LIVERPOOL BEREAVEMENT SERVICE
(Company Limited by Guarantee)

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2026

Company Number 07087941

Charity Number 1134426

LIVERPOOL BEREAVEMENT SERVICE

UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2026

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LIVERPOOL BEREAVEMENT SERVICE

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

The board of trustees	D Antrobus (chairperson) P Stranack K Barlow I Moss (resigned 8/10/25) K Auguste (appointed 9/11/25) D Lewis (appointed 21/5/26)
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 2026

The trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2026.

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)

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.

As another year comes to a close, it is once again a privilege to reflect on the work of Liverpool Bereavement Service and the difference our staff, volunteers and supporters continue to make across our communities.

Bereavement does not become easier because the world moves on. Every day people continue to face the death of loved ones whilst also managing the pressures of work, family life, financial uncertainty and their own physical and mental health. As the only dedicated bereavement counselling charity serving the Greater Liverpool Area, we continue to see demand for our services remain consistently high.

Throughout 2025–26 our waiting time for adult counselling has remained between 12 and 14 weeks, reflecting both the growing need for specialist bereavement support and the trust that individuals, families and professionals continue to place in Liverpool Bereavement Service.

Despite continued pressures on funding across the voluntary sector, our commitment remains unchanged: to provide compassionate, specialist bereavement support, free of charge, to those who need it most.

None of this would be possible without the dedication of our volunteer counsellors, trustees, staff, fundraisers, supporters and partner organisations. On behalf of the Board, I would like to thank every one of them for another remarkable year.

Service Developments

During 2025–26 we continued to strengthen and develop our services in response to the changing needs of our community.

This year we welcomed two new Trustees to the Board.

Kate Auguste joined the Board, bringing extensive experience as a psychotherapist together with expertise in communications, service development and professional training and we look forward to Dave Lewis also joining the Board, contributing significant knowledge and experience in neurodiversity and counselling practice.

Together they strengthen the strategic direction of Liverpool Bereavement Service and support our ambition to continue developing high-quality, accessible bereavement services.

Movement Desensitisation and Reprocessing (EMDR), enabling us to better meet the diverse needs of our clients.

We have also opened our counselling rooms for use by qualified volunteer counsellors outside of their volunteering commitments. This initiative not only supports practitioners in developing their own private practice but also generates an additional income stream that is reinvested directly into maintaining and developing Liverpool Bereavement Service

Partnerships and Community Engagement

One of the highlights of the year has been the development of our partnership with Merseyrail.

Working together, we introduced a fast-track bereavement counselling pathway for Merseyrail employees, ensuring staff affected by bereavement can access specialist support more quickly when they need it most.

We have also participated in Merseyrail's Health and Wellbeing events across the network, raising awareness of bereavement and helping employees understand the support available both personally and professionally.

The continued confidence shown in Liverpool Bereavement Service by organisations choosing to work alongside us demonstrates the growing recognition of specialist bereavement counselling within workplace wellbeing.

Our volunteer counsellors have also continued to support organisations through bereavement groups, extending our expertise beyond individual counselling sessions and into wider community settings

Oakleaf and Baby & Child Loss Services

Our specialist children's and young people's service, Oakleaf, continues to provide essential support for bereaved children, young people and families throughout the region.

However, like many charities, funding pressures have presented significant challenges.

Due to reduced funding opportunities, we reluctantly reduced our Baby and Child Loss Service from three days each week to two. This difficult decision was made to ensure the long-term sustainability of the service whilst continuing to prioritise those families experiencing one of life's most devastating losses.

We were naturally disappointed that an application to Children in Need was unsuccessful, with bereavement support not meeting the programme's current funding priorities. This reflects the increasingly competitive funding landscape, where many charities are finding that funding criteria continue to narrow despite rising demand.

Fundraising and Community Support

The generosity of our community continues to inspire us.

The Liverpool Santa Dash has become a valued annual fixture in our fundraising calendar, with supporters once again giving their time and energy to raise vital funds for Liverpool Bereavement Service.

We were also incredibly grateful to Garston Masonic Hall, led by Chair Mal Yates, who organised a fundraising afternoon featuring live music, lunch, raffles and a choir.

Mal first came to Liverpool Bereavement Service as a client following his own bereavement and wanted to give something back to ensure others could access the same support.

The event raised an incredible £3,000 for the charity.

Alongside organised fundraising, we continue to receive generous donations from former clients and families who wish to support the service that helped them during some of the most difficult periods of their lives.

"Liverpool Bereavement Service gave me the support I didn't know I needed. Being able to give something back means someone else will have that same opportunity."

"The counselling changed my life. Supporting the charity feels like saying thank you in the best way I can".

Client Feedback

The voices of those we support remain the strongest measure of our work.

> *"I finally felt able to talk openly without feeling judged. The support has given me confidence that life can move forward while still remembering the person I've lost."*
>
> *"The kindness, patience and understanding shown throughout my counselling made an enormous difference at one of the hardest times of my life."*

Oakleaf

> *"My child looked forward to every session. We saw their confidence slowly return, and as a family we cannot thank Oakleaf enough."*

Baby and Child Loss

"There is no right way to grieve the loss of a baby but having someone who truly understands makes us feel less alone."

Challenges and Looking Ahead

Demand for specialist bereavement counselling continues to increase while funding opportunities across the charitable sector remain under considerable pressure.

Funding programmes have become increasingly competitive, with many narrowing their priorities and eligibility criteria. This creates additional challenges for charities like Liverpool Bereavement Service that provide specialist services such as Oakleaf and our Baby and Child Loss Service.

Despite these challenges, we remain optimistic.

Our focus over the coming year will be to:

- strengthen existing partnerships and develop new ones;
- continue expanding specialist therapeutic provision;
- increase sustainable income through fundraising and room hire;
- support and develop our volunteer counsellor

We remain committed to providing compassionate, professional and accessible support to everyone who turns to us during one of the most difficult experiences of their lives.

Acknowledgements

The Trustees wish to express their sincere thanks to everyone who has supported Liverpool Bereavement Service throughout the year.

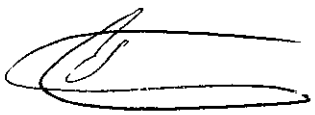
In particular, we thank:

- Merseyrail, for its partnership and commitment to employee wellbeing.
- National Lottery Community Fund.
- Alan Tune and family, for his continued support of Oakleaf.
- Tony Fraser, a long-time supporter and fund raiser for our service
- Liverpool Women's Hospital, Liverpool Cares Centre, NHS Talking Therapies, The Brain Charity, Stroke Association, Citizens Advice and our many referral partners.
- Our donors, fundraisers, community supporters and volunteers whose generosity enables our work to continue.

Finally, our heartfelt thanks go to every member of staff, every volunteer counsellor and every Trustee. Your dedication, professionalism and compassion remain the foundation of Liverpool Bereavement Service.

On behalf of the Board of Trustees,

Dave Antrobus, Chair of Trustees Liverpool Bereavement Service



17/8/26

LIVERPOOL BEREAVEMENT SERVICE

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2026

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)
P Stranack
K Barlow
I Moss
K Auguste
D Lewis

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

YEAR ENDED 31 MARCH 2026

TRUSTEES' RESPONSIBILITIES

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

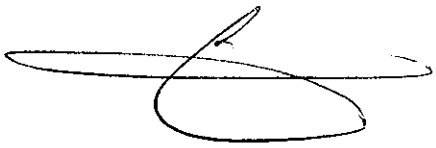
Charity law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Principles (United Kingdom Accounting Standards and applicable law). 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 17/8/26

LIVERPOOL BEREAVEMENT SERVICE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2026

I report on the accounts of the company for the year ended 31 March 2026, which are set out on pages 10 to 17.

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 2006Act').

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....24/8/26.....

LIVERPOOL BEREAVEMENT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2026

	Note	Restricted Funds 2026 £	Unrestricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
INCOMING RESOURCES					
Grants receivable	2	123,810	243	124,053	71,750
Donations & Fundraising		-	26,664	26,664	13,056
Other income		-	1,141	1,141	2,001
TOTAL INCOMING RESOURCES		123,810	28,048	151,858	104,807
RESOURCES EXPENDED					
Consultancy and fundraising	3	-	-	-	-
Management and administration	3	123,810	40,080	163,890	167,454
TOTAL RESOURCES EXPENDED		123,810	40,080	163,890	167,454
Transfer of funds		-	-	-	-
NET INCOMING/(OUTGOING) RESOURCES FOR THE PERIOD		-	(12,032)	(12,032)	(62,647)
Balances brought forward		-	135,393	135,393	198,040
Balances carried forward		-	123,361	123,361	135,393

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 12 to 17 form part of these financial statements.

LIVERPOOL BEREAVEMENT SERVICE

BALANCE SHEET
31 MARCH 2026

	Note	£	2026 £	£	2025 £
FIXED ASSETS					
Tangible assets	5		396		834
CURRENT ASSETS					
Cash at bank and in hand		119,468		130,624	
Debtors	6	5,794		6,276	
		125,262		136,900	
CURRENT LIABILITIES					
Creditors	7	2,297		2,341	
		2,297		2,341	
NET CURRENT ASSETS			122,965		134,559
TOTAL ASSETS			123,361		135,393
FUNDS	8				
Unrestricted			88,361		100,393
Designated			35,000		35,000
Restricted			-		-
			123,361		135,393

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026. The members have not required the company to obtain an audit of the financial statements for the year ended 31 March 2026 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 10 to 17 were approved by the Board of Trustees and signed on their behalf by :
Dave Antrobus – Director

Date: 17/8/26

The notes on pages 12 to 17 form part of these financial statements.

LIVERPOOL BEREAVEMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2026

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 (£).

2. GRANTS RECEIVABLE

	Restricted 2026	Unrestricted 2026	Total 2026	Total 2025
Alan & Tamra Tune - Oakleaf	35,000	-	35,000	33,000
National Lottery	88,810	-	88,810	38,250
Everton in the Community	-	-	-	300
K J Services	-	243	243	200
	123,810	243	124,053	71,750

3. TOTAL RESOURCES EXPENDED

	Restricted 2026 £	Unrestricted 2026 £	Total Funds 2026 £	Total Funds 2025 £
Consultancy and Fundraising	-	-	-	-
Management				
Staff Costs	93,930	-	93,930	98,307
Other Costs	29,880	40,080	69,960	69,147
	123,810	40,080	163,890	167,454

Note: Independent Examiner Fees 2026: £2,250.

4. PARTICULARS OF EMPLOYEES:

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

	2026 No	2025 No
Professional staff	3	3
Administrative staff	1	1
	4	4

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 £Nil incurred on behalf of the charity (2025: £114).

Salaries and National Insurance 2026: £93,605 2025: £97,064
Pension Costs 2026: £325: 2025 £1,243

5. TANGIBLE FIXED ASSETS

	£
Cost at 1 April 2025	14,073
Additions	-
At 31 March 2026	14,073
Depreciation at 1 April 2025	13,239
Charge for the period	438
At 31 March 2026	13,677
NET BOOK VALUE	
At 31 March 2026	396
At 31 March 2025	834

6. DEBTORS

	2026 £	2025 £
Prepayments	5,794	6,276
	5,794	6,276

7. CREDITORS

	2026 £	2025 £
Accruals	2,250	2,280
Other creditors	47	61
	2,297	2,341

8. FUNDS

	Unrestricted b/f	Movement	Total c/f
	£	£	£
Unrestricted	100,393	(12,032)	88,361
Designated	35,000	-	35,000
	135,393	(12,032)	123,361

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 1/4/25	Income	Expenditure	Transfer to Unrestricted	Balance at 31/3/26
	£	£	£	£	£
A & T Tune - Oakleaf	-	35,000	35,000	-	-
National Lottery	-	88,810	88,810	-	-
Oakleaf Children's Service	-	-	-	-	-
	-	123,810	123,810	-	-

ALAN & TAMARA TUNE - OAKLEAF
This funding was granted of £35,000 to support a children's bereavement counsellor/support worker

NATIONAL LOTTERY
This was towards salaries and counsellor's support.

DONATIONS AND FUNDRAISING
This funding was raised to support the services.

9. NET ASSETS

	Restricted £	Unrestricted £	Total £
Tangible Assets	-	396	396
Current Assets	-	125,262	125,262
Current Liabilities	-	(2,297)	(2,297)
	-	123,361	123,361

10. SUPPORT COSTS

Included in management and administration costs are support costs totalling £12,436 for the year. (2025: £10,939)

11. PENSION COSTS

Pension contributions during the year totalled £325 (2025: £1,243) £47 was outstanding at the year end.

12. RELATED PARTY TRANSACTIONS

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

13. OPERATING LEASE COMMITMENT

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

	2026	2025
	£	£
Between one and five years	56,160	11,232

LIVERPOOL BEREAVEMENT SERVICE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2026

	£	2026 £	£	2025 £
INCOME				
A & T Tune		35,000		33,000
Everton in the Community		-		300
K J Services		243		200
National Lottery Funding		88,810		38,250
Donations and fundraising		26,664		31,056
Bank Interest		1,141		2,001
TOTAL INCOME		151,858		104,807
FUNDRAISING & PUBLICITY				
Consultancy and fundraising	-		-	
		-		-
MANAGEMENT & ADMINISTRATION				
Salaries, National Insurance & pensions	93,930		98,307	
Consultants	16,200		23,350	
Rent, rates, H&L & service charges	29,315		26,395	
Marketing & Communication	5,270		-	
Stationery & postage	1,573		1,458	
Bank Charges	139		155	
Telephone	2,384		1,577	
Training and supervision	4,365		3,403	
Travel & subsistence	5,404		5,772	
Insurance	883		883	
Accountancy Charge	2,220		2,400	
Subscriptions	313		293	
Sundry Expenses	562		555	
Computer software	-		215	
Professional Fees	249		227	
Repairs and Renewals	645		1,700	
Depreciation	438		764	
		163,890		167,454
TOTAL EXPENDITURE		163,890		167,454
TOTAL (DEFICIT)		(12,032)		(62,647)