commissioned service for both The Bereavement Counselling and Acacia Counselling and thank them for their financial support.

The NHS Clinical Commissioning Group for West Lancashire was disbanded in July 2023 and the Integrated Care Board was initiated. With this change IAPT (Independent Access to Psychological Therapies) was also disbanded and replaced with Talking Therapies who forward referrals to us. Acacia referrals are received via the Hospice or General Practitioners.

We work with a bank of Counsellors who are highly skilled. The majority holding a Diploma in Counselling, some a degree. We do offer placements to carefully selected students from local Colleges and Universities whom we monitor, supervise and train. All who work for us are required to undertake a Disclosure and Barring Check at Enhanced Level and are required to attend an Induction Session before being offered a client. Placement students are subjected to a three-monthly review. We continue to train all members of the organisation with ‘In Service’ Training and this year we worked on Suicide.

We continue to supervise all our Counsellors helping us to manage risk and work to best practice and wish to thank our Supervisors for helping to keep this organisation safe. Supervision is held on a four-weekly basis, however, both Supervisors are available to our Counsellors outside the four-weekly meetings should a situation arise which requires immediate intervention. For our Counsellors who work on Acacia, Supervision is offered whenever a situation needs attention. Both our Supervisors also give additional support to the organisation and we thank them for the extra duties they do.

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Executive Committee Members Report for the year ended 31 March 2024

Achievements and performance (continued)

This year we recruited a Disseminator and Policy Maker and thank him for his input in keeping us up to date with legislation and liaising with the Safeguarding Team.

We work on all aspects of bereavement and our Counsellors never know what issues will be disclosed during therapy. A bereavement opens many doors, and we can find ourselves presented with domestic violence, sexual abuse and rape.

Our thanks to Vicky Attwood from the Council for Voluntary Service West Lancashire who has always supported this organisation, and we value her guidance.

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 Integrated Care Board.

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; the Executive Committee Members continue to pursue funding from other bodies.

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 eight; expenditure during the year has been slightly above budget resulting in a small deficit being incurred.

The charity's Balance Sheet as detailed on page nine shows a satisfactory position with net assets amounting to £79,425. This consists of designated funds of £3,834 for specific future purposes as set aside by the Executive Committee Members out of unrestricted general funds and unrestricted general funds of £75,591 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

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Executive Committee Members Report for the year ended 31 March 2024

Reserves policy (continued)

emergency applications for grants.

At present, unrestricted general funds, which amount to £75,591 as at 31 March 2024, reach this target level.

It is the policy of the Executive Committee Members to continue to seek further funding to maintain our reserves at this level.

The Trustees have designated £3,834, 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

Our future plans are to continue our work to the highest standard and to provide the residents of West Lancashire with a specialised service when they are at their most vulnerable.

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.

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Executive Committee Members Report for the year ended 31 March 2024

Approval

This report was approved by the Executive Committee Members on 18th December 2024 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 2024, which are set out on pages eight to eighteen.

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: - 18th December 2024

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Statement of Financial Activities for the year ended 31 March 2024

	Note	Un - restricted funds £	Total funds 2024 £	Total funds 2023 £
Income				
Donations	2	2,475	2,475	1,261
Income from charitable activities: -				
- Grants and contracts for the provision of bereavement counselling services, support and information	3	44,060	44,060	51,060
Income from investments: -				
- Interest receivable on bank deposits		<u>505</u>	<u>505</u>	<u>99</u>
Total income		<u>47,040</u>	<u>47,040</u>	<u>52,420</u>
Expenditure				
Expenditure on charitable activities	4	<u>47,870</u>	<u>47,870</u>	<u>40,704</u>
Total expenditure		<u>47,870</u>	<u>47,870</u>	<u>40,704</u>
Net (expenditure)/income and net movement in funds for the year	5	(830)	(830)	11,716
Reconciliation of funds				
Total funds at 1 April 2023	13	<u>80,255</u>	<u>80,255</u>	<u>68,539</u>
Total funds at 31 March 2024	13	<u>79,425</u>	<u>79,425</u>	<u>80,255</u>

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.

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Balance Sheet as at 31 March 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Tangible fixed assets	9		3,834		2,698
Current assets					
Debtors	10	290		290	
Cash at bank		<u>79,615</u>		<u>80,831</u>	
		<u>79,905</u>		<u>81,121</u>	
Creditors: -					
amounts falling due within one year	11	<u>(4,314)</u>		<u>(3,564)</u>	
Net current assets			<u>75,591</u>		<u>77,557</u>
Net assets	14		<u>79,425</u>		<u>80,255</u>
Funds					
Unrestricted funds					
Designated funds	13	3,834		2,698	
General funds	13	<u>75,591</u>		<u>77,557</u>	
			<u>79,425</u>		<u>80,255</u>
Total funds	13		<u>79,425</u>		<u>80,255</u>

Approved by the Executive Committee Members on 18th December 2024 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 2024

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 £250 or more are capitalised at cost, including any incidental

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Notes forming part of the financial statements for the year ended 31 March 2024

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

	Un - restricted funds £	Total funds 2024 £	Total funds 2023 £
Donations			
- Individuals and organisations	<u>2,475</u>	<u>2,475</u>	<u>1,261</u>
	<u>2,475</u>	<u>2,475</u>	<u>1,261</u>

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Notes forming part of the financial statements for the year ended 31 March 2024

3.0 Income from charitable activities

	Un - restricted funds £	Total funds 2024 £	Total funds 2023 £
Grants and contracts for the provision of bereavement counselling services, support and information: -			
NHS Integrated Care Board	44,060	44,060	44,060
West Lancashire Crisis and Information Centre	=	=	<u>7,000</u>
	<u>44,060</u>	<u>44,060</u>	<u>51,060</u>

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Notes forming part of the financial statements for the year ended 31 March 2024

4.0 Expenditure on charitable activities

	Un - restricted funds £	Total funds 2024 £	Total funds 2023 £
Provision of bereavement counselling services, support and information: -			
Staff salaries and costs	16,606	16,606	14,261
Group supervision costs	4,550	4,550	4,425
Supervisors supervision costs	700	700	630
Office rent and costs	11,664	11,664	11,567
Insurance	1,350	1,350	1,243
Telephone and internet charges	1,995	1,995	1,744
Postage and stationery costs	467	467	392
Computer and office costs	836	836	585
Volunteer costs	1,062	1,062	1,185
Sundry expenses	403	403	181
Subscriptions	111	111	65
DBS check costs	-	-	100
Health and safety costs	179	179	29
Client assessments	-	-	60
Training costs	-	-	50
Room hire	-	-	24
Donations	-	-	100
Depreciation	<u>2,306</u>	<u>2,306</u>	<u>1,681</u>
	<u>42,229</u>	<u>42,229</u>	<u>38,322</u>
Managing and administering the charity: -			
Staff salaries and costs	1,845	1,845	1,585
Accountancy	720	720	720
Professional fees	2,995	2,995	-
Bank charges	<u>81</u>	<u>81</u>	<u>77</u>
	<u>5,641</u>	<u>5,641</u>	<u>2,382</u>
Total expenditure on charitable activities	<u>47,870</u>	<u>47,870</u>	<u>40,704</u>

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Notes forming part of the financial statements for the year ended 31 March 2024

5.0 Net movement in funds for the year

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

	2024	2023
	£	£
Staff salaries (Note 6.0)	18,451	15,846
Accountancy fees		
Independent examination of the financial statements	720	720
Other services	432	432
Depreciation		
Owned assets (Note 9.0)	2,306	1,681

6.0 Staff costs and numbers

Staff costs were as follows: -

	2024	2023
	£	£
Staff salaries	18,451	15,846
Social security costs	-	-
	<u>18,451</u>	<u>15,846</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: -

	2024	2023
Office Manager and Referral Secretary	1	1

In addition, we utilise the services of a self-employed individual, working as and when required.

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.

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Notes forming part of the financial statements for the year ended 31 March 2024

8.0 Taxation

The Bereavement Counselling Services has charitable status, registered number 1047908, and is not subject to taxation by HM Revenue and Customs.

9.0 Tangible fixed assets

	Office equipment, fixtures and fittings	Total
	£	£
Cost		
As at 1 April 2023	8,404	8,404
Additions	<u>3,442</u>	<u>3,442</u>
As at 31 March 2024	<u>11,846</u>	<u>11,846</u>
Depreciation		
As at 1 April 2023	5,706	5,706
Charge for year	<u>2,306</u>	<u>2,306</u>
As at 31 March 2024	<u>8,012</u>	<u>8,012</u>
Net book value		
As at 31 March 2024	<u>3,834</u>	<u>3,834</u>
As at 31 March 2023	<u>2,698</u>	<u>2,698</u>

The charity had capital commitments at 31 March 2024 amounting to £Nil (2023: - £Nil).

10.0 Debtors

	2024	2023
	£	£
Other debtors	<u>290</u>	<u>290</u>
	<u>290</u>	<u>290</u>

11.0 Creditors: - amounts falling due within one year

	2024	2023
	£	£
Other taxes and PAYE	714	684
Accrued expenses	<u>3,600</u>	<u>2,880</u>
	<u>4,314</u>	<u>3,564</u>

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Notes forming part of the financial statements for the year ended 31 March 2024

12.0 Deferred income

	2024	2023
	£	£
Balance at 1 April 2023	-	7,000
Released to Statement of Financial Activities	-	<u>(7,000)</u>
Balance at 31 March 2024	=	=

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 2023 £	Incoming £	Outgoing £	Transfers £	At 31 March 2024 £
Designated funds					
<i>Fixed assets fund</i>	2,698	-	(2,306)	3,442	3,834
General funds	<u>77,557</u>	<u>47,040</u>	<u>(45,564)</u>	<u>(3,442)</u>	<u>75,591</u>
Total unrestricted funds	<u>80,255</u>	<u>47,040</u>	<u>(47,870)</u>	=	<u>79,425</u>
Total funds	<u>80,255</u>	<u>47,040</u>	<u>(47,870)</u>	=	<u>79,425</u>

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Notes forming part of the financial statements for the year ended 31 March 2024

13.0 Statement of funds (continued)

Analysis of movements in funds – previous year

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

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

	Designated funds £	General funds £	Total funds £
Fund balances at 31 March 2024 are represented by: -			
Tangible fixed assets	3,834	-	3,834
Current assets	-	79,905	79,905
Creditors	-	<u>(4,314)</u>	<u>(4,314)</u>
Total net assets	<u>3,834</u>	<u>75,591</u>	<u>79,425</u>

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Notes forming part of the financial statements for the year ended 31 March 2024

14.0 Analysis of net assets between funds (continued)

Previous year

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