

**LIVERPOOL BEREAVEMENT SERVICE**  
**(Company Limited by Guarantee)**

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2021**

**Company Number 07087941**

**Charity Number 1134426**

**LIVERPOOL BEREAVEMENT SERVICE**  
**UNAUDITED FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

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**LIVERPOOL BEREAVEMENT SERVICE**  
**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS**

**The board of trustees**

D Antrobus (chairperson)  
A Coulthard  
M Port  
P Stranack  
K Barlow  
N Woods (appointed 12/06/20)

**Registered office**

1<sup>st</sup> Floor  
Granite Building  
6 Stanley Street  
Liverpool  
L1 6AF

**Independent Examiners**

Alexander Myerson & Co Limited  
Chartered Accountants  
Alexander House  
61 Rodney Street  
Liverpool  
L1 9ER

**Bankers**

Lloyds Bank Plc  
88-94 Church Street  
Liverpool  
L1 3AY

## **LIVERPOOL BEREAVEMENT SERVICE**

### **TRUSTEES ANNUAL REPORT**

#### **YEAR ENDED 31 MARCH 2021**

The trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2021.

#### **INTRODUCTION**

Liverpool Bereavement Service is a registered charity with the Charities Commission, number 1134426.

#### **LEGAL STATUS**

We are a company limited by guarantee, number 07087941 (registered in England and Wales)

The annual subscription is laid down from time to time by the Executive Committee. Every member shall have one vote.

#### **OBJECTIVES OF LIVERPOOL BEREAVEMENT SERVICE**

The main aims and objectives of the charity are as follows:-

1. To offer one to one counselling and group support to bereaved people in Liverpool and adjoining boroughs.
2. To advance the specific education of interested people and to promote the education of the beneficiaries in the understanding of bereavement.

#### **ORGANISATION**

On the 31<sup>st</sup> March 2010 all assets and liabilities of Liverpool Bereavement Service were transferred to the limited company Liverpool Bereavement Service, which is limited by guarantee. The company was formed on 26/11/2009 and commenced its activities on 1/4/2010.

#### **INVESTMENT POWERS AND RESTRICTIONS**

In accordance with the Memorandum and Articles of Association, the Executive Committee has the power to invest monies in investments, securities, property and such other lawful things as are necessary for the achievements of the objectives as may be thought fit.

### **Achievements Performance and Progress**

#### **Introduction.**

I began my last Trustees report referring to the fact that it 'was being prepared at a time of unprecedented difficulties created by the ongoing Covid 19 pandemic just beginning to impact across the country and the rest of the world...'

This year's report is being prepared at a time when perhaps we can reflect on that impact and conclude that it has not only changed the way in which Liverpool Bereavement Service has delivered support to its clients, and may continue to do so, but has changed the way in which our lives are lived for the foreseeable future.

## LIVERPOOL BEREAVEMENT SERVICE

### TRUSTEES ANNUAL REPORT

#### YEAR ENDED 31 MARCH 2021

Year on year our Annual Report has included narrative regarding the often devastating effects of loss and the consequent grief that follows. Feelings of hopelessness, helplessness, anxiety and depression leading to serious mental health conditions. The pandemic exacerbated these factors as people struggled with the necessary restrictions imposed on the population to combat the Covid Virus and its deadly spread.

I reported last year that we had begun to implement new ways of working with our clients utilising telephone contact and information technology. It was early days and we were concerned that clients may not respond as positively to remote contact. Our concerns proved to be unfounded. Client feedback has shown that the support our staff and volunteers have provided during the period under review was well received and effective. I and my fellow Trustees are immensely proud of each and every one of those who have created positive outcomes for our clients this year.

**“All I can say is thank you for the support. It is an amazing charity, and I don't know where I'd be right now if I didn't come here.”**

At the time of writing the Service is resuming face to face counselling although we accept that remote support for clients is likely to remain a feature of our therapy.

We have been fortunate to access a number of Covid grants supported through the National Lottery, Merseyside City Region, Liverpool City Council, Charities Aid Foundation, Steve Morgan Foundation, Department of Culture, Media and Sports and Public Health. We have received additional funding from Children in Need, and support from Co-op Community Fund, Anne Duchess of Westminster Charity, Eleanor Rathbone Charitable Trust, Liverpool Charity & Voluntary Services and West Lancashire Freemasons' Charity. Unfortunately due to the fewer clients attending our premises, individual donations have reduced dramatically. Thanks to the ongoing support of a small number of benefactors we have attracted sufficient funding to continue to support the bereaved across Merseyside. Our sincere thanks to them.

Working remotely and not having clients visiting our offices has resulted in a decrease in donations received. Hopefully these will return to previous levels in due course.

#### **Developing Standards of Care.**

The need to work with clients remotely whilst maintaining high standards of care matching those in place for face to face work has required significant thought, training and commitment from all involved in our Service. I should mention before setting out what has been put in place to facilitate remote therapy the fact that our counsellors have had to work from home - their family space. The Service and our counsellors have needed to rely on the forbearance of their family members to deliver their support and the Trustees recognise this. We thank all concerned for your support for us.

I reported last year that we would continue to develop our use of 'cognitive behavioural therapy' (CBT) which was proving to be beneficial in our client work. This has been limited due to the impact of the pandemic but remains a therapy we will deploy in the future. 3 of our counsellors are undertaking Masters Degrees in CBT having already qualified to Diploma level.

Perhaps a more accurate heading for this section might have been '**maintaining standards of care**'. As the service became reliant on remote working we were concerned to have the high standards of care for clients remain in place in order to ensure quality support and outcomes. All counsellors working from home have undergone telephone and on line training to certificate level accredited by the British Association of

## **LIVERPOOL BEREAVEMENT SERVICE**

### **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2021**

#### **Counselling and Psychotherapy.**

The service manager has contact with all the counsellors each week to assess any requirement for support due to the additional stress and anxiety likely for both counsellors and clients in these trying times.

Client feedback has reflected the success of our endeavours in maintaining our standards of care.

There have been no complaints or grievances received by the service in the year under review.

#### **Pre – Counselling Assessment.**

Our well-developed pre – counselling assessment process remains in place. Of necessity assessments are conducted by telephone. I am certain, given the nature of feedback received and the zero level of complaints, that we are still able to match clients to an appropriate therapist. Assessment remains the foundation of successful client outcomes. At the time of writing face to face assessments are available again in limited numbers and strictly compliant with health and safety requirements

#### **Training.**

We have not been able to provide the usual training packages in house this year and remain compliant with health and safety needs. However the service manager has ensured that all counsellors working with clients are fully and appropriately qualified and updated personally in regard to any necessary advice and guidance in support of their work. There have been no instances of therapy falling below the quality expected.

We will be reviewing our training input and delivery in light of relevant external factors linked to the pandemic and remain committed to ensuring that our counsellors are fully equipped and confident in their ability to support their clients.

Although we have had a number of qualified counsellors leave the service due to circumstances relating to the pandemic, we remained resilient and our client work continues in line with demand. A number of our counsellors who are in private practices still remain as volunteers with our service.

All volunteers working with clients continue to benefit from monthly professional supervision provided by an external and independent fully qualified supervisor. This is an absolute requirement to being with our service.

#### **Supporting the Wider Community.**

The covid crisis has meant we have had to adapt our services as set out in the preceding paragraphs it has also resulted in increased demand on our services across a wide range of emerging needs. Lockdown restrictions have caused real distress in families unable to be with loved ones approaching end of life. This has heaped misery on misery across many families exacerbating the sense of loss immeasurably.

Demand for our services has increased due to the loss of other support services and groups across Merseyside. GP surgeries have been under great pressure causing people to feel that they are facing barriers in their quest for support.

We recognised the need to direct services and support to communities that have been disproportionately impacted by Covid. We continue to raise the profile of support for BAME communities who in many instances have felt lost during the pandemic due to changing or limiting of services. These communities also face cultural barriers within families as some religions believe that it is not acceptable to show outward

## **LIVERPOOL BEREAVEMENT SERVICE**

### **TRUSTEES ANNUAL REPORT**

#### **YEAR ENDED 31 MARCH 2021**

grief or seek help externally.

I will return to this issue when reporting on our 'baby loss' programme.

I listed a number of organisations we support in my previous report and we continue to work with them.

We connect with a wide range of community based partners and statutory bodies for example:-

- Health Watch Liverpool.
- Age Concern.
- Citizen's Advice.
- Local General Practice.
- GP health trainers.
- Talk Liverpool, (MerseyCare.)
- Liverpool carers centre.
- Women's health, information and support centre.

Our volunteers led by the service manager have invested considerable time and effort supporting people who do not always require therapy but need to be signposted to another 'helping' service relative to their needs. These needs range from problems with substance abuse, safe housing, and severe mental health issues to relationship breakdowns. I feel strongly that this ability to point people towards appropriate support, whilst not 'grief' related, is a valuable community contribution

#### **Working with Baby Loss.**

We have continued to support Liverpool Women's Hospital supporting those who are experiencing baby loss.

Normally the expectation of the birth of a child fills the parent(s), their family and friends with hope, excitement and joy. Although bereavement and grief we will all experience, it is hard to imagine the overwhelming feelings of loss, if it's a baby that is lost due to miscarriage, still birth, medical termination or other reason.

Those coping with such loss are likely to feel hopeless, lost, bitter and angry. Relationships may be strained to breaking point.

Demand has increased for support in these cases due to partners at the Liverpool Women's Hospital scaling back bereavement support due to resources being redirected towards Covid focussed delivery.

The service continues to benefit from the services of our experienced dedicated baby loss counsellor who has herself suffered the loss of a child. She has been supporting women following the loss of a baby for over 6 years. She has been trained to undertake this specialised role which requires sensitivity and the need to be deeply empathic.

I mentioned above cultural barriers that exist within some families in seeking support following baby loss. The following cases illustrate, I believe, this aspect of our baby loss counsellors work and the value that can accrue.

#### **Case 1.**

A married couple from different cultural backgrounds lost a baby which was born alive at 6 months but died soon after birth. The cultural differences between the couple surfaced almost immediately. The mother did not wish to see her baby at all and sought an immediate funeral. She believed that to delay would be

## **LIVERPOOL BEREAVEMENT SERVICE**

### **TRUSTEES ANNUAL REPORT**

#### **YEAR ENDED 31 MARCH 2021**

wicked and would eternally damage the spirit of the child. Her family were in full agreement.

The father vehemently opposed this view. Relationships across the families became very tense. In the event Covid restrictions in place resulted in a delayed funeral which accorded with the father's wishes. This unavoidable outcome caused marital problems for the couple and division between family members. They were referred to LBS for counselling

They benefited from 7 sessions of telephone therapy with both clients fully engaging. The counsellor enabled them to accept their differing faith based approaches to the aftermath of the death and see that their differing views were both valid and appropriate despite their deeply held beliefs. Both parties contributed honestly and openly without rancour.

Such was the positive progress made that they were able to grieve together after the counsellor enabled them to see the value in rekindling family ties and talk about their different beliefs. Such was the progress made that after 7 sessions they felt that all involved could continue to grieve in mutual understanding of their cultural heritage.

#### **Case 2.**

This case also involved a married couple from different cultural backgrounds with an underlying power differential in the relationship based on gender. Unfortunately there was no positive outcome in the case which illustrates how testing counselling can be following baby loss.

It was evident to the counsellor that the mother was fearful of her husband discovering that she had sought support in managing her grief. She explained to the counsellor that the only way she could talk to her was by secreting herself in a closet.

The baby had died just a few weeks old whilst she and her husband were visiting with his family abroad. She felt ignored and her loss dismissed. She was not allowed to talk about her loss and had nobody to turn to. The baby's funeral was arranged by her without any input from her husband or his family. She was supported by her friends who encouraged her to seek counselling support. Which she did.

Whilst waiting for an appointment the only input from her husband and his family was a desire for her to become pregnant again. Sadly she did become pregnant but given the circumstances had a termination which she kept secret. She subsequently told her counsellor that holding this secret to herself enabled her to grieve for both babies.

As mentioned she was only able to have whispered conversation with her counsellor from within a closet. However the first session was completed unlike the second which the client cut short without warning. The counsellor attempted to contact her client again but the telephone was not answered. Subsequent enquires confirmed that she had not been harmed but it was felt safer to not try to resume contact.

I should say that these cases are extreme but do illustrate the complexities our baby loss counsellor works with.

Funding for this essential service has been depleted. However during the period under review we have supported over 100 mothers who will likely need further therapy around anniversaries and other key dates. New funding is being sought.



## **LIVERPOOL BEREAVEMENT SERVICE**

### **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2021**

#### **Client Feedback – Adult Service.**

Client feedback is always gratifying to receive and means a great deal to all involved in providing our services. Not just the counsellors but all the 'enablers' in the background, the service manager, the volunteers who take referrals, encourage potential clients and more often than not reduce their anxieties from the outset.

“.....LBS demonstrates very high compassion for its clients at all stages.....engaging with clients who feel a sense of purpose and achievement when speaking to you. Partnership working with LBS is always a pleasure and the high level of professionalism in all areas is amazing.....”

“.....words fail me. I will try. Sometimes when we feel so much we cannot find the words I would like to let you know that you have been such a strength and comfort at a most difficult time of my life. You were always compassionate, friendly and understanding and so supportive. I will never be able to thank you enough.”

“.....a big heartfelt thank you for opening your doors to us at a time when all doors were being shut and putting your arms around my daughter and me at this most difficult time.....”

“The bereavement counselling I have had was absolutely fantastic. I was helped to see the light at the end of the tunnel. LBS provide an invaluable service and I have already recommended them to friends.”

“After 6 years of grieving this came as a true blessing to me. I cannot thank my counsellor and the organisation enough for helping me through this difficult time.”

#### **Oakleaf Children's Loss and Grief Service**

Our children's service seeks to meet the emotional needs of young people, their worries and anxieties resulting from the loss of a loved one or, as is often the case, a friend. Often they find it difficult to discuss their worries within their families and feel more able to explore their problems with a specially trained counsellor. The experience our children's counsellors have built up over the years has ensured that significant support for grieving youngsters has continued successfully during the pandemic with the use of telephones and technology.

Since the beginning of the pandemic there has been a steady increase in referrals to 'Oakleaf' as schools closed and other services were not able to continue. Feedback indicates that being able to access our counsellors reduced feelings of anxiety, loss, the consideration of self harm and desperation.

Where possible we have been able to support school professionals where a young person in the school community has died or they are struggling with loss and or bereavement.

Research shows that 92% of school children will experience bereavement before the age of 16. I believe that our children's service contributes hugely across schools, communities and families in support of young people's wellbeing and look forward to the continuance of the service.

This said there is no certainty that sufficient funding will be forthcoming to provide the current level of service to grieving children going forward year on year. However I know that the Trustees and all those who support us will continue to seek the necessary funding to maintain the service.

## LIVERPOOL BEREAVEMENT SERVICE

### TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2021

#### Conclusion.

Reflecting on my concluding remarks last year I see that I wrote – **'I imagine that the next report will reflect the difficulties we, and other charities large and small have had to face and overcome since March 2020.**

I also with said greater positivity **'This said the Trustees, staff and volunteers look forward confident that a pandemic, reduced income and new ways of working will not diminish our ability to continue supporting our clients grieving for loved ones.'**

I feel I was right on both counts

Unfortunately we have not been able to take forward our wish to create supplemental ways of working due to the ravages of the pandemic. However as the number of people fully and partially vaccinated continues to grow we feel will be able to take forward initiatives for change and improvement in the coming year.

We would like to consider new therapeutic approaches, group work, counselling in clients homes where travel is difficult and increased community involvement. We will also take advantage of the gains we have made in working remotely using telephones and technology.

At the time of writing tentative steps are being taken to have counselling delivered in our purpose built rooms always subject to strict adherence to health and safety restrictions  
These aspirations are, of course, dependant on the vagaries of covid.

It may be that our greatest challenge in coming year will be ensuring adequate funding, not just to enable new developments but to maintain our current level of service.

I will finally conclude by once again recording my personal and sincere appreciation of all our volunteers who have kept the service afloat, ensured continued care for our clients when they are not only trying to cope with the pain of grief but the often the overwhelming fear that comes with a pandemic. My colleague Trustees, I know, will join with me in these thanks.

At the risk of repeating myself I must place on record the selfless contribution our service manager Sue Johnston has made during the year under review. Her qualities are difficult to quantify. Suffice to say that she has the ability to blend professionalism with empathy to the benefit of all who enter our service in whatever capacity.

Dave Antrobus Chair of Trustees

## **LIVERPOOL BEREAVEMENT SERVICE**

### **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2021**

#### **EXECUTIVE COMMITTEE**

Members are elected by Annual General Meetings of the Liverpool Bereavement Service, with vacancies being filled, as required, by the Executive Committee in accordance with Liverpool Bereavement Service's Memorandum and Articles of Association.

#### **RESERVES POLICY**

We will aim to maintain reserves of six months normal running costs to meet contingencies.

#### **THE TRUSTEES**

The trustees who served the charity during the period were as follows:

D Antrobus (chairperson)

M Port

A Coulthard

P Stranack

K Barlow

N Woods

#### **PUBLIC BENEFIT**

The trustees confirm that they have referred to Charity Commission guidance on Public Benefit when reviewing aims and objectives and plans for the future. The trustees have and will continue to ensure that charitable expenditure will be made to further a charitable purpose to the public benefit.

**LIVERPOOL BEREAVEMENT SERVICE**  
**TRUSTEES ANNUAL REPORT (*CONTINUED*)**  
**YEAR ENDED 31 MARCH 2021**

**TRUSTEES' RESPONSIBILITIES**

The Directors (Trustees) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.


Charity law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Principles (United Kingdom Accounting Standards and applicable law). The financial statements are required to give a true and fair view of the state of affairs of the charity and of the financial activities of the charity for that period. In preparing those financial statements, the Directors are required to

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

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

1<sup>st</sup> Floor  
Granite Building  
6 Stanley Street  
Liverpool  
L1 6AF

Signed on behalf of the trustees  
Dave Antrobus – Director

  
19<sup>th</sup> November 2021

Approved by the trustees on.....

**LIVERPOOL BEREAVEMENT SERVICE**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**YEAR ENDED 31 MARCH 2021**

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 12 to 19.

**Respective responsibilities of trustees and examiner**

As the charity's trustees of the Company (and also its directors for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination, I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Burns BSc Hons BFP FCA  
Alexander Myerson & Co Limited  
Chartered Accountants



Date.....22/11/21.....

Alexander House  
61 Rodney Street  
Liverpool  
L1 9ER

**LIVERPOOL BEREAVEMENT SERVICE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 MARCH 2021**

	Note	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOMING RESOURCES</b>					
Grants receivable	2	159,828	26,287	186,115	64,389
Donations & Fundraising		-	15,194	15,194	20,691
Other income		-	23	23	4,308
<b>TOTAL INCOMING RESOURCES</b>		<u>159,828</u>	<u>41,504</u>	<u>201,332</u>	<u>89,388</u>
<b>RESOURCES EXPENDED</b>					
Consultancy and fundraising	3	-	-	-	-
Management and administration	3	<u>154,788</u>	-	<u>154,788</u>	<u>115,887</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>154,788</u>	-	<u>154,788</u>	<u>115,887</u>
Transfer of funds		(7,484)	7,484	-	-
<b>NET INCOMING/(OUTGOING) RESOURCES FOR THE PERIOD</b>		(2,444)	48,988	46,544	(26,499)
Balances brought forward		<u>36,666</u>	<u>107,090</u>	<u>143,756</u>	<u>170,555</u>
Balances carried forward		<u>34,222</u>	<u>156,078</u>	<u>190,300</u>	<u>143,756</u>

There were no acquisitions or discontinued activities during the year. The charity has no recognised gains or losses other than as stated in the statement of financial activities.

The notes on pages 14 to 19 form part of these financial statements.

# LIVERPOOL BEREAVEMENT SERVICE

## BALANCE SHEET 31 MARCH 2021

	Note	£	2021 £	£	2020 £
<b>FIXED ASSETS</b>					
Tangible assets	5		3,796		-
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		179,616		139,063	
Debtors	6	<u>9,691</u>		<u>5,833</u>	
		<u>189,307</u>		<u>144,896</u>	
<b>CURRENT LIABILITIES</b>					
Creditors	7	<u>2,803</u>		<u>1,140</u>	
		<u>2,803</u>		<u>1,140</u>	
<b>NET CURRENT ASSETS</b>			<u>186,504</u>		<u>143,756</u>
<b>TOTAL ASSETS</b>			<u>190,300</u>		<u>143,756</u>
<b>FUNDS</b>					
Unrestricted	8		121,078		72,090
Designated			35,000		35,000
Restricted			<u>34,222</u>		<u>36,666</u>
			<u>190,300</u>		<u>143,756</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021. The members have not required the company to obtain an audit of the financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus/deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements on pages 12 to 19 were approved by the Board of Trustees and signed on their behalf by :

Dave Antrobus – Director

Date: .....

Company Number: 07087941

The notes on pages 14 to 19 form part of these financial statements.

**LIVERPOOL BEREAVEMENT SERVICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared in accordance with 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 2015) – (Charities SORP (FRS102 )), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office Equipment – 25% cost

Assets with a cost of less than £750 are not capitalised.

**Incoming Resources**

Income is recognised in full on the Statement of Financial Activities in the year in which the charity has entitlement to the income. Incoming resources are deferred when they have been received in advance of the service period.

**Expenditure**

Expenditure is accounted for on an accruals basis.

**Funds**

Unrestricted funds are funds which are not designated for a particular purpose. Restricted funds are set out in Note 8 to the accounts. These are funds restricted for a specific purpose.

**Pension contributions**

Pension contributions are charged to the SOFA for the period in which they relate to.

**Presentation currency**

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



**LIVERPOOL BEREAVEMENT SERVICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

**2. GRANTS RECEIVABLE**

	<b>Restricted 2021</b>	<b>Unrestricted 2021</b>	<b>Total 2021</b>	<b>Total 2020</b>
Steve Morgan Foundation	29,171	-	29,171	14,208
Children In Need	46,650	-	46,650	43,181
CAF	4,000	-	4,000	-
National Lottery	71,887	-	71,887	-
Elisabeth Rathbone Charitable Trust	-	-	-	2,000
Public Health	6,120	-	6,120	-
Co-op	-	2,287	2,287	-
Tesco Bags of Help	-	-	-	1,000
Community Foundation	-	5,000	5,000	1,000
Souter Family Trust	-	-	-	3,000
City of Liverpool	-	7,500	7,500	-
WLFC	-	2,500	2,500	-
LCVS	2,000	-	2,000	-
Rathbones	-	7,000	7,000	-
ADWC	-	2,000	2,000	-
	<u>159,828</u>	<u>26,287</u>	<u>186,115</u>	<u>64,389</u>

**3. TOTAL RESOURCES EXPENDED**

	<b>Restricted 2021 £</b>	<b>Unrestricted 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Consultancy and Fundraising	-	-	-	-
<u>Management</u>				
Staff Costs	70,902	-	70,902	67,722
Other Costs	<u>83,886</u>	-	<u>83,886</u>	<u>48,165</u>
	<u>154,788</u>	-	<u>154,788</u>	<u>115,887</u>

Note: Independent Examiner Fees 2020: £1,980

**LIVERPOOL BEREAVEMENT SERVICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

**4. PARTICULARS OF EMPLOYEES:**

The average number of staff employed by the charity during the financial year amounted to:

	<b>2021</b>	<b>2020</b>
	<b>No</b>	<b>No</b>
Professional staff	3	3
Administrative staff	<u>1</u>	<u>1</u>
	<u>4</u>	<u>4</u>

There were no employees who are deemed to be high paid staff

No trustees received remuneration during the year

During the year no Trustees were reimbursed for expenses incurred on behalf of the charity  
(2020 : No Trustees were reimbursed ).

Salaries and National Insurance 2021: £70,902, 2020: £67,667

Pension Costs 2021:£1,000 : 2020 £55

**5. TANGIBLE FIXED ASSETS**

Cost at 1 April 2020	5,950
Additions	<u>5,062</u>
At 31 March 2021	<u>11,012</u>
Depreciation at 1 April 2020	5,950
Charge for the period	<u>1,266</u>
At 31 March 2021	<u>7,216</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>3,796</u>
At 31 March 2020	<u>-</u>

**6. DEBTORS**

	<b><u>2021</u></b>	<b><u>2020</u></b>
	<b>£</b>	<b>£</b>
Prepayments	<u>9,691</u>	<u>5,833</u>
	<u>9,691</u>	<u>5,833</u>

**7. CREDITORS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals	<u>2,804</u>	<u>1,140</u>
	<u>2,804</u>	<u>1,140</u>

**LIVERPOOL BEREAVEMENT SERVICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

**8. FUNDS**

	Unrestricted b/f £	Movement £	Total c/f £
Unrestricted	72,090	48,988	121,078
Designated	<u>35,000</u>	<u>-</u>	<u>35,000</u>
	<u>107,090</u>	<u>48,988</u>	<u>156,078</u>

The Designated fund is unrestricted funds set aside to cover the rent, service charges and dilapidation costs to the end of the lease.

RESTRICTED FUNDS	Balance at 1/4/20 £	Income £	Expenditure £	Transfer to Unrestricted £	Balance at 31/3/21
Steve Morgan Foundation	-	29,171	29,171	-	-
BBC Children in Need	-	46,650	46,650	-	-
CAF	-	4,000	4,000	-	-
Liverpool City Council	7,484	-	-	7,484	-
National Lottery	-	71,887	66,847	-	5,040
Public Health	-	6,120	6,120	-	-
LCVS	-	2,000	2,000	-	-
Tesco Bags of Help	124	-	-	-	124
Community Foundation	80	-	-	-	80
Souter Family Trust	1,560	-	-	-	1,560
Donation and fundraising for Oakleaf					
Children's Service	<u>27,418</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,418</u>
	<u>36,666</u>	<u>159,828</u>	<u>154,788</u>	<u>7,484</u>	<u>34,222</u>

**STEVE MORGAN FOUNDATION**

This funding was granted towards an administrative/assessment manager's salary.

**CHILDREN IN NEED**

This funding was granted to support a children's bereavement counsellor/support worker.

**CAF COVID EMERGENCY FUND**

This funding was granted towards administration and overheads.

**LIVERPOOL BEREAVEMENT SERVICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

**NATIONAL LOTTERY**

£58,837 was granted towards salaries, counsellors support, updating IT system to be able to work remotely and overheads. The balance showing on the above funds is in relation to monies already spent but used for purchase of assets. The balance will be written off in line with its depreciation over its useful economic life.

£13,050 was for Baby Loss and was to use for counselling of parents and grandparents who had lost a child.

**LCVS**

This was towards decoration of the office

**PUBLIC HEALTH**

This was towards counsellors support

**DONATIONS AND FUNDRAISING**

This funding was raised to support the services.

<b>9. NET ASSETS</b>	<b>Restricted £</b>	<b>Unrestricted £</b>	<b>Total £</b>
Tangible Assets	-	3,796	3,796
Current Assets	29,182	160,125	189,307
Current Liabilities	-	(2,803)	(2,803)
	<u>29,182</u>	<u>162,361</u>	<u>190,300</u>

**10. SUPPORT COSTS**

Included in management and administration costs are support costs totalling £23,116 for the year. (2020:£8,322)

**11. PENSION COSTS**

Pension contributions during the year totalled £1,000 (2020: £55) £ nil was outstanding at the year end.

**12. RELATED PARTY TRANSACTIONS**

There have been no related party transactions in the year which require disclosure.

**LIVERPOOL BEREAVEMENT SERVICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

**13. OPERATING LEASE COMMITMENT**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Between one and five years	<u>31,620</u>	<u>47,280</u>

**LIVERPOOL BEREAVEMENT SERVICE**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2021**

	£	2021 £	£	2020 £
<b>INCOME</b>				
Steve Morgan Foundation		29,171		14,208
Children In Need		46,650		43,181
CAF		4,000		-
National Lottery Funding		71,887		-
Elisabeth Rathbone Charitable Trust		-		2,000
Public Health		6,120		-
GWUK Bags of Help Tesco		-		1,000
Community Foundation		-		1,000
Souter Family Trust		-		3,000
Albert Gubay Charitable Foundation		-		-
LCVS		2,000		-
Unrestricted Grants		26,287		-
Donations and fundraising		15,194		20,691
Course fees and training		-		2,430
Gift Aid		-		1,857
Bank Interest		<u>23</u>		<u>21</u>
<b>TOTAL INCOME</b>		<u><b>201,332</b></u>		<u><b>89,388</b></u>
<b>FUNDRAISING &amp; PUBLICITY</b>				
Consultancy and fundraising	-	-	-	-
<b>MANAGEMENT &amp; ADMINISTRATION</b>				
Salaries, National Insurance & pensions	70,902		67,722	
Recruitment	-		-	
Consultants	26,626		8,220	
Rent, rates, H&L & service charges	28,189		24,110	
Stationery & postage	3,887		1,555	
Bank Charges	148		237	
Telephone	1,939		2,488	
Training and supervision	13,207		880	
Travel & subsistence	579		5,355	
Insurance	883		881	
Accountancy Charge	1,980		1,440	
Subscriptions	240		239	
Sundry Expenses	832		602	
Advertising	-		-	
Professional Fees	1,196		2,039	
Repairs and Renewals	2,914		119	
Depreciation	1,266		-	
		<u>154,788</u>		<u>115,887</u>
<b>TOTAL EXPENDITURE</b>		<u><b>154,788</b></u>		<u><b>115,887</b></u>
<b>TOTAL SURPLUS(DEFICIT)</b>		<u><b>46,544</b></u>		<u><b>(26,499)</b></u>