

Cruse Bereavement Care

(Company limited by guarantee and not having a share capital)

Financial statements for the year ended 31 March 2011

Company number 00638709



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Cruse Bereavement Care

(Company limited by guarantee and not having a share capital)

Company information

Directors, Trustees and Members of Council

S Benjamin
DS Charles
RD Clarke
CA Cryer - *appointed 06/09/11*
B Cullingworth
C Forth
S Godfrey
Revd M Hancock
Lady Hannam (Vanessa)
Revd Dr P Hammersley - *deceased 23/06/11*
ML Johnson - *11/05/10 to 02/10/11*
IE Kelly
V Miskimmon MBE
F O'Mahoney
Dr C Murray Parkes OBE
TM Pearson MBE
V Poole
DR Pritchett
B Ramsay
C Robertson
P Rutter
M Shorney
JE Towle MBE
NJ Tricker
AL Wignall - *appointed 11/05/10*

Secretary

J McCormack

Auditors

MacIntyre Hudson LLP
New Bridge Street House
30-34 New Bridge Street
London
EC4V 6BJ

Solicitors

Russell-Cooke LLP
2 Putney Hill
London
SW15 6AB

Bankers

Barclays Bank Plc
Charities Team
27th Floor
1 Churchill Place
London
E14 5HP

Company number

00638709

Registered charity number

208078

Registered office

Unit 0.1
One Victoria Villas
Richmond
Surrey
TW9 2GW

Report of Council and financial statements

We are pleased to report on Cruse Bereavement Care's activities and achievements for the year ended 31 March 2011.

Principal activities

Cruse Bereavement Care ('Cruse') aims to promote the well-being of bereaved people and to enable anyone suffering from bereavement to understand their grief and cope with their loss. In pursuit of those aims, the charity:

- provides support to people who have suffered bereavement through a nationwide network of trained bereavement volunteers and through a national helpline
- works to raise awareness of the needs of bereaved people and to promote their interests.

In planning the activities that Cruse undertakes to achieve its aims, Council has regard to the Charity Commission's guidance on public benefit. In particular, Cruse makes its services available free of charge to bereaved people from all parts of the community, regardless of their age, gender, ethnicity or the circumstances in which they have suffered bereavement. Although clients approach Cruse for help for different reasons and at different periods of time after their bereavement, a majority of those who receive support on a one-to-one basis do so at the suggestion of their GP.

Cruse provides:

- one-to-one support
- bereavement support groups
- bereavement counselling
- telephone support
- information and literature
- a national helpline
- websites
- specialist services for children and young people, military families and prisoners

Cruse's organisation

Cruse provides bereavement care through a network of 5,800 volunteers working within 91 Areas and Branches in the ten regions and nations that comprise England, Wales and Northern Ireland.

Cruse's governance

Cruse is governed by a board of trustees (the Council of Cruse Bereavement Care), which includes elected representatives from all its regions. Council decides Cruse's strategic priorities and monitors its performance. It has sub-committees for specific purposes and, as permitted by its Articles of Association, delegates some of its functions to national, regional, Area and Branch committees so that they may oversee Cruse's work within the local network.

Cruse's management

Cruse is managed by the Chief Executive and her Directorate Management Team, supported by a small Central Office team based primarily in Richmond, Surrey. Operations within the network of local offices are managed by volunteer Area or Branch Management Committees, who employ paid staff in some cases, with support and guidance from the Central Office team.

Under a programme of area development, Cruse is reorganising its local Branches into a smaller number of Areas. A total of 56 Areas had been formed to date, and it is anticipated that there will be approximately 72 when the programme is completed.

Cruse's strategic objectives

Cruse Bereavement Care has eight strategic priorities, organised under four main headings. These provide the framework for planning the practical activities that ensure we continuously enhance our ability to achieve our aims, as summarised below.

Our clients:

- to make Cruse accessible to a wider client base
- to improve our evaluation of Cruse services.

Our people:

- to recruit and retain Cruse volunteers from a wider base
- to provide opportunities for continuing professional development for all Cruse volunteers and staff.

Our funders:

- to raise Cruse's profile and make potential funders more aware of our services
- to ensure a diverse range of funding sources with increasing reliance on contracted income.

Our charity:

- to create a more cohesive organisation that works together, nationally and locally, to achieve its priorities
- to promote the expertise of Cruse as a thought leader and enhance its influence on those working with bereaved people.

How we performed

Our clients

How many are there?

- We gave long-term support to over 34,700 clients on a one-to-one basis and 9,200 in groups.

Who are they?

- Most of our clients are adult, with the proportion of men is increasing to 29% this year.
- We provided face-to-face support to over 5,200 children and young people (to age 25) - an increase of 18% - and piloted a new Foundation Course for volunteers wanting to work with children.
- There was a 52% increase in the number of clients from black and minority ethnic communities.
- We have trained over 200 Cruse volunteers and professionals from other agencies in order to improve the provision of bereavement care to military families.

How do we reach them?

- More than 50% of our clients came to us on the recommendation of their GP.
- Our services were extended to cover Bradford and a new Branch was launched in Lambeth.
- Our helpline responded to over 11,300 calls and emails.
- Our website for children and young people received over 260,000 visits.
- We gave support to nearly 400 clients in prisons.

- We have created and evaluated a training course as a first step towards developing community support programmes.

And how do we ensure the highest standards of care?

- A working party reviewed our arrangements for supervision - a key component in our quality control - and made recommendations that will encourage volunteers to train as supervisors.
- An evaluation toolkit has been developed, along with a revision to our statistical monitoring.
- Two projects - Every Bereaved Child Matters and the Northern Ireland Prison Project - have been externally evaluated.

Our people

Volunteers and Staff

- 5,929 volunteers and staff worked for Cruse.
- Our volunteers gave over 573,000 hours of their time to supporting clients and running the charity.
- A line manager's handbook and a staff handbook have been drafted and are near finalisation which includes a revision to existing guidance.

Developing our skills

- There were 84 Awareness in Bereavement Care courses (our foundation training), attended by 977 people.
- A Facilitated Groupwork course has been developed (externally accredited to level 3), together with a number of new modules for our continuing professional development portfolio, including Child Protection, Death of a Child at Any Age, Supervising CYP Volunteers and Supervision and Group Dynamics.
- We continue to provide induction courses for volunteers and staff involved in the management of the charity.

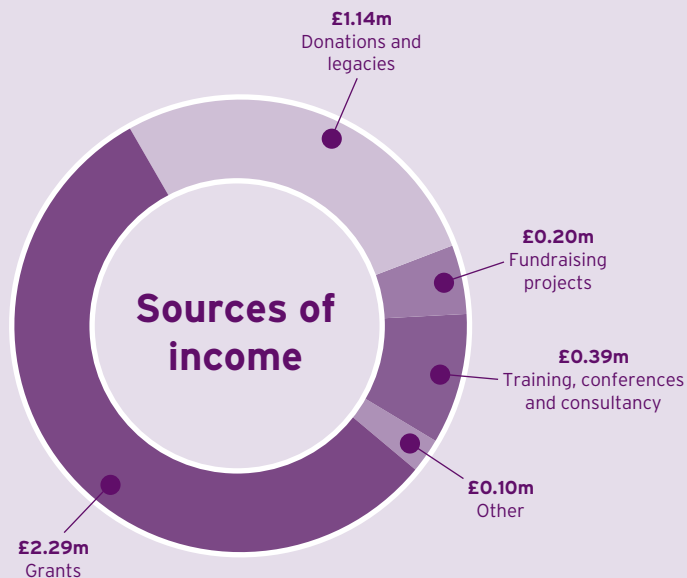
Our funders

A good result

- Cruse's income for the year reached £4,116,244, its highest ever level, although the rate of increase seen in recent years slowed to just 1.8%. The rise was attributable to higher grant income.
- Our Commissioning Managers secured 18 new Service Level Agreements, to the value of £281,479.
- We achieved an overall operating surplus of £118,621 in the year.

But public expenditure cuts and the expansion of our services means we will have to do even better

- We have appointed a PR and Marketing Officer to raise Cruse's profile.
- A new fundraising strategy has been developed and is being implemented.



Our charity

Working together as one charity

- Rapid progress has been made with the programme of Area Development, which will be substantially complete by March 2012.
- We have overhauled our intranet arrangements to improve communication between Central Office and network services.
- We have implemented a new internal finance model which shares income and costs more equitably between our locations and supports the efficient allocation of our limited financial resources to support bereaved people.

Promoting the interests of bereaved people

- We were delighted that Cruse was chosen by HRH The Duke and Duchess of Cambridge as one of the charities to benefit from the Royal Wedding Fund for our work to support the bereaved children of Service families.
- Cruse has contributed to the debate on coronial reform, arguing strongly for the appointment of a Chief Coroner.
- We have also been part of the Department of Health working group on bereavement, contributing to the literature review and the drafting of quality markers.
- We have taken part in the review of palliative care funding for adults and children.

Cruse Bereavement Care

(Company limited by guarantee and not having a share capital)

Financial and risk review

In the past year Cruse has achieved:

- £4,116,244 gross income (excluding the value of volunteer hours estimated as £8.29 million¹)
- £118,621 operating surplus
- 89% of expenditure was on charitable activities.

Gross income for the year was, at £4.12 million, 1.8% up on the previous year's income, representing increases in legacy income and statutory grants offset in part by a decline in donations and income from the sales of publications and literature.

Costs increased by 1.5% resulting in a operating surplus for the year of £118,621, compared with a surplus of £105,830 in the previous year. The value of the freehold property held by Belfast Area has been reduced by £100,000 to reflect the drop in property values since the last valuation carried out in 2007.

As a result, total reserves increased to £2,947,611 and free reserves to £1,936,922, which represents 48.5% of annual expenditure. Our strategy is to target reserves at a level of 75% of annual expenditure, which recognises the need to expand to address demand for our services, the underlying uncertainty of our financial income and our legal obligations - primarily to staff and landlords.

The Restricted Fund balance as at 31 March 2011 was £2,280,079 (2010: £2,151,312).

¹ Based on the gross average hourly wage for full-time employees in England in 2010 as published by the Office for National Statistics in the Annual Survey of Hours and Earnings.

The Revaluation Reserve balance as at 31 March 2011 was £134,222 (2010: £239,314). The Unrestricted Fund balance as at 31 March 2011 was £533,310 (2010: £538,364). No funds are held on behalf of others.

Council is responsible for monitoring and controlling the charity's risk. It does this formally by the maintenance of an annually updated register that identifies risks and mitigating actions (such as insurance or control procedures) and considers whether the risks are acceptable in relation to the achievement of our strategic priorities. The fundamental risk factor is the imbalance between resources available to Cruse and the unmet needs of bereaved people. We seek to remedy this by expanding our resources, using them effectively and ensuring that the planned expansion of our services is adequately resourced. However, the external demand for our bereavement services is not within our control and the resultant pressure on our staff, volunteers and finances creates a systemic risk that we cannot avoid.

Council recognise that there will be significant challenges ahead due to the current economic climate, the government spending review and the changes announced for the health service. Council will monitor developments and plan and respond accordingly, recognising the need to have a more diverse source of income.

Statement of councils' responsibilities

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for that period. In preparing those financial statements, the directors are required to:

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

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the auditor is unaware, and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

The Auditors MacIntyre Hudson LLP will be proposed for reappointment in accordance with Section 485 of the Companies Act 2006.

By order of Council

Nigel Tricker
Chair

Richard D. Clarke
Honorary Treasurer

James McCormack
Company Secretary

Cruse Bereavement Care
Unit 0.1, One Victoria Villas, Richmond TW9 2GW

Independent auditors' report to Cruse Bereavement Care

We have audited the financial statements of Cruse Bereavement Care for the year ended 31 March 2011 which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Statement of Total Recognised Gains and Losses, the Balance Sheet, the Cash Flow Statement and related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Trustees' Responsibilities Statement, set out on this page, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately

disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Council's Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2011 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Companies Act 2006.

Opinion on other matters prescribed by The Companies Act 2006

In our opinion the information given in the Council's Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of the trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Rakesh Shaunak FCA (Senior Statutory Auditor)
MacIntyre Hudson LLP
Chartered Accountants, Registered Auditors
New Bridge House, London EC4V 6BJ

26 October 2011

Cruse Bereavement Care

(Company limited by guarantee and not having a share capital)

Statement of financial activities for the year ended 31 March 2011

	Notes	Unrestricted funds	Restricted funds	Total funds 2011	Total funds 2010
INCOMING RESOURCES					
Incoming resources from generated funds:					
<i>Voluntary income</i>					
Donations		163,730	757,936	921,666	1,042,939
Legacies		166,121	48,354	214,475	38,073
<i>Activities for generating funds</i>					
Fundraising projects		—	196,891	196,891	191,352
Sale of publications and literature		35,061	384	35,445	88,840
Sponsorship		3,812	—	3,812	13,000
Deposit interest		102	2,633	2,735	5,111
Income resources from charitable activities:					
Grants and income from Service					
Level Agreements	8	83,359	2,207,826	2,291,185	2,192,652
Income from training and conferences		86,147	302,764	388,911	411,410
Subscriptions		—	11,238	11,238	12,439
Sundry income		704	49,182	49,886	46,938
Total incoming resources		539,036	3,577,208	4,116,244	4,042,754
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising and marketing		289,427	25,980	315,407	278,367
Charitable activities					
Bereavement support services		370,360	3,037,771	3,408,131	3,391,826
Policy work		60,573	101,596	162,169	130,367
Allocation of indirect costs between funds		(282,235)	282,235	—	—
Governance costs		105,965	5,951	111,916	136,364
Total resources expended	16	544,090	3,453,533	3,997,623	3,936,924
Net incoming/(outgoing) resources before transfers		(5,054)	123,675	118,621	105,830
Transfers between funds	7	(105,092)	105,092	—	—
Net movement in funds		(110,146)	228,767	118,621	105,830
Diminution in value of Freehold Property		—	(100,000)	(100,000)	—
Balances brought forward at 1 April 2010		£677,678	£2,151,312	£2,928,990	£2,823,160
Balances carried forward at 31 March 2011		£667,532	£2,280,079	£2,947,611	£2,928,990

The notes on pages 11 to 19 form part of these financial statements.

Balance sheet 31 March 2011

	Notes	2011	2010
FIXED ASSETS			
Tangible assets	3	1,006,190	1,133,032
CURRENT ASSETS			
Stock – publications and other items for resale		18,005	15,043
Debtors	4	386,407	333,074
Cash at bank and in hand		2,521,182	2,168,466
		2,925,594	2,516,583
CREDITORS			
Amounts falling due within one year	5a	(707,023)	(530,750)
		(707,023)	(530,750)
NET CURRENT ASSETS		2,218,571	1,985,833
TOTAL ASSETS LESS CURRENT LIABILITIES		3,224,761	3,118,865
CREDITORS			
Amounts falling due after more than one year	5b	(277,150)	(189,875)
Net assets		£2,947,611	£2,928,990
RESERVES			
Restricted funds	7	2,280,079	2,151,312
Revaluation reserve	7	134,222	239,314
Unrestricted funds	7	533,310	538,364
Total funds	7	£2,947,611	£2,928,990

Approved by Council on 26 October 2011 and signed on its behalf by:

Chair: **Nigel Tricker**
Treasurer: **Richard D Clarke**

Company Registration Number: 00638709

The notes on pages 11 to 19 form part of these financial statements.

Cruse Bereavement Care

(Company limited by guarantee and not having a share capital)

Income and expenditure account for the year ended 31 March 2011

	2011	2010
Income	4,116,244	4,042,754
Operating costs	3,981,102	3,931,153
Loan interest paid	16,521	5,771
Net income for the year before revaluations	£118,621	£105,830

Statement of total recognised gains and losses for the year ended 31 March 2011

	2011	2010
Net income for the year before revaluations	118,621	105,830
Diminution in value of Freehold Property	(100,000)	—
Total recognised gains for the year	18,621	105,830
Appropriations to restricted funds	(128,767)	(140,288)
Net income carried forward to unrestricted funds	£(110,146)	£(34,458)

All of the company's operations are classed as continuing.

A statement of the movement on funds appears in note 7.

Cashflow statement for the year ended 31 March 2011

	Notes	2011	2010
Net cash inflow/(outflow) from operating activities	10	232,647	100,128
Returns from investment and servicing of finance			
Interest received		2,735	5,111
Interest paid		(16,521)	(5,771)
Net cash inflow from returns on investments and servicing of finance		(13,786)	(660)
Investing activities			
Purchase of tangible fixed assets	3	(13,540)	(23,666)
Net cash (outflow) from investing activities		(13,540)	(23,666)
Net cash inflow/(outflow) Financing	12a 11	205,321 147,395	75,802 155,771
Increase/(decrease) in cash	12b	£352,716	£231,573

The notes on pages 11 to 19 form part of these financial statements.

Notes to the financial statements

1 Accounting policies

The principal accounting policies that are adopted in the preparation of the financial statements are set out below.

(a) Basis of accounting

These financial statements combine the accounts of all funds and Areas/Branches that are governed by the Memorandum and Articles of Association. The financial statements have been prepared under the historical cost convention as modified by the revaluation of freehold properties. The financial statements have also been prepared in accordance with the Statement of Recommended Practice 'Accounting by Charities'.

(b) Fixed assets and depreciation

Tangible fixed assets are capitalised at cost and depreciation is provided to write off the cost in equal annual instalments at the following rates:

Office equipment	20%
Office furniture	10%
Freehold property	2%
Leasehold property	2%

(c) Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

(d) Pensions

The pension plan for employees is a defined contribution scheme. Consequently, the annual instalments charged to the income and expenditure account are fixed under the terms of the

scheme and there is no potential liability other than for the payment of those instalments.

(e) Operating leases

Rentals payable under operating leases are charged to the Income and Expenditure account spread over the period of the lease.

(f) Fund accounting

(i) The charity's general funds consist of funds that the charity may use for its purposes at its discretion.

(ii) The charity's restricted funds are those where the donor has imposed restrictions on the use of the funds that are legally binding. Details of the funds and of the restrictions are in note 7. The assets and liabilities of the Areas/Branches are also treated as restricted funds.

(g) Voluntary income

(i) All voluntary income is included in income on receipt, except where the donor requires the sum to be invested to provide income for the charity's purposes, in which case it is treated as an endowment.

(ii) Donations under gift aid together with the associated income tax recovery are recognised as income when the donation is received.

(iii) Legacies receivable are credited to income immediately, in accordance with SORP 2005.

(iv) Grant income and income receivable in respect of Service Level Agreements is credited to income immediately to the extent that the charity obtains entitlement to that income by its performance in the year under review.

(h) Resources expended

Expenditure is recognised when a liability is incurred.

(i) Costs of generating funds are those costs incurred in attracting voluntary income, including the costs of advertising for funds and costs incurred in trading activities that raise funds.

(ii) Charitable activities include expenditure associated with the delivery of bereavement support, training and education and policy work and include both the direct costs and support costs relating to these activities.

(iii) Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

(iv) Support costs incurred by Central Office and National/Regional Offices have been allocated to activity cost categories on a basis consistent with the use of resources - eg. staff costs by the time spent.

(i) Netting of income and expenditure

Expenditure on fundraising events is netted off against funds raised.

Cruise Bereavement Care

(Company limited by guarantee and not having a share capital)

2 Net Incoming Resources

Net incoming resources is stated after charging:

	2011	2010
Directors' (Trustees') emoluments	—	—
Directors' (Trustees') expenses for travel, training and subsistence	22,111	12,351
Depreciation of owned fixed assets	40,382	44,620
Operating lease rentals	126,333	131,072
Loan interest	16,521	5,771
Auditors' fees – as auditors	7,992	7,311
Auditors' fees – for other services provided	1,674	4,433

3 Tangible fixed assets

	Leasehold property	Freehold properties	Office furniture	Office equipment	Total
Cost or valuation:					
1 April 2010	679,941	440,000	67,208	163,797	1,350,946
Additions	—	—	4,583	8,957	13,540
Disposals	—	—	(355)	(7,008)	(7,363)
Revaluation	—	(135,200)	—	—	(135,200)
31 March 2011	679,941	304,800	71,436	165,746	1,221,923
Depreciation:					
1 April 2010	27,408	26,400	42,762	121,344	217,914
Charge for year	7,099	8,800	4,904	19,579	40,382
Disposals	—	—	(355)	(7,008)	(7,363)
Revaluation	—	(35,200)	—	—	(35,200)
31 March 2011	34,507	—	47,311	133,915	215,733
Net book value:					
31 March 2011	£645,434	£404,800	£24,125	£31,831	£1,006,190
31 March 2010	£652,533	£413,600	£24,446	£42,453	£1,133,032

The net book value at 31 March 2011 represents fixed assets used for:

Direct charitable purposes

Bereavement support	307,852	304,800	16,111	25,970	654,733
Policy work	74,826	—	1,776	1,299	77,901
	382,678	304,800	17,887	27,269	732,634

Other purposes:

Fundraising and marketing	207,841	—	4,934	3,609	216,384
Governance	54,915	—	1,304	953	57,172
	262,756	—	6,238	4,562	273,556
	£645,434	£304,800	£24,125	£31,831	£1,006,190

The freehold property held by Belfast Branch was revalued on 31 March 2007 by McQuoids Commercial and Residential Property Consultants on an open market value basis in accordance with guidelines issued by the Royal Institution of Chartered Surveyors. The value of the freehold property has been reduced by £100,000 to reflect the drop in property values since the valuation in 2007. A formal revaluation will be carried out in 2012.

The historical cost of freehold properties included at valuation is £233,002 (2010: £233,002).

4 Debtors - due within one year

	2011	2010
Trade debtors	57,302	143,427
Other debtors	321,275	178,490
Prepayments	7,830	11,157
	£386,407	£333,074

5a Creditors - due within one year

	2011	2010
Trade creditors	253,318	137,848
Subscriptions received in advance	842	1,234
Other taxation and social security	76,618	82,368
Other creditors	149,225	198,810
Accruals	150,520	94,110
Futurebuilders loan	76,500	16,380
	£707,023	£530,750

5b Creditors - due after more than one year

	2011	2010
Futurebuilders loan	277,150	189,875
	£277,150	£189,875

The Futurebuilders loan carries an interest rate of 6% and is repayable by monthly instalments until August 2016. No security has been provided to Futurebuilders England.

6 Operating lease commitments

At 31 March 2011 the following annual commitments under non-cancellable operating leases existed.

	Property		Office equipment and motor vehicles	
	2011	2010	2011	2010
Operating leases which expire:				
Within one year	26,306	21,673	1,781	1,240
Within two to five years	43,089	53,288	3,498	10,277
Over five years	14,525	13,478	—	—
	£83,920	£88,439	£5,279	£11,517

Cruse Bereavement Care

(Company limited by guarantee and not having a share capital)

7 Tangible fixed assets

Restricted funds Branch/Area/Region/Nation funds	Balance 01.04.10	Income	Distributions and expenditure	Property Revaluation	Movement between funds	Transfer (to)/from reserves	Balance 31.03.11
Eastern region	9,945	5	(1,850)	—	1,623	—	9,723
Eastern Areas and Branches	176,428	286,850	(239,561)	—	(35,872)	—	187,845
East Midlands region	7,339	7,876	(9,061)	—	341	—	6,495
East Midlands Areas and Branches	115,978	195,352	(156,770)	—	(24,979)	—	129,581
North East region	12,060	193	(1,590)	—	2,284	—	12,947
North East Areas and Branches	135,368	177,667	(147,713)	—	(14,046)	—	151,276
Northern Ireland	54,038	270,434	(291,456)	—	—	—	33,016
Northern Ireland Areas and Branches	351,810	286,966	(268,318)	(100,000)	(10,067)	105,092	365,483
North West Region	8,378	4	(1,378)	—	252	—	7,256
North West Areas and Branches	87,313	95,140	(76,727)	—	(22,973)	—	82,753
South East Region	8,145	3,017	(6,364)	—	3,555	—	8,353
London Areas and Branches	133,510	208,769	(138,390)	—	(16,654)	—	187,235
South East Areas and Branches	337,192	396,298	(363,475)	—	(52,621)	—	317,394
South West Region	13,042	3,982	(8,032)	—	1,523	—	10,515
South West Areas and Branches	230,107	324,130	(290,926)	—	(32,819)	—	230,492
Wales	37,455	104,167	(113,093)	—	(11)	—	28,518
Wales Areas and Branches	123,017	322,627	(285,469)	—	(12,190)	—	147,985
West Midlands Region	10,550	(645)	(3,505)	—	468	—	6,868
West Midlands Areas and Branches	167,859	455,871	(346,810)	—	(38,884)	—	238,036
Yorkshire & The Humber region	14,227	4,981	(10,046)	—	1,362	—	10,524
Yorkshire & The Humber Areas & Branches	113,062	242,636	(219,886)	—	(32,527)	—	103,285
	2,146,823	3,386,320	(2,980,420)	(100,000)	(282,235)	105,092	2,275,580
Agnes Whitaker Fund	4,489	10	—	—	—	—	4,499
Central Office	—	190,878	(190,878)	—	—	—	—
	2,151,312	3,577,208	(3,171,298)	(100,000)	(282,235)	105,092	2,280,079
Unrestricted funds							
Central Office	538,364	539,036	(826,325)	—	282,235	—	533,310
Revaluation Reserve	239,314	—	—	—	—	(105,092)	134,222
Total reserves	£2,928,990	£4,116,244	£(3,997,623)	£(100,000)	—	—	£2,947,611

Restricted funds represent funds from which the use of income is restricted for specific purposes. Branch/Area/Region/Nation funds are regarded as restricted for usage within their local area. Funds are specific to individual Branches/Areas/Regions/Nations. However these have been summarised by Nation/Region for the above purposes. The movement between funds includes costs incurred centrally to enable the Branches/Areas to conduct their activity, including the provision of support and literature. These costs have been shown as part of the allocation of indirect costs between funds on page 8.

8 Grants received

<i>Represented by</i>				2011	2010
Fixed assets	Liquid funds	Total			
—	9,723	9,723	Local authorities	396,297	335,505
621	187,224	187,845	Local health authorities	386,553	420,134
—	6,495	6,495	Primary care trusts	872,630	867,935
2,493	127,088	129,581	Department of Health	112,039	101,890
—	12,947	12,947	Department for Education	78,839	61,535
—	151,276	151,276	Wales Assembly Government	98,543	120,637
—	33,016	33,016	Northern Ireland DHSS & PS	52,467	52,467
172,644	192,839	365,483	Other	167,560	132,645
—	7,256	7,256	Community Fund/Big Lottery	126,257	99,904
—	82,753	82,753			
—	8,353	8,353			
—	187,235	187,235			
5,751	311,643	317,394			
—	10,515	10,515			
4,229	226,263	230,492			
—	28,518	28,518			
3,042	144,943	147,985			
—	6,868	6,868			
12,129	225,907	238,036			
—	10,524	10,524			
1,029	102,256	103,285			
201,938	2,073,642	2,275,580			
—	4,499	4,499			
—	—	—			
201,938	2,078,141	2,280,079			
670,030	(136,720)	533,310			
134,222	—	134,222			
£1,006,190	£1,941,421	£2,947,611			
				£2,291,185	£2,192,652

Cruse Bereavement Care

(Company limited by guarantee and not having a share capital)

9 Employees

	2011	2010
Salaries and wages	1,723,700	1,618,246
National Insurance costs	127,098	119,810
Pension costs	31,129	34,730
Benefits in kind	9,437	12,805
	£1,891,364	£1,785,591

	2011 Full-time equivalent	2010 Full-time equivalent
The average weekly number of employees during the year was:		
Central team and helpline	13	11
Specialist projects staff	5	5
National/regional staff	9	9
Branch/Area staff	52	49
	79	74

The average head count of employees (full-time and part-time) employed during the year was 134 (2010: 129).

During the year including pension contributions:

- two employees earned in the range £40,000-£45,000 (2010: three)
- one employee earned in the range £45,000-£50,000 (2010: none)
- one employee earned in the range £50,000-£55,000 (2010: one)
- no employee earned in the range £55,000-£60,000 (2010: one)
- one employee earned in the range £60,000-£65,000 (2010: none)
- Fourteen employees are accruing benefits under a Group Personal Pension Plan (2010: Fourteen)
- no director (or trustee) received any remuneration during the year (2010: none).

Professional indemnity insurance premiums of £3,003 were paid in respect of directors, officers and employees.

10 Note to the cash flow statement

Reconciliation of operating surplus to net cash inflow from operating activities

	2011	2010
Operating (deficit)/surplus	118,621	105,830
Depreciation charges	40,382	44,620
(Increase)/decrease in stocks	(2,962)	(3,518)
Decrease/(increase) in debtors	(53,333)	32,510
(Decrease)/increase in creditors	116,153	(79,974)
Interest received	(2,735)	(5,111)
Interest paid	16,521	5,771
Net cash inflow from operating activities	£232,647	£100,128

11 Financing

	2011	2010
	£	£
New loan	150,000	150,000
Interest Charge	16,521	5,771
Repayments	(19,126)	—
Increase in the loans in the period	£147,395	£155,771

12a Reconciliation of net cash flow to movement in net funds

	2011	2010
Increase in cash in the period	352,716	231,573
Increase in the loans in the period	(147,395)	(155,771)
Change in net funds resulting from cash flows	205,321	75,802
Net funds at 1 April 2010	1,962,211	1,886,409
Net funds at 31 March 2011	£2,167,532	£1,962,211

12b Analysis of net funds

	1 April 2010	Cashflows	31 March 2011
Cash at bank and in hand	2,168,466	352,716	2,521,182
Loans	(206,255)	(147,395)	(353,650)
	£1,962,211	£205,321	£2,167,532

13 Reconciliation of movements on total funds

	2011	2010
Funds at 1 April 2010	2,928,990	2,823,160
Surplus/(deficit) for the year	118,621	105,830
Diminution in value of Freehold Property	(100,000)	—
Total funds at 31 March 2011	£2,947,611	£2,928,990

14 Trading subsidiary

In the year to 31 March 2011 Cruse Bereavement Care Services Ltd made a profit of £2,403 (2010: £479 profit).

15 Ultimate controlling party

Ultimate control lies with the directors.

Cruse Bereavement Care

(Company limited by guarantee and not having a share capital)

16 Total resources expended

	Bereavement support services			Sub total	Policy	Fundraising & marketing
	Client services	Training & education	Monitoring & evaluation			
Costs directly allocated to activities						
Advertising & marketing	—	—	—	—	—	4,493
Annual report	—	—	—	—	—	—
Armed Services Support Project	2,106	—	—	2,106	—	—
Audit fee	1,674	—	—	1,674	—	—
Bank charges & overdraft interest	943	460	421	1,824	314	879
Bereavement Awareness Project	—	—	—	—	—	—
Commissioning Project	—	—	—	—	—	5,000
Computer	2,119	3,062	2,442	7,623	1,878	4,921
Cost of Training Courses and Conferences	169,900	79,999	—	249,899	—	—
Council & Committee costs	—	—	—	—	—	—
Cruse Update	—	3,889	—	3,889	—	—
Depreciation	25,502	2,326	2,371	30,199	1,733	5,077
Futurebuilders loan interest	—	—	—	—	—	16,521
General expenses	61,820	5,796	4,557	72,173	3,516	9,145
Gold Standards in Bereavement Care	7,537	—	—	7,537	—	—
Golden Jubilee	—	—	—	—	—	—
Insurance	15,635	1,694	1,413	18,742	1,076	2,882
Legal and professional fees	995	—	—	995	—	—
Postage	41,419	2,658	2,265	46,342	1,717	4,648
Premises	426,773	12,984	4,913	444,670	4,729	6,737
Printing, stationery and publicity	102,609	4,158	1,722	108,489	1,602	2,542
Publications	5,729	11,010	—	16,739	—	—
Re-structuring costs	22,400	—	—	22,400	—	—
Repairs and renewals	48,181	1,819	675	50,675	654	908
Staff and volunteer ongoing training	—	184,340	—	184,340	—	—
Staff and volunteer travel	430,192	31,478	12,236	473,906	11,656	17,174
Staff costs	1,036,206	241,937	122,780	1,400,923	106,674	206,594
Support groups	30,243	—	—	30,243	—	—
Telephone and fax	105,273	4,721	2,012	112,006	1,854	3,035
Youth Bereavement Service	19,873	—	—	19,873	—	—
Sub total	2,557,129	592,327	157,807	3,307,263	137,403	290,556
Support costs allocated to activities						
Bank charges and overdraft interest	142	34	48	224	47	75
Computer	836	199	303	1,338	289	426
Depreciation	796	192	249	1,237	251	431
General expenses	1,563	371	571	2,505	542	793
Insurance	482	115	170	767	164	249
Postage	771	184	268	1,223	260	400
Premises	1,854	414	1,083	3,351	884	678
Printing, stationery and publicity	640	144	352	1,136	292	248
Re-structuring costs	1,603	332	1,329	3,264	997	332
Repairs and renewals	255	57	151	463	123	92
Staff and volunteer travel	4,596	1,029	2,639	8,264	2,163	1,712
Staff costs	44,259	10,177	21,346	75,782	18,419	19,121
Telephone and fax	744	168	402	1,314	335	294
	£2,615,670	£605,743	£186,718	£3,408,131	£162,169	£315,407

Governance	Total 2011	Total 2010
—	4,493	1,628
5,439	5,439	2,680
—	2,106	—
7,992	9,666	9,367
200	3,217	3,975
—	—	3,736
—	5,000	4,430
1,104	15,526	13,619
—	249,899	285,140
24,938	24,938	19,808
—	3,889	3,481
1,160	38,169	42,191
—	16,521	5,771
2,051	86,885	86,836
—	7,537	—
—	—	23,608
649	23,349	23,131
3,969	4,964	6,042
1,049	53,756	55,090
1,284	457,420	445,021
504	113,137	134,582
—	16,739	38,527
—	22,400	22,096
171	52,408	69,835
—	184,340	162,896
3,316	506,052	490,853
43,428	1,757,619	1,644,267
—	30,243	26,179
608	117,503	119,912
—	19,873	24,795
97,862	3,833,084	3,769,494
50	396	434
279	2,332	1,983
294	2,213	2,429
528	4,368	3,179
164	1,344	284
265	2,148	2,291
325	5,238	5,900
127	1,803	3,611
—	4,593	827
43	721	1,379
839	12,978	14,120
10,986	124,308	128,519
154	2,097	2,474
£111,916	£3,997,623	£3,936,924

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