

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

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2024**

**Company Number 07087941**

**Charity Number 1134426**

**LIVERPOOL BEREAVEMENT SERVICE**  
**UNAUDITED FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

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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**

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 2024**

The trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2024.

#### **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.**

Another financial year at Liverpool Bereavement Service (LBS) comes to an end and it's time to submit our annual report. It really is a team effort at LBS. Everybody plays their part, no matter what their role and our reputation across Merseyside is excellent because of that.

## LIVERPOOL BEREAVEMENT SERVICE

### TRUSTEES ANNUAL REPORT

#### YEAR ENDED 31 MARCH 2024

Although for some of us the pandemic can seem like a distant memory, it has had a massive and lasting impact on services such as LBS. We have to acknowledge that the pandemic created immense challenges for bereaved people and those supporting them. It increased the need for bereavement care and added layers of complexity to grief. We experienced the transition to remote forms of support and the stresses experienced by practitioners, among others. Even now, the extent to which services are able to adapt, meet the escalating level of need and help to prevent a so called 'tsunami of grief' is still not clear. Certainly, the pandemic highlighted the need for bereavement care to be considered an integral part of health and social care provision.

As we've taken another step further away from the Covid-19 pandemic and as expected, the war in Ukraine has lost some of its initial impact, people's focus has probably been more on the cost-of-living crisis and the impact on our much-valued institutions, such as the NHS.

The cost-of-living crisis has had significant impacts on people's mental health and emotional well-being. Rising living costs, financial stress, and uncertainty about the future have taken a toll on individuals across the UK. Of course, these challenges impact Liverpool Bereavement Service greatly because they add extra layers of complexity and anxiety to our clients already dealing with their grief.

The impact of bereavement has also placed immense strain on the NHS. Strategies for suicide prevention, which the Government has implemented across sectors for 2023-28, support for the bereaved, and addressing staffing shortages are all critical areas of focus for healthcare systems.

For people working in our field, anything that raises awareness of bereavement and its challenges is vitally important because, understandably, people usually only consider bereavement when it enters their own lives.

At the end of 2022 The UK Commission on Bereavement published its 'landmark' report "Bereavement is Everyone's Business". Acknowledging that many children and adults don't receive adequate support after the death of a loved one, it formulated eight key areas for change for society to work towards. It also acknowledged the different requirements for the four home nations within the report.

**Some brief statistics demonstrate the patchy provision across the UK and some of the challenges people face.**

- *39% of bereaved people reported difficulties in getting support from friends or family.*
- *51% of bereaved people with high-level needs experienced high or severe vulnerability.*
- *74% of bereaved people with high or severe vulnerability are not accessing formal bereavement services or mental health support.*

## LIVERPOOL BEREAVEMENT SERVICE

### TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

#### The Eight key areas for change:

1. *I am supported by my family, friends, and the communities around me.*
2. *I am sensitively supported by my school, college, or workplace during my bereavement.*
3. *I am well supported during the death and feel confident that the person who died received appropriate and compassionate care.*
4. *The things I must do after a death are simple and straightforward.*
5. *I am compassionately and helpfully supported by those whose job brings them into contact with me through my bereavement.*
6. *I have access to an affordable and meaningful funeral.*
7. *I feel secure in my home and have the right financial support.*
8. *I can easily find and access the right emotional bereavement support for my circumstances*

Meeting these areas for change is a challenge for us all. Disappointingly, by August 2023, the UK Government had still provided no response to the recommendations.

Of course, Liverpool Bereavement Service and Oakleaf are playing a full part in supporting bereavement across our own geographical area and though we recognize there is always more to do, we receive great appreciation for our work.

It's vitally important and always extremely heartening to hear the voices of our clients. It highlights the improvement in their lives following bereavement, it supports us when we're seeking finances to keep our services running and it also demonstrates the fantastic work of our brilliant counsellors. Without whom, we wouldn't exist:-

*"I'm so grateful for everything my counsellor has done for me. Her help and support has been invaluable. What an amazing organisation. Thank you"*

*"This is an incredible service, and I am so fortunate to have had these sessions. But most importantly, I would never have benefitted this much if I didn't have the opportunity to feel vulnerable and safe doing so"*

*"Excellent Service. The counsellor has been superb, listening to issues and helping me focus and gather thoughts. She's helped me learn about the 'new normal'"*

The Board can't thank our counsellors enough for the work they do. Bereavement is such an important area of focus that can be found at the root of many of society's challenges. Though a rewarding area to work in, it can also be an extremely difficult field to work in. We're meeting people, who are in the midst of some of the most difficult times imaginable. The care and skill of our counsellors can't be overestimated.

#### Adult Service:

Our adult service manager reports that the adult service is seeing more complex referrals, which require careful filtering and in-depth assessment. More generally, the increasing complexity of referrals has been an issue for some time now as services have had to navigate reduced budgets.

## LIVERPOOL BEREAVEMENT SERVICE

### TRUSTEES ANNUAL REPORT

#### YEAR ENDED 31 MARCH 2024

Some services have not been able to survive those reductions. Recent events, both at home and worldwide, have also impacted greatly. (See case study below)

The service manager also reports that we are receiving more inappropriate referrals and enquiries, which again can be linked to the financial squeeze on organisations, whose waiting lists have felt increased pressure. These referrals/enquiries all have to be fully processed.

The Adult Service continued to make a real difference to the lives of bereaved people in Liverpool. Satisfaction with the service remains extremely high, demonstrated through our evaluation process, letters of thanks and the number of people who turn to us as a result of a recommendation. An increasingly vital part of the service is the initial client assessment, which is expertly run by our Client Manager, Sue Johnston. The process ensures that the needs of each client are understood and that they then receive appropriate support. The increase in complex cases related to mental health problems, substance abuse or physical ill health has placed greater demands on this part of the process as we seek to ensure that nobody falls through the 'therapeutic net'. As in previous years our pool of volunteer counsellors demonstrated their dedication to the service, giving freely of their time and expertise and doing some tremendous work. We are extremely grateful and proud that they chose to stay with us, often for many years, despite the often-distressing nature of the cases they are asked to deal with. A previous student has returned to the charity to offer their expertise, now that they have qualified as accredited psychotherapists

#### **Case Study**

We have been able to offer a Ukrainian refugee who was trafficked into the UK, bespoke bereavement, EMDR (Eye Movement Desensitization and Reprocessing) therapy. This client approached her local IAPT (Access to Psychological Therapy) service but was deemed as 'too complex' and received no psychological intervention from the NHS. This client did not have the financial means to pay for private therapy. On assessment we were concerned for the psychological health of this client and potential risk to her life. Thankfully, due to the support of our qualified volunteers, this client was offered 16 sessions of trauma therapy to support her through the murder of her sibling and death of parents. On finishing treatment her psychological scores showed significant recovery.

As an organisation we are able to offer bespoke trauma therapy to communities who would not have the financial means to access this support through an NHS pathway.

#### **The Children's Service – 'Oakleaf'**

*"Just would like to thank you for the support you have given to my sons, R and S. S says he can genuinely laugh instead of faking it. As a parent I can notice a real difference in both boys. They are both a lot happier and really positive. This is such a fantastic service, and I can't thank you enough"*

*"I wanted to tell you how much we have valued your input...she definitely seems more robust and less brittle since starting sessions. She is happier in herself and certainly more like her own character. I am forever grateful for your patience and kindness to her"*

And I really want to highlight this wonderful piece of feedback, which really demonstrates the lasting impact of our work. It's from the parent of a young person:- *"just wanted to let you know about (daughter) - she got the top award where she works for being the loveliest, approachable, most helpful person in the Company. We are thankful every day that we found you and you helped her to get back on her path and gave her the confidence to embrace life"*

Oakleaf continues to be as busy as ever, providing vital support for grieving young people and their families. As we can see from the above testimonials, the team are making a marked difference in people's lives, which, as we can see, those young people are taking forward into the future.

## LIVERPOOL BEREAVEMENT SERVICE

### TRUSTEES ANNUAL REPORT

#### YEAR ENDED 31 MARCH 2024

Our Oakleaf Manager, Lesley, has continued to develop relationships in the community with both schools and other organisations.

The team have been busy working in schools across Liverpool and Sefton to provide much needed counselling/beraveement support to young people.

The service has continued to work closely with Notre Dame School, supporting young people, who are struggling with the loss of two peers in extremely tragic circumstances.

They've also been working closely with Everton in the Community, supporting them with triaging of young people so they can safely attend their group, dedicated to supporting young people affected by suicide.

Back in October, the team were also involved in Liverpool Early Help Week. This is a great initiative, championing multi agency working and is designed to explore challenges and seek solutions to some of the challenges families and organisations, face. This year the theme of practice week was *'Strengthening Partnerships - Working Together to Support Families'*. We know all too well from our own work, the importance of good communication and making multi-agency working more cohesive.

This is just a small window into the work of the children's service and its counsellors. Although it's hard for all of us to hear of our children and young people going through such difficulties, it's extremely heartening to hear of the fantastic contribution Oakleaf makes to these young lives. The service really does make a difference and Lesley and her team deserve great credit for the vital counselling and support they provide. I'd like to offer my thanks to the team for their fantastic contribution.

#### Support Group for Bereaved Parents

Although we generally don't view bereavement in a hierarchical way, I don't think anybody would dispute the notion that to lose a child is the most devastating loss anybody can face. Whether the death occurs through a terminal illness, sudden adult death syndrome, suicide, murder or a road traffic collision, it literally creates chaos in a person's life and leaves bereaved parents with the feeling that they've lost a part of themselves. Life is changed forever and somehow the chaos must be navigated so a person can continue life in a meaningful way.

We're fortunate at Liverpool Bereavement Service to have a skilled professional, who can offer counselling to bereaved parents and through her work and the demand on our service she, with another experienced counsellor, has started to pilot a group for bereaved parents.

The group began on September and runs fortnightly. So far we've delivered 13 sessions out of a planned 15.

Clients are invited to join the group after they've had some face-to-face counselling. The idea came about because some of our clients were struggling with ending their sessions and appeared to be anxious at the prospect of facing the future without support. Relationships are developing between the group members and on finishing, they can also have the option of forming more informal support amongst themselves if they so wish. Some of the members have already exchanged numbers with a view to continuing support externally.

Although they practice different models of therapy, our two experienced counsellors, who are running the group are dovetailing well and complement each other well during the sessions. One will open and lead the group whilst the other observes the clients. This enables all clients to have input, feel validated and heard and operate in a wholly safe environment.



## LIVERPOOL BEREAVEMENT SERVICE

### TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

We've already had some fantastic feedback from our attendees:

*"As a group we support each other, explain our fears and emotions in a non-judgemental environment, which is more supportive and understanding than our friends and family can provide. We are all travelling along a road of massive grief and the counsellors have provided a metaphorical handrail to stop us stumbling along this path. They do not offer platitudes or meaningless sympathy but empathy and understanding, helping us to navigate through a sea of distress."*

*"...the pain of losing a child never leaves you and to be able to talk about your feelings is probably the best medicine for us. The help and encouragement we have received from the counsellors has been very positive and is appreciated by everyone."*

*"I am a health professional and have recommended talking therapies/counselling to many of my patients over the years. I can say wholeheartedly that LBS is the best counselling service I have come across both in my career and personally as well...The kindness and professionalism from both counsellors and all the staff is outstanding. I truly wish the LBS service could be replicated throughout the UK as it would be so much help to others. I couldn't recommend this service any higher."*

It's a real positive that we've been able to develop a successful child loss group within our service and we're looking forward to considering other possibilities for developing our support offer moving forward. Our dedicated child loss counsellor is also greatly appreciated for her individual work where her dedication, compassion and skill is such an asset to Liverpool Bereavement Service: -

*Thank you so much for all your help in getting us to this point. It certainly didn't feel achievable last year! You've helped us to become a better partnership and tackle some of our darkest times"*

*"There are not enough words to express my gratitude and thanks to you for letting me cry, moan, laugh and cry again at my appointments with you following the devastating loss of my daughter...the work you and your colleagues do I am sure has saved many friendships, marriages and given many people solace and peace of mind. It is invaluable."*

*"I just want to say a huge thank you for all your support over the past couple of months. You have given me some much-needed clarity and skills to tackle my future".*

### **Conclusion**

The year reflects positive progress and success and an increase across all aspects of our work. The increase in costs of energy and travel costs paid to our volunteer counsellors has for the first time for a number of years caused a reduction in our reserves. The issue of funding will be a priority for us in the coming year.

Last year's report concluded with a note of optimism which I feel confident in carrying forward in the coming year.

We wish to thank the following people and organisations together with the many public and client donations: -

**LIVERPOOL BEREAVEMENT SERVICE**

**TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2024**

National Lottery (Community Fund)

NHS Cheshire and Merseyside ICB

Alan Tune, who has supported our Children's service, Oakleaf.

I have no hesitation repeating my acknowledgement of the amazing work of all our staff and counsellors undertake year on year, in enabling our service to thrive. The level of care remains outstanding as reflected in the feedback included above. I thank my fellow Trustees in supporting my Chairmanship once again this year.

Doubtless the coming year will present new challenges particularly if austerity continues to cast a shadow across our communities. This said, I believe that Liverpool Bereavement Service will be equal to these challenges given the skills and commitment that our staff and counsellors have in abundance.

Dave Antrobus  
(Chair)

## **LIVERPOOL BEREAVEMENT SERVICE**

### **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2024**

#### **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 2024**

**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

Approved by the trustees on.....

  
9<sup>th</sup> October 2024

**LIVERPOOL BEREAVEMENT SERVICE**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**YEAR ENDED 31 MARCH 2024**

I report on the accounts of the company for the year ended 31 March 2024, 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 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



Alexander House  
61 Rodney Street  
Liverpool  
L1 9ER

Date 9/10/24

**LIVERPOOL BEREAVEMENT SERVICE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 MARCH 2024**

		<b>Restricted Funds 2024 £</b>	<b>Unrestricted Funds 2024 £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
	<b>Note</b>				
<b>INCOMING RESOURCES</b>					
Grants receivable	2	86,850	-	86,850	197,967
Donations & Fundraising		-	13,826	13,826	12,868
Other income		-	<u>2,159</u>	<u>2,159</u>	<u>447</u>
<b>TOTAL INCOMING RESOURCES</b>		<u>86,850</u>	<u>15,985</u>	<u>102,835</u>	<u>211,282</u>
<b>RESOURCES EXPENDED</b>					
Consultancy and fundraising	3	-	-	-	-
Management and administration	3	<u>131,999</u>	<u>34,915</u>	<u>166,914</u>	<u>152,687</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>131,999</u>	<u>34,915</u>	<u>166,914</u>	<u>152,687</u>
Transfer of funds		-	-	-	-
<b>NET INCOMING/(OUTGOING) RESOURCES FOR THE PERIOD</b>					
		(45,149)	(18,930)	(64,079)	58,595
Balances brought forward		<u>70,632</u>	<u>191,487</u>	<u>262,119</u>	<u>203,524</u>
Balances carried forward		<u>25,483</u>	<u>172,557</u>	<u>198,040</u>	<u>262,119</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 2024

	Note	£	2024 £	2023 £
<b>FIXED ASSETS</b>				
Tangible assets	5		1,144	2,389
<b>CURRENT ASSETS</b>				
Cash at bank and in hand		225,828	257,462	
Debtors	6	<u>6,228</u>	<u>4,428</u>	
		232,056	261,890	
<b>CURRENT LIABILITIES</b>				
Creditors	7	<u>35,160</u>	<u>2,160</u>	
		35,160	2,160	
<b>NET CURRENT ASSETS</b>			<u>196,896</u>	<u>259,730</u>
<b>TOTAL ASSETS</b>			<u>198,040</u>	<u>262,119</u>
<b>FUNDS</b>				
	8			
Unrestricted			137,557	156,487
Designated			35,000	35,000
Restricted			<u>25,483</u>	<u>70,632</u>
			<u>198,040</u>	<u>262,119</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024. The members have not required the company to obtain an audit of the financial statements for the year ended 31 March 2024 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: 9<sup>th</sup> October 2024

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 2024**

**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

**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 2024**

**2. GRANTS RECEIVABLE**

	<b>Restricted 2024</b>	<b>Unrestricted 2024</b>	<b>Total 2024</b>	<b>Total 2023</b>
Steve Morgan Foundation	-	-	-	11,035
Children In Need	-	-	-	45,052
Leamington Community College	-	-	-	600
National Lottery	76,500	-	76,500	114,750
Notre Dame Catholic College	-	-	-	1,000
NHS Cheshire & Merseyside ICB	10,350	-	10,350	10,350
Merseyside Police Federation	-	-	-	-
St James Methodist Church	-	-	-	180
LCVS Community Mental Health	-	-	-	15,000
	<u>86,850</u>	<u>-</u>	<u>86,850</u>	<u>197,967</u>

**3. TOTAL RESOURCES EXPENDED**

	<b>Restricted 2024 £</b>	<b>Unrestricted 2024 £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
Consultancy and Fundraising	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Management</u>				
Staff Costs	100,579	-	100,579	92,836
Other Costs	<u>31,420</u>	<u>34,915</u>	<u>66,335</u>	<u>59,851</u>
	<u>131,999</u>	<u>34,915</u>	<u>166,914</u>	<u>152,687</u>

Note: Independent Examiner Fees 2023: £2,160.

**LIVERPOOL BEREAVEMENT SERVICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

**4. PARTICULARS OF EMPLOYEES:**

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

	<b>2024</b>	<b>2023</b>
	<b>No</b>	<b>No</b>
Professional staff	4	4
Administrative staff	<u>1</u>	<u>1</u>
	<u>5</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 £87 incurred on behalf of the charity (2023: £37).

Salaries and National Insurance 2024: £99,335, 2023: £91,802

Pension Costs 2024: £1,243; 2023 £1,034

**5. TANGIBLE FIXED ASSETS**

	<b>£</b>
<b>Cost at 1 April 2023</b>	12,949
Additions	<u>670</u>
<b>At 31 March 2024</b>	<u>13,619</u>
 <b>Depreciation at 1 April 2023</b>	 10,560
Charge for the period	<u>1,915</u>
<b>At 31 March 2024</b>	<u>12,475</u>
 <b>NET BOOK VALUE</b>	
<b>At 31 March 2024</b>	<u>1,144</u>
<b>At 31 March 2023</b>	<u>3,516</u>

**6. DEBTORS**

	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>£</b>	<b>£</b>
Prepayments	<u>6,228</u>	<u>4,428</u>
	<u>6,228</u>	<u>4,428</u>

**7. CREDITORS**

	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>£</b>	<b>£</b>
Accruals	2,160	2,160
Deferred Income – A Tune	<u>33,000</u>	<u>-</u>
	<u>35,160</u>	<u>2,160</u>

**LIVERPOOL BEREAVEMENT SERVICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

**8. FUNDS**

	Unrestricted b/f £	Movement £	Total c/f £
Unrestricted	156,487	(18,930)	137,557
Designated	<u>35,000</u>	<u>-</u>	<u>35,000</u>
	<u>191,487</u>	<u>(18,930)</u>	<u>172,557</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 1/4/23 £	Income £	Expenditure £	Transfer to Unrestricted £	Balance at 31/3/24
Steve Morgan Foundation	-	-	-	-	-
Leamington Community College	600	-	600	-	-
Notre Dame Catholic College	1,000	-	1,000	-	-
National Lottery	44,606	76,500	95,622	-	25,484
NHS Cheshire & Merseyside ICB	6,590	10,350	16,940	-	-
St James Methodist Church	180	-	180	-	-
Merseyside Police Federation	15,417	-	15,417	-	-
Oakleaf Children's Service	<u>2,239</u>	<u>-</u>	<u>2,239</u>	<u>-</u>	<u>-</u>
	<u>70,632</u>	<u>86,850</u>	<u>131,998</u>	<u>-</u>	<u>25,484</u>

**LIVERPOOL BEREAVEMENT SERVICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

**A TUNE - OAKLEAF**

This funding was granted of £33,000 to support a children's bereavement counsellor/support worker for 2024/25.

**LCVS Community Mental health**

This was for the Children's Service and baby loss service.

**NATIONAL LOTTERY**

This was towards salaries and counsellor's support.

**NHS Cheshire & Merseyside ICB**

This was towards counsellor's support of school children.

**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	-	1,144	1,144
Current Assets	25,483	206,573	232,056
Current Liabilities	-	(35,160)	(35,160)
	<u>25,483</u>	<u>172,557</u>	<u>198,040</u>

**10. SUPPORT COSTS**

Included in management and administration costs are support costs totalling £14,174 for the year. (2023: £9,849)

**11. PENSION COSTS**

Pension contributions during the year totalled £1,243 (2023: £1,034) £ 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 2024**

**13. OPERATING LEASE COMMITMENT**

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Between one and five years	<u>22,464</u>	<u>17,730</u>

**LIVERPOOL BEREAVEMENT SERVICE**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
<b>INCOME</b>		
Steve Morgan Foundation	-	11,035
Children In Need	-	45,052
Leamington Community College	-	600
National Lottery Funding	76,500	114,750
NHS Cheshire & Merseyside ICB	10,350	10,350
Notre Dame Catholic College	-	1,000
Sundry Grants	-	180
LCVS Community Mental Health	-	15,000
Unrestricted Grants	-	-
Donations and fundraising	13,826	12,868
Course fees and training	-	-
Gift Aid	-	-
Bank Interest	<u>2,159</u>	<u>447</u>
<b>TOTAL INCOME</b>	<u><b>102,835</b></u>	<u><b>211,282</b></u>
<b>FUNDRAISING &amp; PUBLICITY</b>		
Consultancy and fundraising	-	-
<b>MANAGEMENT &amp; ADMINISTRATION</b>		
Salaries, National Insurance & pensions	100,579	92,836
Consultants	20,860	21,995
Rent, rates, H&L & service charges	21,185	21,624
Stationery & postage	1,541	1,284
Bank Charges	139	133
Telephone	1,993	1,685
Training and supervision	6,230	2,240
Travel & subsistence	7,334	4,187
Insurance	883	883
Accountancy Charge	2,160	2,533
Subscriptions	283	275
Sundry Expenses	945	816
Computer website costs	-	-
Professional Fees	248	446
Repairs and Renewals	619	-
Depreciation	<u>1,915</u>	<u>1,750</u>
	<u>166,914</u>	<u>152,687</u>
<b>TOTAL EXPENDITURE</b>	<u><b>166,914</b></u>	<u><b>152,687</b></u>
<b>TOTAL (DEFICIT)/SURPLUS</b>	<u><b>(64,079)</b></u>	<u><b>58,595</b></u>