

**THE BEREAVEMENT COUNSELLING SERVICES**

**REPORT AND UNAUDITED**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2025**

**Registered Charity Number: - 1047908**

# **THE BEREAVEMENT COUNSELLING SERVICES**

## **Contents**

|   | <b>Page</b>    |
|---|----------------|
| <b>Legal and administrative information</b>   | <b>1</b>       |
| <b>Executive Committee Members Report and Statement of Executive<br/>Committees' Members Responsibilities</b> | <b>2 – 6</b>   |
| <b>Independent Examiners Report</b>   | <b>7</b>       |
| <b>Statement of Financial Activities</b>  | <b>8</b>       |
| <b>Balance Sheet</b>  | <b>9</b>       |
| <b>Notes forming part of the financial statements</b>   | <b>10 – 16</b> |

# 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 (Resigned 01/04/2024)

**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 2025**

The Executive Committee Members are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2025.

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 2025**

### **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 continue to receive referrals from Talking Therapies for counselling on bereavement issues. We also receive clients who are end of life for our Acacia Counselling Service, this has been extended to work with loved ones of the terminally ill.

Throughout the year we recruit selected placement students from local Colleges and Universities whom we mentor and train, many continue with us after qualifying.

Our Training programme is for all who work for us to include qualified Counsellors and Supervisors. All placements attend an Induction Session before being assigned a client and are continually monitored and mentored throughout their time with us. In March 2025 we trained on suicide, this was headed by Anthony O’Farrell qualified Counsellor and Fieldwork Supervisor and was very well attended. We also require those who work for us to take on-line Safeguarding and to take the Integrated Care Board Orange Button Suicide Prevention Training.

It is mandatory that all who work for us are required to attend monthly Supervision Sessions with our ‘In House’ Supervisors. This is also available outside the monthly session should an issue need immediate attention. Supervision is also available on a monthly basis for those who work with Acacia clients or whenever is required. We very much appreciate the expertise of our two Supervisors John Marsden and Maureen Hinchcliffe who help us to work to keep this organisation safe and work to best practice.

We are most grateful to the NHS Integrated Care Board for the financial support provided. During this financial year we exceeded our contracted hours and were asked by the Integrated Care Board to take on more referrals (in addition to our contractual agreement) to help with the number of clients needing therapy. We willingly agreed to do this.

## THE BEREAVEMENT COUNSELLING SERVICES

### **Executive Committee Members Report for the year ended 31 March 2025**

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

We are most fortunate to retain the services of Susan Skarratts Counsellor/Supervisor who manages our organisation on a daily basis working tirelessly in maintaining a professional organisation. We wish to record our thanks to her for her dedication and commitment. Also, Andrew Blain who works on legislation and policy making, which is a valuable contribution to our work.

We also acknowledge and thank the work of our Trustees and volunteers who give their time and skills so willingly and without whom we are unable to function.

#### **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 £73,683. This consists of designated funds of £2,375 for specific future purposes as set aside by the Executive Committee Members out of unrestricted general funds and unrestricted general funds of £71,308 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.

# **THE BEREAVEMENT COUNSELLING SERVICES**

## **Executive Committee Members Report for the year ended 31 March 2025**

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

At present, unrestricted general funds, which amount to £71,308 as at 31 March 2025, 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 £2,375, 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 to work to the highest standards and be of value to the community, to look for further funding opportunities to expand the service to areas where there is an unmet need and to continue to counsel and train on our specialism of bereavement.

### **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.

**THE BEREAVEMENT COUNSELLING SERVICES**

**Executive Committee Members Report for the year ended 31 March 2025**

**Approval**

This report was approved by the Executive Committee Members on 26 January 2026 and signed on their behalf.

**Mrs A M Jones**  
**Chief Officer**

# **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 2025, which are set out on pages eight to sixteen.

### **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: - 26 January 2026

## THE BEREAVEMENT COUNSELLING SERVICES

### Statement of Financial Activities for the year ended 31 March 2025

|   | Note | Un -<br>restricted<br>funds<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|---|------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income</b>   |      |                                  |                             |                             |
| Donations   | 2    | 740                              | 740                         | 2,475                       |
| Income from charitable activities: -  |      |                                  |                             |                             |
| - Grants and contracts for the provision of bereavement counselling services, support and information | 3    | 42,002                           | 42,002                      | 44,060                      |
| Income from investments: -  |      |                                  |                             |                             |
| - Interest receivable on bank deposits  |      | <u>921</u>                       | <u>921</u>                  | <u>505</u>                  |
| <b>Total income</b>   |      | <b><u>43,663</u></b>             | <b><u>43,663</u></b>        | <b><u>47,040</u></b>        |
| <b>Expenditure</b>  |      |                                  |                             |                             |
| Expenditure on charitable activities  | 4    | <u>49,405</u>                    | <u>49,405</u>               | <u>47,870</u>               |
| <b>Total expenditure</b>  |      | <b><u>49,405</u></b>             | <b><u>49,405</u></b>        | <b><u>47,870</u></b>        |
| <b>Net (expenditure) and net movement in funds for the year</b>                                       | 5    | <b>(5,742)</b>                   | <b>(5,742)</b>              | <b>(830)</b>                |
| <b>Reconciliation of funds</b>  |      |                                  |                             |                             |
| Total funds at 1 April 2024   | 12   | <u>79,425</u>                    | <u>79,425</u>               | <u>80,255</u>               |
| <b>Total funds at 31 March 2025</b>   | 12   | <b><u>73,683</u></b>             | <b><u>73,683</u></b>        | <b><u>79,425</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 2025

|                                     | Note | 2025           |               | 2024           |               |
|-------------------------------------|------|----------------|---------------|----------------|---------------|
|                                     |      | £              | £             | £              | £             |
| <b>Fixed assets</b>                 |      |                |               |                |               |
| Tangible fixed assets               | 9    |                | 2,375         |                | 3,834         |
| <b>Current assets</b>               |      |                |               |                |               |
| Debtors                             | 10   | 290            |               | 290            |               |
| Cash at bank                        |      | <u>76,082</u>  |               | <u>79,615</u>  |               |
|                                     |      | <u>76,372</u>  |               | <u>79,905</u>  |               |
| <b>Creditors: -</b>                 |      |                |               |                |               |
| amounts falling due within one year | 11   | <u>(5,064)</u> |               | <u>(4,314)</u> |               |
| <b>Net current assets</b>           |      |                | <u>71,308</u> |                | <u>75,591</u> |
| <b>Net assets</b>                   | 13   |                | <u>73,683</u> |                | <u>79,425</u> |
| <b>Funds</b>                        |      |                |               |                |               |
| <b>Unrestricted funds</b>           |      |                |               |                |               |
| Designated funds                    | 12   | 2,375          |               | 3,834          |               |
| General funds                       | 12   | <u>71,308</u>  |               | <u>75,591</u>  |               |
|                                     |      |                | <u>73,683</u> |                | <u>79,425</u> |
| <b>Total funds</b>                  | 12   |                | <u>73,683</u> |                | <u>79,425</u> |

Approved by the Executive Committee Members on 26 January 2026 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 2025**

### **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; 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 expenses of acquisition.

## THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2025

1.0 Accounting policies (continued)

1.4 Tangible fixed assets and depreciation (continued)

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: -

- *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 -<br>restricted<br>funds<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|---------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Donations                       |                                  |                             |                             |
| - Individuals and organisations | <u>740</u>                       | <u>740</u>                  | <u>2,475</u>                |
|                                 | <u>740</u>                       | <u>740</u>                  | <u>2,475</u>                |

3.0 Income from charitable activities

|   | Un -<br>restricted<br>funds<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|---|----------------------------------|-----------------------------|-----------------------------|
| <b>Grants and contracts for the provision of bereavement counselling services, support and information: -</b> |                                  |                             |                             |
| NHS Integrated Care Board   | <u>42,002</u>                    | <u>42,002</u>               | <u>44,060</u>               |
|   | <u>42,002</u>                    | <u>42,002</u>               | <u>44,060</u>               |

## THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2025

### 4.0 Expenditure on charitable activities

|  | Un -<br>restricted<br>funds<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|--|----------------------------------|-----------------------------|-----------------------------|
| <b>Provision of bereavement counselling services, support and information: -</b> |                                  |                             |                             |
| Staff salaries and costs   | 19,250                           | 19,250                      | 16,606                      |
| Group supervision costs  | 4,000                            | 4,000                       | 4,550                       |
| Supervisors supervision costs  | 770                              | 770                         | 700                         |
| Office rent and costs  | 11,736                           | 11,736                      | 11,664                      |
| Insurance  | 1,438                            | 1,438                       | 1,350                       |
| Telephone and internet charges   | 1,416                            | 1,416                       | 1,995                       |
| Postage and stationery costs   | 501                              | 501                         | 467                         |
| Computer and office costs  | 694                              | 694                         | 836                         |
| Volunteer costs  | 1,865                            | 1,865                       | 1,062                       |
| Sundry expenses  | 247                              | 247                         | 403                         |
| Subscriptions  | 81                               | 81                          | 111                         |
| Health and safety costs  | 36                               | 36                          | 179                         |
| Training costs   | 350                              | 350                         | -                           |
| Depreciation   | <u>1,459</u>                     | <u>1,459</u>                | <u>2,306</u>                |
|  | <b><u>43,843</u></b>             | <b><u>43,843</u></b>        | <b><u>42,229</u></b>        |
| <b>Managing and administering the charity: -</b>                                 |                                  |                             |                             |
| Staff salaries and costs   | 2,139                            | 2,139                       | 1,845                       |
| Accountancy  | 720                              | 720                         | 720                         |
| Professional fees  | 2,629                            | 2,629                       | 2,995                       |
| Bank charges   | 74                               | 74                          | 81                          |
|  | <b><u>5,562</u></b>              | <b><u>5,562</u></b>         | <b><u>5,641</u></b>         |
| <b>Total expenditure on charitable activities</b>                                | <b><u>49,405</u></b>             | <b><u>49,405</u></b>        | <b><u>47,870</u></b>        |

## THE BEREAVEMENT COUNSELLING SERVICES

### Notes forming part of the financial statements for the year ended 31 March 2025

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

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

|   | 2025   | 2024   |
|---|--------|--------|
|   | £      | £      |
| Staff salaries (Note 6.0)                           | 21,389 | 18,451 |
| Accountancy fees                                    |        |        |
| Independent examination of the financial statements | 720    | 720    |
| Other services                                      | 432    | 432    |
| Depreciation  |        |        |
| Owned assets (Note 9.0)                             | 1,459  | 2,306  |

#### 6.0 Staff costs and numbers

Staff costs were as follows: -

|                       | 2025          | 2024          |
|-----------------------|---------------|---------------|
|                       | £             | £             |
| Staff salaries        | 21,389        | 18,451        |
| Social security costs | =             | =             |
|                       | <u>21,389</u> | <u>18,451</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: -

|                                       | 2025 | 2024 |
|---------------------------------------|------|------|
| 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.

## THE BEREAVEMENT COUNSELLING SERVICES

### Notes forming part of the financial statements for the year ended 31 March 2025

#### 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<br>equipment,<br>fixtures and<br>fittings<br>£ | Total<br>£    |
|---|---|---------------|
| <b>Cost</b>                                   |   |               |
| As at 1 April 2024<br>and as at 31 March 2025 | <u>11,846</u>   | <u>11,846</u> |
| <b>Depreciation</b>                           |   |               |
| As at 1 April 2024                            | 8,012   | 8,012         |
| Charge for year                               | <u>1,459</u>  | <u>1,459</u>  |
| As at 31 March 2025                           | <u>9,471</u>  | <u>9,471</u>  |
| <b>Net book value</b>                         |   |               |
| As at 31 March 2025                           | <u>2,375</u>  | <u>2,375</u>  |
| As at 31 March 2024                           | <u>3,834</u>  | <u>3,834</u>  |

The charity had capital commitments at 31 March 2025 amounting to £Nil (2024: - £Nil).

#### 10.0 Debtors

|               | 2025<br>£  | 2024<br>£  |
|---------------|------------|------------|
| Other debtors | <u>290</u> | <u>290</u> |

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

|                      | 2025<br>£    | 2024<br>£    |
|----------------------|--------------|--------------|
| Other taxes and PAYE | 744          | 714          |
| Accrued expenses     | <u>4,320</u> | <u>3,600</u> |
|                      | <u>5,064</u> | <u>4,314</u> |

## THE BEREAVEMENT COUNSELLING SERVICES

### Notes forming part of the financial statements for the year ended 31 March 2025

#### 12.0 Statement of funds

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

|                                 | At<br>1 April<br>2024<br>£ | Incoming<br>£ | Outgoing<br>£   | Transfers<br>£ | At<br>31 March<br>2025<br>£ |
|---------------------------------|----------------------------|---------------|-----------------|----------------|-----------------------------|
| <b>Designated funds</b>         |                            |               |                 |                |                             |
| <i>Fixed assets fund</i>        | 3,834                      | -             | (1,459)         |                | 2,375                       |
| <b>General funds</b>            | <u>75,591</u>              | <u>43,663</u> | <u>(47,946)</u> | =              | <u>71,308</u>               |
| <b>Total unrestricted funds</b> | <u>79,425</u>              | <u>43,663</u> | <u>(49,405)</u> | =              | <u>73,683</u>               |
| <b>Total funds</b>              | <u>79,425</u>              | <u>43,663</u> | <u>(49,405)</u> | =              | <u>73,683</u>               |

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

|                                 | At<br>1 April<br>2023<br>£ | Incoming<br>£ | Outgoing<br>£   | Transfers<br>£ | At<br>31 March<br>2024<br>£ |
|---------------------------------|----------------------------|---------------|-----------------|----------------|-----------------------------|
| <b>Designated funds</b>         |                            |               |                 |                |                             |
| <i>Fixed assets fund</i>        | 2,698                      | -             | (2,306)         | 3,442          | 3,834                       |
| <b>General funds</b>            | <u>77,557</u>              | <u>47,040</u> | <u>(45,564)</u> | <u>(3,442)</u> | <u>75,591</u>               |
| <b>Total unrestricted funds</b> | <u>80,255</u>              | <u>47,040</u> | <u>(47,870)</u> | =              | <u>79,425</u>               |
| <b>Total funds</b>              | <u>80,255</u>              | <u>47,040</u> | <u>(47,870)</u> | =              | <u>79,425</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.

## THE BEREAVEMENT COUNSELLING SERVICES

Notes forming part of the financial statements for the year ended 31 March 2025

### 13.0 Analysis of net assets between funds

#### Current year

|   | Designated<br>funds<br>£ | General<br>funds<br>£ | Total<br>funds<br>£  |
|---|--------------------------|-----------------------|----------------------|
| <b>Fund balances at 31 March 2025<br/>are represented by: -</b> |                          |                       |                      |
| Tangible fixed assets   | 2,375                    | -                     | 2,375                |
| Current assets  | -                        | 76,372                | 76,372               |
| Creditors   | -                        | (5,064)               | (5,064)              |
| <b>Total net assets</b>   | <b><u>2,375</u></b>      | <b><u>71,308</u></b>  | <b><u>73,683</u></b> |

#### Previous year

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