

**Charity registration number SC031600 (Scotland)**

**Company registration number SC218026 (Scotland)**

**CRUSE SCOTLAND**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# CRUSE SCOTLAND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Christine McLintock (Chair) Michael Brown Rosemary J Chisholm (Co-Vice Chair) Donald Fleming Matthew Haggis Donna Hastings Stephanie Kerr Mike McGlinchey Louise Noble (Co-Vice Chair) Fiona Thomson John Fyfe Chris Dowdall Hazel Brown George Bellamy Rebecca Paterson	(Appointed 19 May 2023) (Appointed 19 May 2023) (Appointed 19 May 2023) (Appointed 19 May 2023) (Appointed 20 June 2023) (Resigned 31 March 2023)
<b>Secretary</b>	Fiona Arnott-Barron Keith Robertson	(August 2022 - present) (Resigned 26 August 2022)
<b>Senior Management Team</b>	Fiona Arnott-Barron  Keith Robertson Nicola Reed Pamela Harrower	Chief Executive Officer (August 2022 - present) Chief Operating Officer (Until August 2022) Chief Executive Officer (Resigned August 2022) Director of Client Services Director of Finance (Appointed April 2023)
<b>Charity number (Scotland)</b>	SC031600	
<b>Company number</b>	SC218026	
<b>Principal address</b>	29 Barossa Place Perth PH1 5EP	
<b>Registered office</b>	14 Links Place Suite 4/2, Great Michael House Edinburgh EH6 7EZ	
<b>Auditor</b>	Findlays Chartered Accountants 11 Dudhope Terrace Dundee DD3 6TS	
<b>Bankers</b>	Bank of Scotland 327 Brook Street Broughty Ferry Dundee DD5 2DS	TSB 29 Meadowside Dundee DD1 1DD

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# CRUSE SCOTLAND

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# CRUSE SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

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The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2023.

Cruse Scotland is Scotland's bereavement charity; Cruse Scotland supports people of all ages, both children and adults, regardless of the nature of the death. Whether through illness, accident, sudden or violent death, suicide, the loss of a child, partner or friend, our specially trained volunteers are there to provide support. Although a national charity, our structure ensures that Cruse Scotland is embedded in local communities enabling us to respond to the particular needs of those communities. Cruse Scotland is the only bereavement charity in Scotland that offers this extensive range of support.

The support we provide gives people the opportunity to understand and work through the range of feelings that can sometimes overwhelm and helps them to adjust to a new normality. We provide support at any time, from the point of bereavement to decades after the loss occurs.

Grief is unique to each person and so Cruse Scotland provides a range of services tailored to the needs of the individual. Sometimes all that bereaved people need is reassurance and information, whilst others may require counselling. Our services are:

- Reassurance, information, and self-directed support materials
- Helpline and webchat support
- Bereavement groups – social and therapeutic
- Specialist Early Bereavement Support
- Listening and Counselling services for adults
- Specialist bereavement support for children and young people
- Development of therapeutic workforce
- Specialist training for organisations and individuals that encounter death in the course of their duties, and or work with bereaved people.

In cases where Cruse Scotland feels that the individual might benefit from a different or additional type of specialist support, we will refer them to the appropriate organisation.

People may access our services in whatever way is best for them, via helpline, email, webchat or drop in. Support itself can be delivered on an individual basis or within a group setting. Support delivery options range from in-person face to face; online video counselling and telephone counselling. Support can may be individual or group support.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### OBJECTIVES & ACTIVITIES

The company's objectives and principal activities are the relief of any persons who are in conditions of poverty or sickness arising directly from bereavement, and the prevention of any sickness which may arise from bereavement. Our Vision is a compassionate Scotland in which the impact of bereavement and grief is properly understood and supported. During 2022 a new 5-year strategy was launched, which was developed incorporating the views of key stakeholders: clients, volunteers, staff, and funders.

#### Our Strategic Goals under our 5-year Strategy 2022-2027 are:

- Bereavement Support: To deliver more effective services to more bereaved people.
  - Positive Bereavement Health: To promote bereavement support in communities through education & training.
  - Diversity, Equalities & Inclusion: To better understand and address inequalities & diversity issues affecting Cruse Scotland and our clients.
  - Influencing: To ensure the experiences of bereaved people influence policy & practice in Scotland.
  - Sustainability: To enable sustainability by diversifying our income stream & resource model; to assess and reduce the environmental impact of the organisation.
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# CRUSE SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### Our Values are:

- **Compassionate:** We are respectful, warm, kind and here when people need us most. We offer people the time and space to talk when they are ready.
- **Professional:** We are experienced, committed and operate to the highest standard throughout the organisation. Our services are based on best practice, research, and feedback.
- **Inclusive:** We value and develop our diverse team and strive to understand and respond to the needs of all communities across Scotland to make sure no one goes through grief alone.
- **Collaborative:** By working as a team and collaborating with others, we can help build a more empathetic, bereavement-friendly society in Scotland.
- **Dedicated:** Our passion, knowledge and dedication help people live with their grief, one day at a time.

### ACHIEVEMENTS & PERFORMANCE

2022 indicated a transformational year for the charity on many fronts. Along with the launch of our new 5-year strategy, we experienced a sea of change across the staff team, most notably, Fiona Arnott-Barron taking the reins of Chief Executive on 29 August 2022 from her predecessor Keith Robertson. A new client services management team was recruited across the year, and in March 2023 each staff vacancy was filled, with positive appointments made.

Despite vacancies in all teams at some stage across the year, client services remained unaffected, largely due to the sterling efforts of our remarkable staff and volunteer teams. Good progress was also evidenced across all areas of our new strategic goals.

#### ***Strategic Goal 1: Bereavement support: to deliver more effective services to more bereaved people.***

As Scotland, slowly emerged from its second lockdown in April 2022, our staff and volunteers gradually moved towards hybrid working to include both home and office-based working, where applicable. This allowed us to operate in a responsive way to clients' preferences and needs post pandemic.

The need for client services post-pandemic has been as strong as ever, but the complexity of our clients' needs has been a further challenge to meet. This complexity has been evidenced by a range of factors, including heightened risk scorings at intake assessment and increased expressions of suicidal intent across most services including helpline, assessment, and counselling sessions. The impacts of this have been an overall increase on the average number of sessions per client across each service, thus increasing waiting times, requests for extended volunteer supervision, and increased requests for time out periods from the volunteer workforce.

To ensure we are maximising all current resources and expanding to meet the increased need, we implemented the following measures across the year:

- Expansion of our Early Support Service enabling more clients to access a range of support options in the early stages of their bereavement.
- Improved helpline services to respond to more live calls. This increased by 11% over the year.
- Simplified processes enabling clients to refer via an online self-referral form as an option.
- Revised policies for clients who did not attend or cancelled regularly.
- Review of technology to ensure we continue to maximise volunteer workforce resource.
- Guided clients who request in the moment support to our instant online webchat counselling team
- Recruited additional volunteers to support children and young people's service.
- Revised assessment and early support services training making it accessible to a wider range of volunteers.

# CRUSE SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### Key Statistics from all Client Services across 2022-23

**Helpline & related services** During 2022/23 there were 9,444 calls to the Helpline, a similar figure to the previous year and to call levels before pre-pandemic. Enquiries by email led to a further 990 referrals via online self-referral form this was an increase of 56% from last year. Simplifying self-referral for clients via email has helped to alleviate pressure on helpline and helped to improve our live call connection rate by 11%, meaning the average call response rate across 2022-23 had increased from 33% to 44% on average. At some points across the year this reached 57%. Any caller who does not receive a live response to their call, can opt to leave a message and receive a return call, we have continued to respond to all within less than 24 hours.

Cruse Scotland's webchat service connects clients in the moment to trained counsellors. Across the year, 2,059 support conversations took place, an increase of 31% from last year. Of the 2,059 online webchats, 557 people requested onward referral to regular counselling support.

4,752 people received support via helpline or its related services and a further 1,412 children received indirect support via parents and carers.

All clients received information packs containing self-help material and guidance on how to access further support were sent out to people who were bereaved. The self-help material is a crucial aspect of the charity's service that helps people recognise and understand their grief and their own individual response to this difficult and emotional stage in their life.

**Early Support Service** is for adult clients who have been bereaved for 6months or less. The demand for early support, continues to increase year on year, considering this we began to extend our early support offer to group sessions or individual support. Across 2022-23 the number of clients supported by our Early Support Service increased by 3% to 479 clients and the number of early support sessions delivered increased by 9% to 892 sessions.

**Counselling and Listening Support Service** is offered to adults who have bereaved 6months or more. Cruse Scotland has no maximum time limit from when clients can seek support after a bereavement, and in some cases, it can be decades after. 918 new clients attended appointments to assess their bereavement support needs. Of these 918, 98% attended for future individual counselling or listening support sessions. A total of 5014 sessions were delivered to this client group, on average 5.5 sessions delivered to each person.

*"My volunteer counsellor Sally was able to support me to focus more, by breaking down my experience into bite-size chunks that I could work through in a safe and structured manner rather than feeling like I was "choking" on everything all at once. Cruse helped me to see there is a way forward and deal with something that I truly believe quite literally saved my life" Counselling services client*

**Children & Young People's Service** Engaging remotely with children and young people (CYP) continued to be a challenge as we slowly emerged from the pandemic. We prioritised the return of face-to-face support for CYP clients as this service had been most affected. A further negative impact was the loss of a significant number of CYP volunteers, who left the organisation to take up paid roles with CYP mental health and school counsellors which reduced capacity. Despite this challenge, across 2022-23 we delivered 387 sessions to 57 new C&YP clients.

The presentation of increased client complexity alongside demand has understandably put more pressure on waiting times across most services, but with increased volunteer numbers and implementation of the aforementioned measures, we anticipate a reduction in these across the following year.

Where client services have been delivered in person these have tended to take place either within Cruse Scotland premises, schools or local community or health spaces. Client sessions which have been delivered by telephone are routed through a secure virtual phone server Call Handling and sessions via video calls are conducted via the NHS Scotland Attend Anywhere platform. Using high security technology ensures we protect client confidentiality and our volunteer's personal identities.

# CRUSE SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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**Group support** Our Step-by-Step social support groups are based in Fife. Across 2022-23, 65 clients from six groups met throughout the year resulting in 950 sessions delivered across the year. The groups were able to resume as face-to-face groups in May 2022 with meetings in community hubs, parks, cafes and museums where possible. In January 2023 a new group in Cupar was established. Step by Step groups enable bereaved people to meet and form friendships with others who share the lived experience that bereavement brings; form social connections; and get involved in new activities.

*"After my brother died, and then my parents who died shortly after, I was made redundant from my job of 42 years, I felt utterly alone. I am the last of my family left and felt the acute pain (in my chest) of loneliness. My GP surgery put me in touch with you and I came along to the support group. It is no exaggeration to say that Cruse Scotland has helped save my life." Step-by-Step Client*

In Dalkeith we have a drop-in group which runs each month and across the year has supported 72 individuals which has included new and existing attendees.

Our early support service now offers regular 6 session online support groups for those bereaved within the first 6 months of a bereavement and due to their success, we plan to offer in person support groups to those bereaved 6 months and beyond as a further support option.

**Support to Workplaces affected by Suicide** Our specialist support package available to employees affected by suicide has continued throughout 2022-23 with 21 workplaces benefitting from facilitated group sessions and further individual or group follow up as required. 143 people have benefited across Scotland. This initiative funded by the Scottish Government has enabled us to respond quickly and without cost to workplaces. Research has proven that sadly those affected by suicide, particularly those exposed through their work, are at greater risk of suicide themselves. This support initiative has therefore allowed Cruse Scotland to actively respond to suicide prevention for those identified as within a high-risk category.

*"A huge thank you from the team, although it was very emotional at times for them, they have benefited hugely from the time spent with Jenny and Nicola and are now all in a far better place than they were before so thank you" Inspector, Maryhill Police Office*

**Ayr and Troon Cemeteries Support** We were approached by South Ayrshire Council to help with a challenging situation whereby water ingress had affected around 400 graves across two cemeteries in Ayr and Troon. The process meant that the bodies in all graves would need to be exhumed and housed temporarily until repair works took place. This was understandably a distressing experience for many families particularly given that none of the graves were more than 4 years old. Cruse Scotland offered specialist support to anyone affected by the situation initially and throughout the process if required. Support was also offered to the council staff members dealing with situation, given the high level of distress.

**Strategic Goal 2: Positive bereavement health: to promote bereavement support in communities through education & training.**

Cruse Scotland continued to employ workers on a freelance basis to provide clinical practice supervision and to deliver training. Across the year we underwent a recruitment campaign to our Training Team to expand the numbers who could deliver training to incoming volunteers and external agencies. This had a positive result with 8 new members joining the Team.

# CRUSE SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### External Training Delivery

A key aim of the charity is to build confidence in talking about death, dying and bereavement. One way we do this is to provide training to a range of organisations which include public, private and voluntary sector. Over 2022-23 we delivered training to:

- 42 staff members in West Dunbartonshire Health & Social Care Partnership
- 14 staff members in East Renfrewshire Council
- 20 delegates from mixed professions of Children in Scotland membership
- 17 staff and volunteers of Connecting Carers
- 10 school staff at St Columba's School
- 5 staff of North Lanarkshire Council/ Simon Community
- 15 staff at Thorntons Solicitors
- 5 staff at University of Highlands and Islands, Perth College
- 10 members of Make Seconds Count
- 18 staff and volunteers at Martha's Mammies
- 17 staff and carers from Fife Carers Centre

We worked with Youth Link Scotland to develop bespoke eLearning modules for their No Knives, Better Lives initiative, upskilling their staff and volunteers in talking compassionately about Death and Dying. Additionally, staff from NHS and other Health & social care providers, including Cruse Scotland staff and volunteers, have completed 11,330 eLearning modules.

#### Social Media

Over the year we have developed our social media to incorporate improved education to members of the public on a wide range of bereavement related topics. This has included blog articles such as:

- Funerals Feelings and Expectations
- Tips for easing anxiety,
- Social Grieving following the death of Queen Elizabeth II

Links are often provided for articles for further reading if the topic is of particular interest. The articles seek to invite engagement from members of the public should they wish to and generate further discussion where welcomed.

2022 saw the launch of our very first Christmas Campaign 'No one should struggle alone' and through this, a range of client stories were shared about how they coped with Christmas and the challenges it brought for them. This attracted coverage in the Sunday mail and Kaye Adams Radio show and helped us reach out to more people about how they could support grieving people at this time of year and where to come for support if needed.

#### Connecting Communities Kilwinning

Our sister organisation, Cruse Bereavement Support, operating in England, Wales, and Northern Ireland, secured funding from Co-Op to pilot drop in bereavement hubs in the four nations. The hub in Scotland has been piloted in Kilwinning, Ayrshire to positive effect and has offered a community-based approach to bereavement support with a weekly drop in session as and when required. Over the year the initiative has supported 22 individuals in Scotland.

#### Training Course deliveries for new volunteer roles

Throughout the year we delivered a range of training courses to new volunteers for a variety of roles; offered opportunities for existing volunteers to upskill and train for new or additional roles; and provided regular and varied Continuing Professional Development opportunities CPD) for all existing volunteers.

- 34 volunteers completed Helpline training.
- 37 volunteers completed 'fast-track' training for students undertaking a diploma in counselling placement.
- 18 volunteers completed a bereaved Children & Young People specialist training course.
- 16 volunteers completed initial assessment training to assess risk factors and needs of new clients.
- 6 volunteers completed Early Support Service training.



# CRUSE SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### CPD deliveries comprised:

The charity offered a range of online and in-person CPD trainings and events to support volunteers' development and ongoing connection opportunities for them. Across the year we delivered:

Topic	Month	Attendees	Location
Creating Inclusive Cultures	April 2022	8	online
Helpline Redevelopment	April 2022	22	online
Self-Care using Journalling	May 2022	19	online
Working with Suicidal Clients	June 2022	15	online
Creating a Post-Pandemic Tool Bag	August 2022	20	Leith
Creating a Post-Pandemic Tool Bag	August 2022	16	Glasgow
Pregnancy Loss	August 2022	15	online
Working with Stories to Talk About Death	September 2022	25	online
An Introduction to Journalling with Clients	November 2022	16	online
Encountering Trauma in Counselling	November 2022	33	online
Digital Health Technology & Bereavement	January 2023	6	online
Evaluation incorporated into CYP support	January 2023	24	online

Regular CPD opportunities were promoted as available from external sources from Mindspring, NES, Third Sector Interfaces and other third sector agencies.

### Volunteer Conference 2022:

Our Volunteer Conference held on 1 October 2022 offered further CPD for our volunteers; engagement with professionals, from other agencies and sharing of key themes within the bereavement world with all stakeholders. Our Keynote Speaker was Kathryn Mannix, author of *With the End in Mind* and *Listen*. Afternoon workshops focussed on the topics of Vicarious Trauma; Bereavement following Substance Use and Family Dynamics and the Impact on Children & Young People's Grief. The in-person event in Dundee was attended by 100 people with some delegates joining online. We were joined by colleagues from Scottish Government, NHS, Grief Chat, Scottish Families Affected by Alcohol and Drugs, YouBU, Child Bereavement UK, and Beatson Cancer Care.

At our conference, we launched the Lynda Keay Memorial Award to recognise Exceptional Volunteer Effort. Our longstanding member of staff Lynda Keay died suddenly and unexpectedly in April 2022 and in her memory this award was established and will now be awarded annually at our conference. Jane Pirie from Banff was awarded the honor in its first year, in recognition of her 33 years of unflinching service to Cruse Scotland across numerous roles including former branch chairperson, supervisor, CYP support, and throughout this period and to present day a counsellor.

### **Strategic Goal 3: Diversity & Equalities: to better understand and address inequalities and diversity issues affecting Cruse Scotland and our clients.**

The focus initially has been to research the most effective way of addressing Equalities, Diversity and Inclusion (EDI) within Cruse Scotland and to build an EDI strategy to reflect this. The EDI strategy will be developed not only to meet the existing needs of the organisation but to actively encourage people from all under-represented groups to feel welcomed and to reassure all clients that our support is available to fit their individual needs. Our EDI strategy will not only incorporate improvements for clients but for volunteers, trustees, and staff too. The strategy and proposed action plan will be presented to the Board during 2023. A series of training and CPD workshops have been arranged for both staff and volunteers for 2023-24.

In 2022 our CEO was invited to be part of a panel for third sector organisations who are developing their own EDI strategy and to share how this is being developed and implemented across Cruse Scotland. This event led by Corra Foundation provided a useful platform for sharing of ideas. Attendance at events such as Anti-Racism Workshop: Moving Beyond the Conversation have also generated solid foundations for implementing aspects of this strategy.

Across the year we have also begun working with clients with refugee status to great effect. It has involved adapting some of our established ways of working as we have had to incorporate the use of translators within the counselling room, but the service has been well received and we look to do more to enhance what we can provide to this vulnerable community.

# CRUSE SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### **Strategic Goal 4: Influencing: to ensure the experiences of bereaved people influence policy & practice in Scotland.**

This strategic goal has developed significantly in the first year of our strategy with lots of new and continued engagement both at national and local levels.

- **Cross Party Groups – Scottish Parliament** We now have representation at six CPGs allowing Cruse Scotland to have a voice at each. We regularly attend the CPGs focussing on: Funerals and Bereavement; Cancer; Heart and Circulatory Diseases; Mental Health; Palliative Care; and Volunteering.
- **Bereavement Charter for Scotland** As a partner in the development of Scotland's Bereavement Charter, we are continue to be actively involved in its promotion and have incorporated it into our external training to highlight it to workplaces. Our Director of Client Services is a member of the working group focussing on improving bereavement standards in workplaces.
- **UK Commission on Bereavement 'Bereavement is Everyone's Business'** The results which outlined the report's key findings, and the recommendations were discussed at launch events in London and a separate event for organisations working in Scotland. We have participated in both. It has been an opportunity for all policymakers and practitioners to contribute to the wide-reaching changes needed to ensure bereaved people are properly supported. We strive to be a key part in the response from Scotland and help drive for change in both policy and practice.
- **NES Annual Bereavement Conference** NES (NHS Education for Scotland) held their annual conference in November 2022. At the conference we submitted a poster abstract highlighting our support available to workplaces in the aftermath of suicide, given those working in emergency and crisis services are at high risk
- **Suicide Bereavement UK Conference** held their annual conference in September 2022 in Manchester. We promoted our support for workplaces at this event and have invited their keynote speaker Richard McCann to talk at our 2023 volunteer conference.

### **Partnership and collaborative working**

Cruse Scotland is committed to partnership and collaborative working. In addition to a strong ongoing partnership with Cruse Bereavement Support (which operates in England, Wales and Northern Ireland), the organisation also works collaboratively with several other organisations including Marie Curie, Scottish Partnership for Palliative Care, Good Life-Good Death-Good Grief, Samaritans, SAMH, SANDS, Youth Link, Child Bereavement UK, Highland Hospice, Grief Matters Highland, Child Bereavement Network, National Emergencies Trust, Children 1st, Voluntary Resilience Partnership, Lewis Leap, Bella & Liliias Centre's, Scottish Prisons Service, and National Suicide Prevention Leads.

As part of our commitment to partnership working, we delivered and co-funded a national conference Recovery, Remembering and Moving Forward Together in partnership with Child Bereavement UK, Held in Our Hearts, Victim Support Homocide Team and SANDS, in Falkirk in October 2022 which was open to professionals and members of bereavement support networks.

### **Research**

- **Acceptance and Commitment Therapy for Bereavement** During 2022 we were invited to participate in research commissioned by University of Edinburgh and Marie Curie to research the effectiveness of ACT for bereaved people. Early 2023 saw the initial phase of the study and rapid review of which we have been an active partner, ethics are now being designed to fit with our organisational needs and in the next phase 2022-23 we will begin to see our volunteers and clients participate in the study.
- **Research Fund** Cruse Scotland set aside £30k of its reserves to collaborate with a partner to undertake research to explore the effectiveness of its work. Although our work is currently underpinned by research it is now 15 years since the outcomes were established. In light of the change in patterns we are observing from clients in recent times, it is prudent to question whether our current service models still continue to meet client need as best they can. We pride ourselves on evidence-based research to support the supports we deliver.

# CRUSE SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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- **Lewis Leap Families Support Service** In 2022 we embarked on a scoping exercise as the preliminary stage of a bereaved families support service in conjunction with Lewis Leap. Currently, Cruse Scotland's support offer is either to individual children or adults, or to adults within a group setting, but no service to work with families as a unit. Given there is no other bereavement service able to offer this consistently across Scotland, we identified a significant gap. In early 2023 we have progressed this to the research phase of interviewing bereaved individuals to help us to shape what this support would look like. The findings of the report commissioned by Scottish Government, Growing up Grieving which was completed in 2022 and supports this direction of travel. Cruse Scotland was a contributor to this research.

### Evaluation

As an organisation Cruse Scotland is committed to the continuous improvement of our practice. We continue to use the Warwick Edinburgh Mental Well Being Scale (WEMWBS) evaluation tool for our service to adult clients demonstrates Cruse Scotland intervention has a significant impact on client wellbeing for 88% of clients. In addition, to the standard questions asked by the WEMWBS questionnaire, Cruse Scotland asks an additional three questions of clients that informed us that: 85% of clients were able to return to work, 83% felt less isolated and 69% visited their GP less often.

During 22-23 we introduced client-based evaluation for our Helpline service, the results have been incredibly positive with 96% of callers responding that they felt listened to and supported.

In the previous year we began to implement a new evaluation method for our CYP service which was developed by the Childhood Bereavement Network. Due to the reduction in the number of CYP clients receiving a service because of the pandemic, our CYP evaluation return numbers were not as hoped. However, based on those which were received have seen positive improvements in all of the worry trackers which the children score and within the wider range of measures which both the children and their supporting adult have completed.

Our Step-by-Step group support completed a comprehensive evaluation across all 6 groups with key outcomes evidencing how the regular connections contributed to improvements in mental health, provided opportunities to build friendships and supported them to feel less isolated.

In addition to the use of professional evaluation tools, we have taken further steps to hear directly from our clients and create opportunities for them to engage more closely should they wish to. We have done this in a range of ways during 2022-23. Key developments have been:

- **Client Feedback Surveys:** a survey is sent to all clients a few weeks after completing support, this is an opportunity to enquire about the service the client received and what they felt worked well and what didn't. Clients can share how they experienced the volunteers they worked with and, we explore whether they would be keen to get involved further with the organisation, either by sharing their story; participating in research; and/or joining a client feedback forum. The findings have been incredibly insightful and the response rate from clients has been high and engagement positive.
- **Client Voices:** In March 2023, our client forum Client Voices was launched. This is an arena where our former clients can help shape future services based on their lived experiences. The group findings will guide the organisation with all new and existing services, our website, client literature and wider communications.

**Strategic Goal 5: Sustainability: to enable sustainability by diversifying our income stream & resource model; to assess and reduce the environmental impact of the organisation.**

### Environmental Sustainability

A new undertaking within our 5-year strategy has been to identify and address improvements towards positive climate change within the organisation. Preliminary steps over this first year have been to undertake research in this area and our CEO undertaking training with Keep Scotland Beautiful and receiving Carbon Literacy status. A proposal to address key areas of change for trustees, staff, volunteers, and staff will be presented to the Board in 2023 and agreed actions taken forward as a result

# CRUSE SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Financial Sustainability

Cruse Scotland continued to implement its fundraising strategy and the company began to diversify its income streams. Grants from statutory and voluntary resources remain the largest income source, however income from sale of services and donations is improving and expected to increase as the company has developed strategies and increased capacity to achieve this. Most of our funding continues to be short-term grants and our challenge is to secure multi-year funding and diversify income streams. The Scottish Government has continued to contribute generously to support Cruse Scotland's core costs and national helpline service.

Funding from local statutory sources for community-based bereavement support varies across the country. Whilst services are delivered to clients in 32 local authorities in Scotland funding support across the country varies: the charity receives funding from one Integrated Joint Board, five NHS Boards and thirteen Local authorities. Cruse Scotland will continue to engage with commissioning teams to secure funding at a local level with a particular focus on areas where demand is highest.

#### FINANCIAL REVIEW

During the year ended 31 March 2023, Cruse Scotland recorded income of £722,096 (2022 - £695,061). Net incoming resources amounted to a deficit of £27,500 (2022 - surplus of £47,001). Net assets at 31 March 2023 were £781,419 (2022 - £808,919).

In 22-23 we sought to further diversify our income streams and through the work of our Community and Events fundraiser saw an increased number of participants undertaking challenge events to raise funds, in turn raising the profile of organisation.

#### Policy on reserves

Cruse Scotland's reserves policy requires that readily realisable reserves be maintained at the level of nine months of expected future expenditure. This ensures that the charity's core activities can continue during a period of unforeseen difficulty.

The balance held as unrestricted funds at 31st March 2023 was £708,453 (2022 - £763,517) of which £585,638 (2022 - £642,208) is regarded as free reserves, after allowing for funds retained in tangible fixed assets and £120,000 (2022 - £120,000) were designated for specific purposes. The Trustees consider this level of free reserves to be sufficient to comply with the Reserves Policy. The Trustees consider the reserve requirements of the restricted funds separately. Restricted funds retained at 31st March 2023 amounted to £72,966 (2022 - £45,402) against an annual spend of £272,779 (2022 - £331,019)

The Reserves Policy is reviewed annually; the next review is scheduled for March 2024.

#### Principal funding sources

Income continues to be derived from a broad range of sources including at local level, health service and local authority funding, trusts, private donations, and fundraising and at national level from the Scottish Government.

A key strategic focus is to continue to develop our financial strategy and to diversify income generation. The aim is to increase funding to enable Cruse Scotland to stabilise and expand services to support more bereaved people, including those with specialised support needs. An Income Generation Strategy has been implemented and is kept under constant review.

Cruse Scotland is grateful to all the individuals and organisations that have donated money and committed funding to help us deliver our services to people who are bereaved.

# CRUSE SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

Significant supporters during the year were:

Scottish Government CYPEIF & ALEC Fund	Core Services	£137,550
NHS Greater Glasgow & Clyde	Services in Greater Glasgow & Clyde	£38,624
Scottish Government Section 10 Funding	Helpline services	£38,000
Perth & Kinross Council	Suicide Bereavement Project	£35,812
Edinburgh Integrated Joint Board	Adult services in City of Edinburgh	£35,020
Scottish Government	Suicide Bereavement in Workplace	£33,560
Garfield Weston Foundation	Core services	£30,000
National Lottery Community Fund	Step-by-Step Project	£18,914
Perth & Kinross Council	Services in Perth & Kinross	£17,096
NHS Tayside	Services in Dundee and Angus	£15,000
Aberdeen City Council	Services in Aberdeen	£12,240
NHS Lothian	Services in Edinburgh and the Lothians	£12,000
Fife CMHWB Fund Phase 1	Adult services in Fife	£11,360
Edinburgh Integrated Joint Board	CYP services in City of Edinburgh	£11,149
North Lanarkshire CMHWB Fund	Services in North Lanarkshire	£10,654
North Ayrshire CMHWB Fund	Services in North Ayrshire	£9,020
Fife CMHWB Phase 2	Services in Fife	£8,100
Scotmid Funerals	Early Support Service	£8,000
Aberdeen CMHWB Fund	Six Month Plus Support Group	£7,440
Edinburgh CMHWB Fund	Six Month Plus Support Group	£7,370
The Gannochy Trust	Services in Perth & Kinross	£7,000
Dundee CMHWB Fund	Six Month Plus Support Group	£6,440
NHS Forth Valley	Services in Forth Valley	£5,384
Alexander Moncur Charitable Trust	Services in Dundee and Angus	£5,000
Capricorn Energy	Services in Edinburgh	£5,000
Aberdeenshire Council	Services in Aberdeenshire	£5,000
James Weir Foundation	Services in Glasgow	£5,000
University of Edinburgh Community Grants Scheme	Early Support Services	£5,000
Fife Council	Services in Fife	£3,732
NHS Dumfries and Galloway	Services in Dumfries and Galloway	£3,530
Orkney Islands Council	Services in Orkney Islands	£3,429
East Dunbartonshire Community Grant Scheme	Services in East Dunbartonshire	£3,000

We are also very grateful for all supporters not listed above, including funders who wish to remain anonymous.

#### Investment policy and objectives

Most of the charity's funds are deployed on running costs in the short term so there are no funds for long term investment.

# CRUSE SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Risk management**

Cruse Scotland has a risk register in place that is reviewed quarterly by the Board Committees and as a minimum, annually by the full Board.

In the Board's view, the economy poses the most significant risk to the organisation and its ability to generate funds. Therefore, the Board have invested in fundraising, marketing, and managing reserves prudently. The company also has robust financial management processes to identify financial concerns quickly.

As a bereavement charity we are still facing risks related to Covid-19. Firstly, the company is concerned about the impact the pandemic has on the wellbeing of staff and volunteers. The company ensure staff and volunteers receive support and there is good communication internally.

Secondly, increasing and changing demand for our services due to historic levels of death in Scotland and social isolation. This risk is clearly outwith the charity's control, however our mitigation plan included increasing capacity, prioritising groups, making better and more efficient use of technology, and communicating capacity to key stakeholders.

Like most charities, Cruse Scotland faces several risks including reputational damage, failure to maintain service standards and inadequate funding. Much has been done over the last year to manage these. Our financial position has improved in the short-term, we have increased fundraising capacity and diversified activity to mitigate against reliance on grants.

### **Safeguarding and notifiable events**

Cruse Scotland has policies and processes in place to safeguard our staff, our volunteers and our clients from harm and to ensure that any complaints received or issues arising are timeously and properly investigated and dealt with. All volunteers in roles with client contact are registered with the PVG scheme. Volunteers working with clients have a minimum qualification of a COSCA certificate in counselling together with specialist training in bereavement and loss. Safeguarding and notifiable events are a standing agenda on the Board agenda.

### **Financial instruments**

#### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

#### *Cash flow risk*

The charity has retained sufficient cash resources to meet its immediate requirements.

#### *Credit risk*

The charity's principal financial assets are bank balances and other receivables. The charity has no significant concentration of credit risk.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

#### *Liquidity risk*

To maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the Charity's liquid funds are kept in a combination of bank accounts to enable it to service its everyday financial needs.

#### *Going concern*

The Trustees assess that, for a period of one year from the date of approval of the financial statements, there is no going concern threat to the charity.

# CRUSE SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### PLANS FOR FUTURE PERIODS

The charity is about to embark on its second year of its existing 5-year strategy. During this year we will launch an Environmental Strategy to address positive changes for climate change within the organisation and undertake an audit and proposal for addressing Equalities, Diversity, and Inclusion across the charity.

Across client services we will continue to maximise all resources available and increase volunteer capacity across all services with particular focus on CYP services, adult services, and helpline, this should help reduce waiting times and create additional resource for more client numbers.

We look forward to the development of a family support service for bereaved families Lewis Leap, to date we have been working on the research phase with client interviews underway, our next phases will include analysis of the findings, determining what the service should comprise and building training and recruitment to make it a reality.

Given the complexity of client presentation in recent times, particular focus will be given to staff and volunteer wellbeing to strengthen support and resilience across the teams.

We will build on our recent creation of Client Voices to ensure we are representing the everchanging needs of bereaved people as ensuring client feedback and recommendations are embedded in all ongoing work.

To continue diversification of our funding streams we will create and launch a plan to attract legacies support

We will continue our communications with Scottish Prisons Service to resume bereavement support within both prison settings and to Community Custodial Units; and our engagement with the Voluntary Sector Resilience Partnership to remain poised for emergency and disaster response.

A Finance Director was recruited to the staff team in April 2023, to support the Chief Executive and Trustees in the continual strengthening of the financial control and reporting environment.

#### STRUCTURE, GOVERNANCE & MANAGEMENT

Cruse Scotland Limited is a charitable company limited by guarantee, incorporated, and registered as a charity on 11th April 2001. The Memorandum of Association establishes the objects and powers of the charitable company and Cruse Scotland is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Cruse Scotland is registered in Scotland with company number SC218026 and registered on the Scottish Charity Register, number SC031600.

#### Staff and volunteers

Cruse Scotland's service currently employs 21 paid staff (8 full-time and 13 part-time). During the year, the company welcomed a new project post to the team, funded by Perth and Kinross Council, to co-ordinate support services for those bereaved by suicide. The decision was also taken to bring our communications and marketing role in-house. This role that had previously been provided by a freelance consultant, this resulted in welcoming a new staff member to the team employed on a 12 hour per week contract as Communications and Marketing Officer

Approximately 250 volunteers contributed 12,000 volunteer hours. Volunteers provide our helpline, listening and counselling support, as well as specialised services to children and young people and those with additional needs. Without them our organisation would not exist.

The Board are incredibly grateful to the staff and volunteers for their time, dedication and ongoing support this last year. In addition to the incredible service they provide to our clients, they have extended their care to supporting the new staff team and management into their roles.

# CRUSE SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### Board of Directors

Cruse Scotland is governed by a Board of Directors which is responsible for the strategic direction and policy of the charity. Members of the Board, who are directors for the purpose of company law and trustees for the purpose of charity law. The current Directors are:

Christine McLintock (Chair)

Michael Brown

Rosemary J Chisholm (Co-Vice Chair)

Donald Fleming

Matthew Haggis

Donna Hastings

Stephanie Kerr

Mike McGlinchey

Louise Noble (Co-Vice Chair)

Rebecca Paterson (Resigned 31 March 2023)

Fiona Thomson (Appointed 19 May 2023)

John Fyfe (Appointed 19 May 2023)

Chris Dowdall (Appointed 19 May 2023)

Hazel Brown (Appointed 19 May 2023)

George Bellamy (Appointed 20 June 2023)

The Board is made up of high calibre individuals with diverse skills, knowledge, and networks in line with the Cruse Scotland Board succession plan mentioned below. Members bring the following skills and knowledge to the Cruse Scotland Board: information technology, therapeutic practice, academic research, finance, bereavement support for children and young people, palliative care, public health approaches to death, dying and bereavement, legal, leadership, governance and third sector funding.

The Chief Executive fulfils the role of Company Secretary. The CEO is also responsible for the effective overall management of the organisation as set out in the Schedule of Delegated Authorities.

In January 2023, we sought to recruit additional members to the board in the fields of NHS, policy, spiritual and pastoral care, business, marketing, and communications. We actively sought to recruit individuals from under-represented groups. In March 2023, 7 individuals were invited to attend for interview, 5 of whom have since been recommended for adoption to the Board in May 2023.

### Recruitment and appointment of trustees

Directors are appointed in accordance with the requirements of the Memorandum and Articles of Association. Members of the Board are elected to serve for a period of six years. This period may be extended by a resolution of the Directors if it is considered in the best interests of the company to do so.

Board Members' skills audits are reviewed regularly, to identify gaps and mitigate future loss of skills due to retirements. This has informed a succession plan to enable individuals who can offer such skills to be identified and approached to stand for membership of Cruse Scotland and subsequent election to the Board.

When a vacancy arises, the role is advertised in the press or professional publications. Individuals with the appropriate skills may also be approached and invited to consider making an application. Once an application is received, an initial meeting with the Chair and CEO is held after which the application is considered by the Executive Sub-committee. Comprehensive details of the applicant/s recommended are circulated to the full Board for comments. Once the majority of the Board have given their approval, the person is admitted to membership of Cruse Scotland and to the Cruse Scotland Board.

Cruse Scotland Board members act in a voluntary capacity and are not entitled to remuneration apart from actual out of pocket expenses incurred by the role.

### Induction and training of trustees

Once recruited, Directors receive an introduction to Cruse Scotland. This includes an induction pack for new Board members comprising:



# CRUSE SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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- The suite of documents which enabled the separation of Cruse Scotland from Cruse Bereavement Care;
- The Cruse Scotland Memorandum and Articles of Association;
- Code of Conduct for Board Members;
- The current financial position and resource levels as set out in the latest published accounts;
- Information concerning future plans objectives and targets as set out in the Cruse Scotland five-year strategy and strategy implementation plan;
- Suite of Governance Documents including Finance Regulations and Schedule of Delegated Authorities; and
- Cruse Scotland key policy documents.

#### **Board meetings and committees**

Board Meetings are held a minimum of four times per year. Senior staff attend all meetings. A strategy day for board and the staff management team is also held once a year.

There are four Board committees that have responsibility for key areas of activity with responsibilities set out in the Schedule of Delegated Authorities. Each of the committees also meet quarterly. The committee membership comprises board members, members of the staff team and volunteers. These are:

- Executive Committee (responsible for the strategic overview of the direction and performance of Cruse Scotland, effective management of risk, human resources and voluntary services and compliance with employment and other laws and best practice);
- Practice Governance and Training Committee (responsible for the strategic direction of practice, governance and training, the delivery of consistent and high standards of bereavement support and training for volunteers and ensuring the views of clients are taken into account in the development of services);
- Finance and Audit Committee (responsible for robust financial governance and accountability, compliance with financial laws, regulations and best practice, appropriate controls over assets and income and a robust annual independent audit); and
- Fundraising and Communications Committee - (responsible for recommending communication and fundraising strategies for approval of the Board, overseeing and monitoring communication & fundraising strategies, practices and activities, monitoring income generation against budgets, identifying potential income sources and reviewing awareness raising and communication activities).

#### **Pay, remuneration and support of key personnel**

Cruse Scotland's Executive Committee is responsible for monitoring and reviewing the competitiveness of its remuneration package to all staff in the charity. On an annual basis, the Executive Committee undertakes a review of salary levels for all personnel and sets out recommendations for pay awards for the forthcoming year, which are then considered by the full Board.

The Executive also receive quarterly updates on staff training, development and support and the full board receive information on staff turnover, sick leave and other absence through quarterly Health and Safety reports.

#### **Effective Governance**

Board skills continue to be reviewed regularly to ensure that the Board has the skills and consequently experience needed to ensure that the charity is fit for purpose in the 21st century.

Governance instruments are regularly reviewed to ensure they remain appropriate and the Scheme of Delegated Authorities, Financial Regulation and the Risk Register have all been subject to a review in the last year. The policies and processes in our Staff Handbook and Volunteers Handbook are regularly reviewed to ensure best practice, regulatory and legal compliance and to safeguard our clients, staff and volunteers.

A GDPR policy ensures that the organisation meets the requirements of the General Data Protection Regulation, and this is reviewed routinely. A thorough review of GDPR across all aspects of the organisation is scheduled during 2023-24.

# CRUSE SCOTLAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### Auditor

In accordance with the company's articles, a resolution proposing that Findlays be reappointed as auditor of the company will be put at a General Meeting.

### Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

  
Christine Ann McLintock (Oct 5, 2023 20:25 GMT+1)

Christine McLintock (Chair)  
Trustee

1 September 2023

# **CRUSE SCOTLAND**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2023***

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The trustees, who are also the directors of CRUSE Scotland for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. 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.

# CRUSE SCOTLAND

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CRUSE SCOTLAND

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### Opinion

We have audited the financial statements of CRUSE Scotland (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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 2023 and of 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 prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# CRUSE SCOTLAND

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CRUSE SCOTLAND

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#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- Making enquiries of management about any known or suspected instances of non compliance with laws and regulations, including GDPR, Health & Safety, Money Laundering regulations, employment law and fraud
- Review of correspondence with regulators including OSCR, Companies House and legal advisors
- Review of legal fees expenditure and Board minutes

# CRUSE SCOTLAND

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CRUSE SCOTLAND

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- Enquiring of management as to any ongoing or potential litigation claims
- Challenging assumptions and judgements made by management in their significant accounting estimates including fixed asset depreciation, fixed asset impairment and allocation of overheads
- Auditing the risk of management override controls, including through testing of journal entries and other adjustments for appropriateness
- Reviewing minutes of meetings of those charged with governance including the Board

Because of the field in which the charity operates in, we identified the following areas as those most likely to have a material impact on the financial statements:

Direct impact on financial statements:

- Companies Act 2006
- FRS 102
- SORP 2019

Indirect impact on financial statements:

- Employments laws
- Terms & conditions stipulated in grant funding
- GDPR

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditors' 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 charitable company, the charitable company's members as a body, and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Lesley Campbell*

**Lesley Campbell, BA, C.A. (Senior Statutory Auditor)**  
for and on behalf of Findlays

**Chartered Accountants**  
**Statutory Auditor**  
**11 Dudhope Terrace**  
**Dundee**  
**DD3 6TS**  
1 September 2023

Findlays is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# CRUSE SCOTLAND

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

### Current financial year

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<b>Income from:</b>						
Donations and legacies	3	402,081	-	238,300	640,381	576,759
Other trading activities	4	80,396	-	-	80,396	118,134
Investments	5	1,319	-	-	1,319	168
<b>Total income</b>		<b>483,796</b>	<b>-</b>	<b>238,300</b>	<b>722,096</b>	<b>695,061</b>
<b>Expenditure on:</b>						
Raising funds	6	10,773	-	-	10,773	21,404
Charitable activities	7	466,043	-	272,780	738,823	679,103
<b>Total expenditure</b>		<b>476,816</b>	<b>-</b>	<b>272,780</b>	<b>749,596</b>	<b>700,507</b>
Net gains/(losses) on investments	11	-	-	-	-	52,447
<b>Net incoming/(outgoing) resources before transfers</b>		<b>6,980</b>	<b>-</b>	<b>(34,480)</b>	<b>(27,500)</b>	<b>47,001</b>
Gross transfers between funds		(62,044)	-	62,044	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(55,064)</b>	<b>-</b>	<b>27,564</b>	<b>(27,500)</b>	<b>47,001</b>
Fund balances at 1 April 2022		643,517	120,000	45,402	808,919	761,918
<b>Fund balances at 31 March 2023</b>		<b>588,453</b>	<b>120,000</b>	<b>72,966</b>	<b>781,419</b>	<b>808,919</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 24 to 39 form part of these financial statements.

# CRUSE SCOTLAND

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

### Prior financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
<b><u>Income from:</u></b>					
Donations and legacies	3	379,821	-	196,938	576,759
Other trading activities	4	118,134	-	-	118,134
Investments	5	168	-	-	168
<b>Total income</b>		<b>498,123</b>	<b>-</b>	<b>196,938</b>	<b>695,061</b>
<b><u>Expenditure on:</u></b>					
Raising funds	6	21,404	-	-	21,404
Charitable activities	7	348,084	-	331,019	679,103
<b>Total expenditure</b>		<b>369,488</b>	<b>-</b>	<b>331,019</b>	<b>700,507</b>
Net gains/(losses) on investments	11	52,447	-	-	52,447
<b>Net incoming/(outgoing) resources before transfers</b>		<b>181,082</b>	<b>-</b>	<b>(134,081)</b>	<b>47,001</b>
Gross transfers between funds		(23,728)	-	23,728	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>157,354</b>	<b>-</b>	<b>(110,353)</b>	<b>47,001</b>
Fund balances at 1 April 2021		486,163	120,000	155,755	761,918
<b>Fund balances at 31 March 2022</b>		<b>643,517</b>	<b>120,000</b>	<b>45,402</b>	<b>808,919</b>



# CRUSE SCOTLAND

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	13		2,815		3,354
<b>Current assets</b>					
Debtors	14	49,125		7,480	
Cash at bank and in hand		813,676		859,475	
		<u>862,801</u>		<u>866,955</u>	
<b>Creditors: amounts falling due within one year</b>	15	(84,197)		(61,390)	
Net current assets			778,604		805,565
<b>Total assets less current liabilities</b>			<u>781,419</u>		<u>808,919</u>
<b>Income funds</b>					
Restricted funds	18		72,966		45,402
<u>Unrestricted funds</u>					
Designated funds	19	120,000		120,000	
General unrestricted funds		<u>588,453</u>		<u>643,517</u>	
			708,453		763,517
			<u>781,419</u>		<u>808,919</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 1 September 2023

  
Christine Ann McLintock (Oct 5, 2023 20:25 GMT+1)

Christine McLintock (Chair)  
Trustee

Company Registration No. SC218026

# CRUSE SCOTLAND

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

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	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	23		(46,118)		53,796
<b>Investing activities</b>					
Purchase of tangible fixed assets		(1,000)		-	
Proceeds from disposal of investment property		-		82,447	
Investment income received		1,319		168	
		<u>          </u>		<u>          </u>	
<b>Net cash generated from investing activities</b>			319		82,615
<b>Net cash used in financing activities</b>			-		-
			<u>          </u>		<u>          </u>
<b>Net (decrease)/increase in cash and cash equivalents</b>			(45,799)		136,411
Cash and cash equivalents at beginning of year			859,475		723,064
			<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at end of year</b>			<u>813,676</u>		<u>859,475</u>

The notes on pages 24 to 39 form part of these financial statements.

# CRUSE SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

CRUSE Scotland is a private company limited by guarantee incorporated in Scotland. The registered office is 14 Links Place, Suite 4/2, Great Michael House, Edinburgh, EH6 7EZ. The principal place of business is 29 Barossa Place, Perth, PH1 5EP.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants including government grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet.

# CRUSE SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

(Continued)

Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other trading activities relate to various fundraising events held throughout the year and is recognised when received.

Investment income is recognised on a receivable basis.

#### 1.5 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

There are costs incurred in attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

#### 1.6 Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Tangible fixed assets are stated at cost less depreciation (with the exception of land & buildings). Tangible fixed assets are depreciated over their estimated useful lives and are calculated on the cost less the estimated residual value of the assets.

Land & buildings are recorded at their market value and are therefore not depreciated.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold buildings	5 years straight line
Furniture and equipment	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

# CRUSE SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

(Continued)

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

##### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# CRUSE SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### Critical judgements

##### Depreciation

Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence.

Fixed assets are also assessed as to whether there are indicators of impairment. This assessment involves consideration of the economic viability of the purpose for which the asset is used.

##### Allocation of wages

Wages are allocated across projects both on a direct basis and a percentage basis. Where salaries are funded, the allocation of wages is direct. For employees involved in several projects, the CEO allocates salaries on a percentage basis.

##### Allocation of support costs

Support costs are not related directly to charitable activities but support the general running of the organisation. Support costs are estimated on a percentage basis as 20% of general running costs.

#### 3 Donations and legacies

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	101,178	9,000	110,178	90,485	7,500	97,985
Grants receivable	300,903	229,300	530,203	289,336	189,438	478,774
	<u>402,081</u>	<u>238,300</u>	<u>640,381</u>	<u>379,821</u>	<u>196,938</u>	<u>576,759</u>

# CRUSE SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 3 Donations and legacies

(Continued)

#### Grants receivable for core activities

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Local Authority Grants	88,815	88,826	177,641	89,269	36,400	125,669
Scottish Government	137,550	71,560	209,110	131,000	78,435	209,435
NHS	74,538	-	74,538	69,067	-	69,067
Gannochy Trust	-	7,000	7,000	-	-	-
National Lottery Community Fund	-	18,914	18,914	-	18,514	18,514
BOS Foundation	-	-	-	-	23,224	23,224
Scotmid Funerals	-	8,000	8,000	-	-	-
Cairn Energy Plc (Capricorn)	-	5,000	5,000	-	-	-
University of Edinburgh	-	5,000	5,000	-	-	-
Alexander Moncur Trust	-	5,000	5,000	-	-	-
Other	-	20,000	20,000	-	32,865	32,865
	<u>300,903</u>	<u>229,300</u>	<u>530,203</u>	<u>289,336</u>	<u>189,438</u>	<u>478,774</u>

### 4 Other trading activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Fundraising events	56,283	65,311
Training income	24,113	52,823
Other trading activities	<u>80,396</u>	<u>118,134</u>

### 5 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	<u>1,319</u>	<u>168</u>

# CRUSE SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 6 Raising funds

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
<u>Fundraising and publicity</u>		
Other fundraising costs	10,773	21,404
	<u>10,773</u>	<u>21,404</u>

### 7 Charitable activities

	2023 £	2022 £
Staff costs	462,533	424,168
Depreciation and impairment	1,539	3,967
Information technology	16,089	16,187
Marketing	6,655	21,814
Office costs	35,392	39,302
Premises expenses	42,665	46,398
Professional fees	31,127	23,942
Ancillary staff costs	20,803	8,730
Volunteer management, supervision and training	69,950	48,049
Project costs	12,001	7,697
	<u>698,754</u>	<u>640,254</u>
Share of support costs (see note 8)	18,938	20,050
Share of governance costs (see note 8)	21,131	18,799
	<u>738,823</u>	<u>679,103</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	466,043	348,084
Restricted funds	272,780	331,019
	<u>738,823</u>	<u>679,103</u>



# CRUSE SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 8 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Staff costs	-	12,470	12,470	-	13,751	13,751
Admin costs	8,272	-	8,272	9,825	-	9,825
Premises costs	10,666	-	10,666	10,225	-	10,225
Audit fees	-	8,500	8,500	-	4,800	4,800
Governance costs	-	161	161	-	-	-
Board training	-	-	-	-	248	248
	<u>18,938</u>	<u>21,131</u>	<u>40,069</u>	<u>20,050</u>	<u>18,799</u>	<u>38,849</u>
Analysed between						
Charitable activities	<u>18,938</u>	<u>21,131</u>	<u>40,069</u>	<u>20,050</u>	<u>18,799</u>	<u>38,849</u>

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Governance costs includes payments to the auditors of £8,500 (2022 - £4,800) for audit fees. The 2023 Audit fees include an under accrual for the previous year of £1,500.

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2022 - £NIL).

No trustees were reimbursed for any expenses incurred throughout the year (2022 - £NIL).

### 10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Bereavement, counselling & support	19	16
Governance	1	1
Total	<u>20</u>	<u>17</u>

# CRUSE SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 10 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	420,422	389,204
Social security costs	30,707	26,967
Other pension costs	23,874	21,748
	<u>475,003</u>	<u>437,919</u>

There were no employees whose annual remuneration was £60,000 or more.

### 11 Net gains/(losses) on investments

	Total Unrestricted funds general	
	2023 £	2022 £
Gain/(loss) on sale of investment properties	-	52,447
	<u>-</u>	<u>52,447</u>

### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# CRUSE SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 13 Tangible fixed assets

	Leasehold buildings	Furniture and equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2022	16,686	36,801	53,487
Additions	-	1,000	1,000
At 31 March 2023	<u>16,686</u>	<u>37,801</u>	<u>54,487</u>
<b>Depreciation and impairment</b>			
At 1 April 2022	15,851	34,282	50,133
Depreciation charged in the year	835	704	1,539
At 31 March 2023	<u>16,686</u>	<u>34,986</u>	<u>51,672</u>
<b>Carrying amount</b>			
At 31 March 2023	<u>-</u>	<u>2,815</u>	<u>2,815</u>
At 31 March 2022	<u>835</u>	<u>2,519</u>	<u>3,354</u>

#### 14 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	45,220	3,900
Prepayments and accrued income	3,905	3,580
	<u>49,125</u>	<u>7,480</u>

#### 15 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Other taxation and social security		9,136	9,775
Deferred income	16	31,370	10,654
Trade creditors		14,901	11,786
Other creditors		3,016	3,021
Accruals and deferred income		25,774	26,154
		<u>84,197</u>	<u>61,390</u>

#### 16 Deferred income

	2023	2022
	£	£
Other deferred income	<u>31,370</u>	<u>10,654</u>

# CRUSE SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 16 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	31,370	10,654
	<u>          </u>	<u>          </u>
Movements in the year:		
Deferred income at 1 April 2022	10,654	27,667
Released from previous periods	(10,654)	(27,667)
Resources deferred in the year	31,370	10,654
	<u>          </u>	<u>          </u>
Deferred income at 31 March 2023	31,370	10,654
	<u>          </u>	<u>          </u>

Income has been deferred as it has been received in advance of conditions being met.

### 17 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contributions pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

The charge to profit or loss in respect of defined contribution schemes was £23,874 (2022 - £21,748).

# CRUSE SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021		Movement in funds			Movement in funds			Balance at 31 March 2023		
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	£	£
Webchat Project	3,007	-	-	(537)	-	2,470	-	(2,470)	-	-	-
Supervision Project	4,653	-	-	-	-	4,653	-	(4,653)	-	-	-
Salary Support	23,224	43,224	43,224	(66,448)	-	-	15,000	(15,000)	-	-	-
Step by Step	19,361	18,514	18,514	(30,056)	-	7,819	19,914	(29,377)	1,644	-	-
Community Support Funding	-	12,500	12,500	(12,500)	-	-	43,000	(43,000)	-	-	-
Capital Funding	142	2,365	2,365	(2,507)	-	-	-	-	-	-	-
Suicide Support	-	-	-	-	-	-	35,812	(11,938)	-	-	23,874
Bereavement in Workplace	-	-	-	-	-	-	33,560	(17,000)	-	-	16,560
National Emergencies Trust Funding	105,368	-	-	(105,368)	-	-	-	-	-	-	-
Virtual Services	-	70,000	70,000	(93,728)	23,728	-	38,000	(98,400)	60,400	-	-
Benefits Take Up Project	-	8,435	8,435	(8,435)	-	-	-	-	-	-	-
Children and Young Person Support Service	-	5,500	5,500	(5,500)	-	-	-	-	-	-	-
Scot Gov Communities Mental Health/ Wellbeing Fund	-	36,400	36,400	(5,940)	-	30,460	53,014	(50,942)	-	-	32,532
	155,755	196,938	196,938	(331,019)	23,728	45,402	238,300	(272,780)	62,044	72,966	

# CRUSE SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

18	Restricted funds	(Continued)
	<b><u>Purpose of Funds</u></b>	
	<b>Webchat Project</b>	To provide instantly accessible support via website
	<b>Supervision Project:</b>	A project to support and train volunteer supervisors
	<b>Salary Support:</b>	For Fundraising Manager role
	<b>Step by Step:</b>	Social group for bereaved people in Fife to allow them to meet new people and widen their social connections
	<b>Virtual Funding:</b>	Funding to support helpline and virtual services
	<b>Suicide Support:</b>	To provide support to people experiencing grief following a death
	<b>Bereavement in Workplace:</b>	To provide bereavement support in workplaces affected by the suicide of a colleague
	<b>Community Support:</b>	Working on an area basis with local community based teams to provide a number of bereavement service
	<b>Scot Gov Communities Mental Health/Wellbeing:</b>	Funding to provide mental health support services to specific regions
	<b>NET Funding:</b>	Covid Response to allow for increasing capacity of Helpline and 1-1 bereavement services
	<b>Benefits Take Up Project:</b>	Scottish Government funding to provide funeral payments advice service.
	<b>CYP:</b>	Funding for child/young person bereavement services

# CRUSE SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		
	Balance at 1 April 2021	Incoming resources	Balance at 1 April 2022	Incoming resources	Balance at 31 March 2023
	£	£	£	£	£
Development Fund	120,000	-	120,000	-	120,000
	<u>120,000</u>	<u>-</u>	<u>120,000</u>	<u>-</u>	<u>120,000</u>
	<u>120,000</u>	<u>-</u>	<u>120,000</u>	<u>-</u>	<u>120,000</u>

Development Fund - To sustain developments made during Covid-19 pandemic that will improve reach and accessibility of bereavement services.

# CRUSE SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

20 Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total Unrestricted funds		Designated funds		Restricted funds		Total	
	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£
Fund balances at 31 March 2023 are represented by:														
Tangible assets	2,815		-		-		2,815		3,354		-		3,354	
Current assets/(liabilities)	585,638		120,000		72,966		778,604		640,163		120,000		805,565	
	588,453		120,000		72,966		781,419		643,517		120,000		808,919	



# CRUSE SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 21 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	19,931	8,357
Between two and five years	62,513	2,024
	<u>82,444</u>	<u>10,381</u>

