

LIVERPOOL BEREAVEMENT SERVICE
(Company Limited by Guarantee)

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2022

Company Number 07087941

Charity Number 1134426

LIVERPOOL BEREAVEMENT SERVICE
UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

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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

Registered office

1st 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 2022

The trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2022.

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 31st 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 previous reports for years ending March 2020 and March 2021 with fairly gloomy references to firstly, the threat of the Covid 19 pandemic (2020) and secondly the reality of the impact of the pandemic across the world and the United Kingdom (2021).

This year the gloom has been replaced by optimism and the hope that, although life will never quite return to how it was pre-pandemic, we will move to a way of managing life and business, utilising some new ways of service delivery and returning the best of pre-existing practices to the benefit of our clients.

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YEAR ENDED 31 MARCH 2022

Acknowledging that this report is concerned with business for the year ending March 2022, I believe that I should pay tribute at the beginning of this report for the dedication and hard work undertaken by Sue Johnston and her admin team, all our volunteers and the Board of Trustees in ensuring the continuance of high-level therapy and care for our clients.

The way in which our counsellors both experienced and trainees, adopted remote contact with clients using I.T. and telephones successfully has been remarkable and has not diminished the level of positive outcomes for clients. My sincere thanks to all concerned.

Whilst a number of counsellors, both qualified and in training are working with clients 'face to face' in our counselling rooms, some continue to support clients remotely. However, we do anticipate a growth in 'face to face' therapy over time, Covid 19 permitting!

The service has experienced a definite increase of referrals from and for National Health Service staff and from the Social Care sector in the period under review. Information arising during assessment indicates that this is due to the understandable difficulties workers in these sectors have been, coping during the Covid pandemic years, due to their personal losses, patient and residents' deaths and, of course, pressure to remain at or return to work.

Covid has resulted in referrals for and from former clients who have previously been supported by the service and who say that they trust the service and its commitment to supporting clients.

We remain grateful to our Colleges and University partners for their ongoing support in providing trainees to undertake their placements with us. They are a vital resource to us and it is a pleasure to see them develop from tentative 'worried' counsellors to confident and resilient practitioners.

Financial Support.

The year under review has seen the service secure a significant period of financial stability for the first time in many years, since NHS support was withdrawn. Year on year we seem to have managed to remain financially viable, just, due to the generosity of our funding partners. This said there have been times when we have had to seriously consider the viability of the service. This year we can look forward to 3 years of operating without having to cope with these concerns (subject to inflation).

Significant funding was received from the following donors: -

**Children in Need
National Lottery
Merseyside Police Federation
The Steve Morgan Foundation
Public Health England
Liverpool Voluntary Aid Club
Donations via the Santa Dash**

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YEAR ENDED 31 MARCH 2022

Notes:

The Children in Need grant is to support our children's service over 12 months.

The National Lottery grant is for Salaries, the child loss service and running costs. This is over a 3-year period.

The Merseyside Police Federation donation followed our service being nominated as their annual charity. Events were held during the year culminating in a charity dinner, a raffle and auction. The dinner was attended by the Chief Constable, police officers and their guests.

The Steve Morgan Foundation have been providing significant funding for a number of years

Public Health England grant provides financial support to our volunteer counsellors with travelling expenses and supervision costs. (Supervision being an absolute requirement for all Therapists.) Ultimately this grant also helps to maintain shorter waiting times for counselling.

A couple of our supporters, having heard of the work the service provides, ran a Marathon from Chester, donating the substantial monies they collected.

The Liverpool Voluntary Aid Club nominated the service on the basis of the support we offer to those experiencing the traumas linked to grief.

A close relative of our service manager undertook the 'Santa Dash' in December raising £500.00. This was matched by her employer, Boots the Chemist, to double the total.

I believe that looking at the list of those providing financial support for our service reflects the value of a diverse range of organisations and individuals who believe in our commitment to those experiencing the often-dreadful effects that grief creates for people.

Over the years client donations have become an important element of our funding. Sadly, with the advent of Covid and the need for counselling to be delivered remotely, donations have, understandable dwindled to a 'trickle'. This was to be expected as 'face to face' contact ceased.

However as 'face to face' therapy numbers begin to grow we anticipate an increase in client donations.

Training.

Last year I reported that our usual in-house training could not be provided due to the need to comply with health and safety requirements having regard to Covid. During the year under review the service manager and the trustees have taken a critical look at the training we were providing, compared to the comprehensive training counsellors had and were still receiving from their college / university. It was concluded that perhaps we should make changes having regard to feedback we had been receiving from trainees prior to the Covid pandemic intervening.

It was evident that the inputs that the trainees valued the most, and obviously enjoyed, were not the academic based subjects but rather the real-life issues that arose for them, or that they anticipated arising in the counselling room that were not covered during formal training.

These ranged from answering personal questions e.g., are you married? / Have you been bereaved? To coping with clients wanting to meet post counselling, accepting gifts, inappropriate personal contact,

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TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

managing non communitive clients and silences, creating appropriate and positive endings and colluding with clients. It was clear that trainees were also interested in dealing with mental health and medication and how these matters were managed during pre-counselling assessment and how to cope with negative feelings arising from clients cancelling appointments or simply not attending.

It was agreed that the impact these problematic questions and behaviour could be reduced with inputs from experienced therapists who have managed these aspects 'in the room' countless times was likely to be beneficial.

Delivery of this training / support will be trainee led together with a panel of staff and counsellors over 2/3-hour sessions commencing during summer 2022.

Our thanks once again go to the Colleges and Universities for supporting their trainees in working with our clients.

Working with baby and child loss.

We continue to provide vital support to mothers and families experiencing the tragedy of baby and child loss. This is a difficult and often distressing subject for therapists to work with and remain hugely grateful to have the continued services of our baby and child loss counsellor whose success in alleviating the devastating effects of these losses is reflected in the following testimonial: -

"I found Carol to be kind, companionate, empathic, and knowledgeable.
She helped me make sense of the way I was feeling by giving me time to work through how I was feeling and why. She also provided much needed reassurance that everything I was feeling was quite normal and helped me reflect on the happy memories I have.'

Baby loss involves loss through IVF failure, still births, medical terminations and abortion, cot deaths, miscarriage and genetic conditions such as Turners Syndrome.

Perhaps many have never considered that child loss deeply affects parents of all ages no matter whether their child has died aged 10 years old, 30 years old, in fact any age that leaves a parent grieving. Our counsellor is currently supporting parents aged 40 years plus and 80 years of age. She believes it can be more distressing to lose a child later in life as 'they have had them longer.'

Our counsellor has returned to seeing clients 'face to face' which she finds adds value to her ability to provide support as it enhances her ability to 'read' her clients and spot emotions and meanings not expressed in words which offer helpful insights. This said she retains a commitment to telephone counselling and believes this sharpens her listening skills, and her ability to interpret silences and pauses. A further advantage of telephone working is that clients can be supported 'out of hours' e.g., Shift workers and those who have problems travelling or feel more able to connect with therapy in their own familiar surroundings.

We remain committed to supporting the Liverpool Women's Hospital and their referrals, although in the year under review referrals have predominantly been from GP practices.
This said we are considering providing 'group therapy' in partnership with the Women's Hospital.

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YEAR ENDED 31 MARCH 2022

'Oakleaf' – The Children's Service.

Our children's service is recognised and highly valued across the communities we support. I believe that the grants we received should enable the service to continue for a further 3 years, is evidence of this.

During the pandemic the service has transitioned from working 'face to face' to remote delivery of therapy and at the end of the year under review back to predominantly 'face to face'. Throughout Covid the service manager ensured that in addition to counselling, children received support packs containing art and reading materials as well as memory boxes to work with. During the year under review children faced many challenges including isolation from their peers as school contact was restricted resulting in the loss of opportunities to express their worries and fears as the world changed and normal family and school life may have seemed to be under threat.

As a service we provided young people aged between 5 and 18 years with an environment in which they felt safe to speak freely about their concerns and fears. They were able to discuss difficult issues such as self-harm and risk-taking behaviours, the result being that incidents reduced significantly.

The main objectives of supporting young people in managing their grieving is to reduce their emotional distress, improve relationships with meaningful peers and enable them to express their innermost worries and fears. Around 90% of those supported, reported experiencing or beginning to experience significant progress towards wellbeing, I believe this is testament to the skills and abilities of our counsellors.

There were two safeguarding matters dealt with this year, both of which were serious. Both were reported to the appropriate agency, satisfactorily resolved and harm minimised.

Working with and supporting young people in their grief is particularly testing and I pay tribute to all the counsellors providing this support.

Supporting the wider Community.

Despite not being in receipt of funding from the National Health Service we continue to provide advice, assistance and support to local community-based organisations.

Agencies and services we have supported, and still assist have been listed in previous reports. In addition to these we have supported the following bodies during the year under review: -

Women's Health Information Services.
Liverpool Carers.
The Stroke Association.
Age Concern (Liverpool & Sefton)
The Brain Charity, Liverpool.
Merseyside Police.

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YEAR ENDED 31 MARCH 2022

We continue to believe that it is important that Liverpool Bereavement Service continues, where possible and appropriate to support organisations and individuals who may not require counselling but can be signposted to another helping agency. Addiction, poor housing, debt, relationship issues and mental health are serious and prevalent community needs which our actions can help to alleviate.

Maintaining Standards of Care & Pre – Counselling Assessment.

Ensuring that effective and appropriate standards of care remain in place is a priority and is under constant review by our service manager. To her great credit she has managed to support her admin team and volunteers in this ongoing process throughout the period under review. This has not been straight forward due to the changing situation with the Covid Pandemic. There have been changes in regulation and advice which have often been open to interpretation and confusion. My thanks to her and her team for applying common sense approaches and keeping the service running smoothly.

Despite the reliance on technology and latterly the measured return to 'face to face' counselling pre-counselling assessments, have remained the effective foundation to successful therapy. With few exceptions the process has ensured that clients have been allocated a counsellor matching their needs and expectations. Where intervention has been necessary this has been achieved successfully resulting in positive outcomes.

Client feedback has reflected the above assertion. There are some examples later in this report. What has been particularly encouraging is the feedback from our volunteer trainee counsellors who have clearly enjoyed and benefitted greatly from being on placement with our service: -

“Thank you so much for all your support. You have made my placement experience incredibly positive and I will miss being there.... maybe I will be back.”

“Thank you for all your support and help during my time at LBS. It has been a very rewarding experience and one I will always remember.”

There have been no complaints or grievances during the year under review.

We continue to carry fully comprehensive professional Insurance for all aspects of our work.

Client Feedback. Adult Service.

Client feedback remains a vital element in assessing our effectiveness as a counselling service and informs all of any changes or improvements we may need to consider to better support our clients. This year, as I have mentioned above there have been no complaints received but many positive letters and cards. The following are just some examples: -

“There will never be enough words to explain my gratitude to you.....you have been absolutely incredible in helping with this difficult journey.....I am so thankful that I had you as my counsellor.....I always felt supported and comfortable in your company. Although I know the pain of my loss will never leave me, I feel I can support my family better now and that I can go forward in my life.”

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“Thank you for helping me over the past 12 weeks. To be able to listen and support someone through the hardest time in their life is an amazing quality to have and I will always be grateful.”

“Thank you for listening. I know it sounds simple but it certainly helped me..... I knew it would take time to accept my loss but if I can remember the good times without crying then I know I will be OK.”

“Thank you for your kindness and compassion. The counselling was helpful in many ways Bereavement is life changing but I can work towards acceptance and make the most of life now. More importantly it's helped me to realise the love we have for one another is with me always. The work you do is wonderful and I have much admiration for the service you offer.”

“Once in a while someone very special comes along and makes the world a little more bearable. Thank you for doing that for me.”

Client Feedback. Children's Service.

I noted earlier in this report that Children in Need had made a significant grant, the result of which is that we are enabled to continue supporting children experiencing loss of one kind or another and supporting schools with their support for grieving pupils. I believe the loss of this support would have been a major setback to our communities and thank again Children in Need for their ongoing financial commitment.

“Thank you from the bottom of my heart for helping my girls to smile again. Your help and kindness will never be forgotten.”

“Thank you for all the time and effort you have put in with L. We can see a difference following each of the sessions.”

“Since counselling, S has been able to discuss her dad with no problems. She will talk about missing him and memories.....I feel I have got my little girl back.”

“I am writing to express appreciation for the wonderful support that LBS provides for our students. We have witnessed a huge difference that support has made to the students who have been referred and they always speak positively about the help they have received for difficult issues that have been both challenging and distressing. Thank you for your much appreciated service and for making such a positive and lasting impact, on the mental health and future lives of our students.”

I believe that each of the comments above reflect greatly on the compassion, empathy, professional skills that all of our counsellors provide to our clients. Without them a lot of grieving people would have to contend with the rigours of grief alone without the support they need and deserve.

LIVERPOOL BEREAVEMENT SERVICE

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

Conclusion.

Reflecting on last year's conclusion I feel that it was written at the time that it felt safe to be a little more optimistic about the coming year as I mentioned 'taking tentative steps towards utilising our purpose-built counselling rooms and seeing clients face to face. However, I was perhaps less optimistic when I mentioned future funding saying that it was a greatest challenge.

As it turned out the shadow of Covid retreated and our counselling rooms have seen a high rate of occupancy whilst we have maintained remote contact where necessary and in line with client's wishes. This said we are not complacent as Covid remains a threat for the future. The challenge posed by funding was overcome as reported above on pages 2/3 of this report. We greatly appreciate all those, organisations and individuals who have provided grants and donations.

Taken together these two factors allow optimism for the future years to dominate how the Trustees, Staff and volunteers feel going forward but we are not in any way complacent and will face upcoming challenges steadfastly. We will continue to develop new approaches to therapy and develop community involvement / cooperation.

As I have in previous reports I will conclude by acknowledging the significant and often selfless contributions made by volunteers who are at the 'sharp end' of our service delivery. Despite the difficulties they have faced the level of care for clients' remains outstanding as reflected in the feedback set out above. My colleague Trustees who continue to support my role as Chair and the service will, I know, support me in these thanks.

Once again with no apology for repeating myself I must place on record the outstanding contribution of our service manager Sue Johnston who selflessly supports each and every individual, whether they are clients, clients' families, trainee and qualified counsellors and staff, in all that they do. This said she also protects the service from inappropriate referrals and can be firm where necessary. Her impact on the service and its users is significant. Thanks so much.

Dave Antrobus
(Chair)

LIVERPOOL BEREAVEMENT SERVICE

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YEAR ENDED 31 MARCH 2022

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 2022

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.

1st Floor
Granite Building
6 Stanley Street
Liverpool
L1 6AF

Signed on behalf of the trustees
Dave Antrobus – Director



Approved by the trustees on..... *12th October 2022*

LIVERPOOL BEREAVEMENT SERVICE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 MARCH 2022

I report on the accounts of the company for the year ended 31 March 2022, which are set out on pages 13 to 20.

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 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.....31/03/22.....

Alexander House
61 Rodney Street
Liverpool
L1 9ER

LIVERPOOL BEREAVEMENT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2022

	Note	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
INCOMING RESOURCES					
Grants receivable	2	108,752	18,020	126,772	186,115
Donations & Fundraising		-	23,447	23,447	15,194
Other income		-	17	17	23
TOTAL INCOMING RESOURCES		<u>108,752</u>	<u>41,484</u>	<u>150,236</u>	<u>201,332</u>
RESOURCES EXPENDED					
Consultancy and fundraising	3	-	-	-	-
Management and administration	3	<u>119,372</u>	<u>17,640</u>	<u>137,012</u>	<u>154,788</u>
TOTAL RESOURCES EXPENDED		<u>119,372</u>	<u>17,640</u>	<u>137,012</u>	<u>154,788</u>
Transfer of funds		-	-	-	-
NET INCOMING/(OUTGOING) RESOURCES FOR THE PERIOD					
		(10,620)	23,844	13,224	46,544
Balances brought forward		<u>34,222</u>	<u>156,078</u>	<u>190,300</u>	<u>143,756</u>
Balances carried forward		<u>23,602</u>	<u>179,922</u>	<u>203,524</u>	<u>190,300</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 15 to 20 form part of these financial statements.

LIVERPOOL BEREAVEMENT SERVICE

BALANCE SHEET 31 MARCH 2022

	Note	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	5		3,516		3,796
CURRENT ASSETS					
Cash at bank and in hand		198,133		179,616	
Debtors	6	<u>3,675</u>		<u>9,691</u>	
		<u>201,808</u>		<u>189,307</u>	
CURRENT LIABILITIES					
Creditors	7	<u>1,800</u>		<u>2,803</u>	
		<u>1,800</u>		<u>2,803</u>	
NET CURRENT ASSETS			<u>200,008</u>		<u>186,504</u>
TOTAL ASSETS			<u>203,524</u>		<u>190,300</u>
FUNDS					
	8				
Unrestricted			144,922		121,078
Designated			35,000		35,000
Restricted			<u>23,602</u>		<u>34,222</u>
			<u>203,524</u>		<u>190,300</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022. The members have not required the company to obtain an audit of the financial statements for the year ended 31 March 2022 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: 12th Oct 2022
Company Number: 07087941

The notes on pages 15 to 20 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 accrual 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 2022

2. GRANTS RECEIVABLE

	Restricted 2022	Unrestricted 2022	Total 2022	Total 2021
Steve Morgan Foundation	11,035	-	11,035	29,171
Children In Need	44,552	-	44,552	46,650
CAF	-	-	-	4,000
National Lottery	-	-	-	71,887
A Hunt	2,000	-	2,000	-
Public Health	12,240	-	12,240	6,120
Co-op	-	-	-	2,287
Liverpool Charity	4,575	-	4,575	-
Community Foundation	-	-	-	5,000
Merseyside Police Federation	18,500	-	18,500	-
City of Liverpool	-	-	-	7,500
WLFC	-	-	-	2,500
LCVS	15,000	-	15,000	2,000
St Marys	700	-	700	-
Sundry Grant	150	50	200	-
Covid Reimbursement Claim	-	17,640	17,640	-
LCVS Duncan Norman Trust	-	330	330	-
Rathbones	-	-	-	7,000
ADWC	-	-	-	2,000
	<u>108,752</u>	<u>18,020</u>	<u>126,772</u>	<u>186,115</u>

3. TOTAL RESOURCES EXPENDED

	Restricted 2022 £	Unrestricted 2022 £	Total Funds 2022 £	Total Funds 2021 £
Consultancy and Fundraising	-	-	-	-
<u>Management</u>				
Staff Costs	71,310	-	71,310	70,902
Other Costs	<u>48,062</u>	<u>17,640</u>	<u>65,702</u>	<u>83,886</u>
	<u>119,372</u>	<u>17,640</u>	<u>137,012</u>	<u>154,788</u>

Note: Independent Examiner Fees 2021: £2,173.

LIVERPOOL BEREAVEMENT SERVICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

4. PARTICULARS OF EMPLOYEES:

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

	2022	2021
	No	No
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 Trustees were reimbursed for expenses totalling £80 incurred on behalf of the charity (2021: No Trustees were reimbursed).

Salaries and National Insurance 2022: £71,310, 2021: £70,902

Pension Costs 2022: £1,000: 2021 £1,000

5. TANGIBLE FIXED ASSETS

Cost at 1 April 2021	11,012
Additions	<u>1,314</u>
At 31 March 2022	<u>12,326</u>
 Depreciation at 1 April 2021	 7,216
Charge for the period	<u>1,594</u>
At 31 March 2022	<u>8,810</u>
 NET BOOK VALUE	
At 31 March 2022	<u>3,516</u>
At 31 March 2021	<u>3,796</u>

6. DEBTORS

	<u>2022</u>	<u>2021</u>
	£	£
Prepayments	<u>3,675</u>	<u>9,691</u>
	<u>3,675</u>	<u>9,691</u>

7. CREDITORS

	<u>2022</u>	<u>2021</u>
	£	£
Accruals	<u>1,800</u>	<u>2,803</u>
	<u>1,800</u>	<u>2,803</u>

LIVERPOOL BEREAVEMENT SERVICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

8. FUNDS

	Unrestricted b/f £	Movement £	Total c/f £
Unrestricted	121,078	23,844	144,922
Designated	<u>35,000</u>	<u>-</u>	<u>35,000</u>
	<u>156,078</u>	<u>20,028</u>	<u>179,922</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 1/4/21 £	Income £	Expenditure £	Transfer to Unrestricted £	Balance at 31/3/22
Steve Morgan Foundation	-	11,035	11,035	-	-
BBC Children in Need	-	44,552	44,552	-	-
A Hunt	-	2,000	2,000	-	-
Voluntary Aid Club	-	4,575	4,575	-	-
National Lottery	5,040	-	1,594	-	3,446
Public Health	-	12,240	12,240	-	-
LCVS Community Mental Health	-	15,000	12,500	-	2,500
Tesco Bags of Help	124	-	124	-	-
Community Foundation	80	-	80	-	-
St Mary's College, Crosby	-	700	700	-	-
Sundry Grants	-	150	150	-	-
Merseyside Police Federation	-	18,500	3,083	-	15,417
Souter Family Trust	1,560	-	1,560	-	-
Donation and fundraising for Oakleaf Children's Service	<u>27,418</u>	<u>-</u>	<u>25,179</u>	<u>-</u>	<u>2,239</u>
	<u>34,222</u>	<u>108,752</u>	<u>119,372</u>	<u>-</u>	<u>23,602</u>

STEVE MORGAN FOUNDATION

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

CHILDREN IN NEED

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

MERSEYSIDE POLICE FEDERATION

The Merseyside Police Federation Grant was specifically for the Children's Service (Oakleaf). There is no time limit to spend on this grant.

LIVERPOOL BEREAVEMENT SERVICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

LCVS Community Mental health

This was for the Children's Service and baby loss service. This will need to be spent by March 2023.

NATIONAL LOTTERY

This was towards salaries, counsellors support and updating the IT system.

PUBLIC HEALTH

This was towards counsellor's support

DONATIONS AND FUNDRAISING

This funding was raised to support the services.

9. NET ASSETS	Restricted £	Unrestricted £	Total £
Tangible Assets	-	3,516	3,516
Current Assets	23,602	178,206	201,808
Current Liabilities	-	(1,800)	(1,800)
	<u>23,602</u>	<u>179,922</u>	<u>203,524</u>

10. SUPPORT COSTS

Included in management and administration costs are support costs totalling £11,432 for the year. (2021: £23,116)

11. PENSION COSTS

Pension contributions during the year totalled £1,000 (2021: £1,000) £ 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 2022

13. OPERATING LEASE COMMITMENT

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

	2022	2021
	£	£
Between one and five years	<u>23,640</u>	<u>31,620</u>

LIVERPOOL BEREAVEMENT SERVICE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
INCOME		
Steve Morgan Foundation	11,035	29,171
Children In Need	44,552	46,650
CAF	-	4,000
National Lottery Funding	-	71,887
A Hunt	2,000	-
Public Health	12,240	6,120
Voluntary Aid Club	4,575	-
Merseyside Police Federation	18,500	-
St Mary's College, Crosby	700	-
Sundry Grant	150	-
LCVS	15,000	2,000
Unrestricted Grants	18,020	26,287
Donations and fundraising	22,195	15,194
Course fees and training	-	-
Gift Aid	1,252	-
Bank Interest	17	23
TOTAL INCOME	<u>150,236</u>	<u>201,332</u>
FUNDRAISING & PUBLICITY		
Consultancy and fundraising	-	-
MANAGEMENT & ADMINISTRATION		
Salaries, National Insurance & pensions	71,310	70,902
Consultants	20,010	26,626
Rent, rates, H&L & service charges	23,497	28,189
Stationery & postage	1,130	3,887
Bank Charges	111	148
Telephone	1,406	1,939
Training and supervision	4,275	13,207
Travel & subsistence	1,539	579
Insurance	883	883
Accountancy Charge	2,173	1,980
Subscriptions	297	240
Sundry Expenses	1,156	832
Computer website costs	5,896	-
Professional Fees	1,557	1,196
Repairs and Renewals	178	2,914
Depreciation	1,594	1,266
	<u>137,012</u>	<u>154,788</u>
TOTAL EXPENDITURE	<u>137,012</u>	<u>154,788</u>
TOTAL SURPLUS(DEFICIT)	<u>13,224</u>	<u>46,544</u>