Charity registration number 1211373 (England and Wales)

LITTLE LIGHTS LIVERPOOL

(FORMERLY LIVERPOOL ZOE'S PLACE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2025

LITTLE LIGHTS LIVERPOOL
(FORMERLY LIVERPOOL ZOE'S PLACE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr L A Brook	(Appointed 11 December 2024)
	K Livesey	(Appointed 11 December 2024)
	M T Morris	(Appointed 11 December 2024)
	M D Delahunty Kehoe	(Appointed 11 December 2024)
	A Long	(Appointed 21 May 2026)
Charity registration	England and Wales	1211373
Auditor	Mitchell Charlesworth (Audit) Limited Suites C,D,E, & F 14th Floor The Plaza 100 Old Hall Street Liverpool L3 9QJ	
Bankers	NatWest 2-8 Church Street Liverpool Merseyside L1 3BG	

LITTLE LIGHTS LIVERPOOL
(FORMERLY LIVERPOOL ZOE'S PLACE)
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LITTLE LIGHTS LIVERPOOL
(FORMERLY LIVERPOOL ZOE'S PLACE)
CHAIRPERSON'S REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2025

Message from the Chief Executive Officer

I joined Little Lights Liverpool in June 2026 and it is my privilege to introduce our first Annual Report and reflect on a truly remarkable year, one in which we recognise the determination, resilience and compassion that established an independent charity and secured the future of children's hospice care in Liverpool.

Learning about the journey of 2025 has shown me what can be achieved when people unite around a shared purpose. Our Trustees, staff, volunteers, supporters and partners worked together through a period of significant change. Their commitment ensured that babies, children and families continued to receive specialist care and support while strong foundations were laid for the future.

The response from people across Liverpool and the surrounding region has been extraordinary. Their generosity, belief and determination made Little Lights Liverpool possible and created a platform from which we can strengthen our charity and develop our services.

Today, we are building on those foundations with confidence, optimism and ambition. While our name has changed, our purpose remains the same: to provide compassionate, specialist care and be there for babies, children and families when they need us most.

Thank you to everyone who has played a part in our journey so far. We are proud of what has been achieved and excited about the future we are building together.



Christian Logue
Chief Executive Officer

LITTLE LIGHTS LIVERPOOL
(FORMERLY LIVERPOOL ZOE'S PLACE)
CHAIRPERSON'S REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2025

Welcome to the first Annual Report of Little Lights Liverpool (formerly Liverpool Zoe's Place). As Chair of Trustees, I am incredibly proud to reflect on what has been an extraordinary first year for our charity.

2025 was a year defined by determination, generosity and community spirit. Faced with the challenge of securing the future of the hospice, we established a new independent charity and built a skilled and committed Board of Trustees, bringing together a range of expertise and experience to guide the organisation through this important transition. From the outset, the Board worked closely with staff and partners to establish strong governance, secure regulatory approvals and create the foundations for a sustainable future.

At the same time, our dedicated staff continued to provide exceptional care and support, while supporters, volunteers, funders and partners rallied behind the charity with incredible generosity. Together, they ensured that babies, children and families across Liverpool and the surrounding region continued to receive the specialist hospice care they need.

On behalf of the Board, I would like to thank everyone who has been part of this journey. The commitment shown by our staff, volunteers, supporters and fellow Trustees has been truly inspiring. Most importantly, I would like to thank the children and families who place their trust in us every day. They remain at the heart of everything we do.

While we are proud of what has been achieved during our first year, this is only the beginning. We look forward to building on these strong foundations and creating a thriving charity that will support children and families for generations to come.



K Livesey

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Karen Livesey

Chair of Trustees

Date: 22/10/2026

LITTLE LIGHTS LIVERPOOL
(FORMERLY LIVERPOOL ZOE'S PLACE)
TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2025

Welcome to Little Lights Liverpool's first Annual Report. This report tells the story of an extraordinary year: how our community came together, how specialist hospice care continued through major change, and how we began building a strong future for babies, children and families across Liverpool and the surrounding region.



"Without Little Lights, our lives would be very different. They are an extended family to us, not just a hospice for respite."

Eberly & Jude -

This is the first chapter of Little Lights Liverpool, and we are proud to share it with you.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Our Vision

A community and future where every baby and child with complex, or life-threatening conditions can experience exceptional care, support and hope, creating meaningful memories with the people they love.

Our Mission

Little Lights Liverpool exists to provide a centre of excellence in specialist care, respite, emotional support and family services for babies and children with complex or life-threatening conditions, working with families and other professionals to meet individual needs, improve wellbeing and provide practical support.

Strategies for achieving aims and objectives

Our Strategic Plan

Protect & Grow • Protect Core Services • Grow Sustainable Income • Strengthen Strategic Partnerships • Expand Community Presence	**Innovate & Diversify** • Service Innovation • Diversify Income Streams • Digital Transformation • Research & Learning
Innovate & Diversify • Clinical Excellence • Operational Efficiency • Financial Stewardship • Data & Performance • Environmental Responsibility	**Our People** • Engagement & Wellbeing • Talent Attraction Development • Culture & Values • Equality, Diversity, Inclusion & Belonging • Volunteer Engagement

Our Values

Community - Our families, colleagues & locality are the heart of everything we do

Excellence – We strive for excellence in all that we do and continuously challenge ourselves and each other to find improvement

Trust - Trust is fundamental in all of our relationships and we build it through honest and transparent interactions

Collaboration – We achieve together listening and considering all news and Interest

Respect – We respect every individual and circumstance it is core to who we are and how we operate.

Public benefit

When planning and reviewing the charity's activities during the year, the Trustees had due regard to the Charity Commission's guidance on public benefit. They considered how the charity's services contributed to its charitable purposes, who benefited from those services, and whether any restrictions on access were reasonable and justified.

The Trustees are satisfied that Little Lights Liverpool's work provides clear public benefit through:

- The advancement of health by providing and supporting specialist clinical, therapeutic and wellbeing services.
- The relief of those in need by reason of ill health, disability or other disadvantage, including babies, children and young people with complex conditions and their families.
- The reduction of pressure on families and carers through respite care, practical assistance and emotional support.
- Improved quality of life through compassionate symptom management, inclusive activities, appropriate facilities and opportunities for children and families to spend meaningful time together.
- Greater equality of access by seeking to ensure that eligible beneficiaries are supported according to need and without unfair discrimination.

Any private benefit arising from the charity's activities is incidental and necessary to achieving its charitable purposes. Decisions about service development and the use of charitable resources are guided by identified need, expected impact, safeguarding responsibilities, clinical considerations and the charity's available capacity.

The Trustees regularly review the charity's activities, outcomes and future plans to ensure that resources are used effectively and that services continue to respond to the needs of beneficiaries. On this basis, the Trustees are satisfied that the activities undertaken during the year furthered the charity's objectives and delivered demonstrable public benefit through the advancement of health, the relief of significant need and the provision of compassionate support to children and families.

Activities

Aims, Objectives & Public Benefit

Little Lights Liverpool (Formerly Liverpool Zoe's Place) exists to improve the quality of life of babies, children and young people living with complex, life-limiting or life-threatening conditions, while also supporting the families and carers who care for them. The charity aims to provide compassionate, specialist and family-centred services that respond to each child's clinical, emotional, practical and developmental needs.

The charity's objectives are to:

- Provide specialist hospice and respite care for babies, children and young people with complex, life-limiting and life-threatening conditions. This includes care designed to manage symptoms, promote comfort and dignity, and give parents and carers valuable periods of rest from their caring responsibilities.
- Deliver emotional, practical and therapeutic support to families, recognising that a child's diagnosis or ongoing care needs can affect the whole family. Support may include listening and emotional support, practical guidance, therapeutic activities, opportunities for families to connect, and bereavement support where appropriate.
- Advance health and wellbeing through high-quality clinical care and family-centred services. The charity seeks to work in partnership with children, families, healthcare professionals and other relevant organisations so that care is coordinated, responsive and shaped around individual needs, preferences and circumstances.
- Ensure access to compassionate care regardless of circumstances. Little Lights Liverpool is committed to providing fair and inclusive access to its charitable services, subject to clinical need, eligibility criteria and available resources. The charity aims to identify and reduce barriers that may prevent eligible children and families from receiving appropriate support.
- Develop facilities and services that improve quality of life for children and families. This includes creating safe, welcoming and accessible environments and developing services in response to identified needs. Facilities and activities are intended to support comfort, independence, inclusion, positive experiences and meaningful family time.

In pursuing these objectives, the Trustees recognise that families caring for a child with complex or life-limiting needs may experience significant physical, emotional, social and financial pressures. The charity's services are therefore intended not only to meet the child's care needs, but also to strengthen family resilience, reduce isolation and help families maintain their wellbeing during difficult and uncertain circumstances.

How We Help

At Little Lights, we offer a range of therapies to support the wellbeing, comfort and development of the babies and children in our care.

We know how difficult childcare is when you have a child with a disability and we offer a service where we can look after your child while you relax. Our therapies take place within the hospice and can form part of a child's personalised care and support. They are designed to complement our specialist clinical care, while creating opportunities for children to relax, explore, have fun and enjoy new experiences.

Therapies

Our therapies help children relax, explore, develop and have fun, supporting their wellbeing through experiences tailored to their individual needs.

Complementary Therapy	Physiotherapy	Hydrotherapy	Play	Days Out	Sensory	Soft Play
At Little Lights Liverpool, we offer complementary therapies to help parents, carers and family members feel more relaxed, supported and cared for.	Our specialist physiotherapists work closely with babies, children, and their families to maximise comfort, encourage movement and play, and help each child achieve their individual potential.	Our hydrotherapy pool is a favourite for many of the babies and children who stay with us	Play is an important part of childhood, and that doesn't change when a child comes to Little Lights Liverpool.	Being able to enjoy the things other children do can mean so much to families.	Our custom-built sensory room is a favourite place for many children at Little Lights Liverpool.	Our soft play area gives children a safe space to move, explore and play

Counselling
Counselling is available to parents, carers, siblings and other close family members of children receiving care at Little Lights. Support may be available whether your child is currently using our services or your family is receiving bereavement support.

Our experienced counsellors provide a safe, confidential and supportive space to talk through whatever you are experiencing. Sessions take place in a private, comfortable setting at Little Lights, and you can talk at your own pace, without judgement.

Bereavement Support
Our bereavement support team offers emotional support to parents, siblings and those closest to your child. Whether you would like someone to talk to, support for your children, or simply a familiar face who understands your family's journey, we'll work with you to provide the support that's right for you.

Achievements and Performance

A Remarkable Year of Change, Commitment and Achievement

The year under review was nothing short of remarkable for Little Lights Liverpool (formerly Liverpool Zoe's Place)

What began with uncertainty about the future of Little Lights Liverpool (formerly Liverpool Zoe's Place) became a story of determination, extraordinary community spirit and new beginnings. Through the commitment of our Trustees, staff, volunteers, families, supporters, businesses, funders and partners, a new independent charity was created, the hospice was secured, vital care continued and an exciting vision for the future began to take shape.

This was a year in which our community came together with a shared belief: **children and families in Liverpool deserve access to specialist hospice care, now and for generations to come.**

The achievements of the year provide a strong foundation for Little Lights Liverpool and demonstrate what can be achieved when a community unites behind something that matters.

From Uncertainty to a New Beginning

Following the uncertainty surrounding the future of Liverpool Zoe's Place during 2024, an enormous amount of work took place behind the scenes to establish a new, independent charity capable of safeguarding and strengthening children's hospice services in Liverpool.

The challenge was significant. A new organisation had to be built while ensuring that the children and families relying on the hospice continued to receive the care and support they needed.

Trustees and the wider team worked at pace to establish robust governance arrangements, secure regulatory approval, develop policies and procedures and put in place the financial, operational and organisational systems needed to create a safe, effective and sustainable charity.

On **1 May 2025**, a defining moment was reached: responsibility for the hospice formally transferred to the new charity.

This was more than an organisational milestone. It marked the beginning of a new chapter and secured the continuation of specialist hospice and respite care for babies, children and families in Liverpool.

The successful transition was a tremendous collective achievement and demonstrated the dedication, resilience and professionalism of everyone involved.

Keeping Children and Families at the Heart of Everything

While structures, systems and governance were being established, one thing never changed: **the children and families remained at the heart of everything we do.**

Throughout the year, Little Lights Liverpool continued to provide specialist hospice and respite care, therapeutic support and bereavement services to babies, children and families living with life-limiting and life-threatening conditions.

Our staff continued to deliver compassionate, specialist care throughout a period of considerable change. Their commitment ensured that the transition to a new charity did not come at the expense of the children and families who depend on our services.

Maintaining continuity and quality of care while simultaneously establishing a new organisation was one of the year's greatest achievements.

A Parent's Story: Finding Support, Confidence and Connection

Rayne's mum Llana shares how specialist care has supported her daughter, strengthened their family and helped them discover that they do not have to face every challenge alone.

Rayne was born full term following a home birth and initially appeared happy and healthy. As concerns grew around her feeding, weight gain, breath-holding and seizures, her family had to fight for answers. Genetic testing finally brought a diagnosis shortly before her first birthday: FOXG1 syndrome, alongside a difference in the development of her brain. The news was daunting, but Llana's response was rooted in love and determination: Rayne would remain her "little best mate", whatever challenges lay ahead.

Caring for Rayne affected every part of family life. Llana carried the responsibility of recognising what Rayne needed, managing medication and appointments, and responding when she became seriously unwell. Rayne's brother and sister also witnessed frightening moments and often had to wait while their mum focused on urgent care. At first, trusting somebody else to look after Rayne felt almost impossible. During Rayne's first stays, Llana remained close by and needed regular reassurance. Rayne, however, was laughing and giggling and, over time, her mum began to see that the support was safe, skilled and centred on the whole family.

That trust has created breathing space. When Rayne stays, her mum can rest, catch up at home or spend dedicated time with her other children sometimes through something as simple as a trip to the cinema. Sibling Days have also given Rayne's older sister the freedom to be herself, make friends and return home full of stories and jokes. For Rayne, specialist staff have opened new ways to communicate and helped the family understand her needs. Their experience of seizures, tube feeding and complex conditions also provides reassurance and strengthens communication with hospital teams.

The support goes beyond clinical care. Counselling helped Llana through a difficult period, while staff continue to notice the person behind the constant appointments and to ask, "Are you okay?" They have helped with physiotherapy, education and the family's need for more suitable housing. Even small gestures matter being offered a cup of tea during a relentless day can provide the pause she needs to carry on.

A Community That Refused to Give Up

The story of Little Lights Liverpool is, above all, a story about community.

When the future of the hospice was uncertain, people across Liverpool and far beyond refused to stand by and let this vital service disappear. Individuals, families, businesses, community groups, charitable foundations and funders came together in an extraordinary show of support.

The original appeal to secure the future of the hospice smashed its **£5 million target**, reaching **£7.5 million** through donations and pledges. This extraordinary response created the foundation on which the new independent charity was built.

And the generosity did not stop there.

Throughout the year, supporters continued to organise fundraising activities, take on personal challenges, give their time and skills, raise awareness and encourage others to get involved.

From grassroots community fundraising to major corporate support, every contribution helped move Little Lights Liverpool forward.

Total income for the period reached an exceptional **£7.9 million**, comprising donations, grants, fundraising activities and clinical income.

Behind every pound raised is a person who believes in the future of children's hospice care. The Trustees are immensely grateful to everyone who has played a part.

A Night to Remember

If there was one event that captured the spirit of the year, it was the extraordinary **Celebration of Zoe's Place** at the M&S Bank Arena on **17 July 2025**.



Thousands of supporters came together for an unforgettable evening celebrating the hospice, the community that had fought to protect it and the exciting new chapter ahead.

The concert brought together an incredible line-up of Merseyside talent, including **Jamie Webster, Ian McCulloch, Rebecca Ferguson, The Zutons, The Lightning Seeds, The Real Thing and the Sense of Sound Singers**, alongside the **Royal Liverpool Philharmonic Orchestra**.

It was a spectacular celebration, but its significance went far beyond the stage.

It was a chance to say **thank you** to the thousands of people who had supported the hospice, to celebrate what had been achieved and to look forward with renewed confidence.

It was also the moment when the charity's new name was revealed.

New Start, Same Heart, Brighter Future

Following a public naming competition, the winning name **"Little Lights"** was announced during the July celebration. The competition was won by a local girl, Amelia who entered the competition after her class was encouraged to do so in school.



The name marked the beginning of a new identity for the organisation and the transition to **Little Lights Liverpool Baby Hospice**.

The public played an important role in this process, helping to shape the identity of the charity they had worked so hard to protect.

Little Lights represents a new chapter, but it is a chapter firmly rooted in the history, values and relationships that have made the hospice so special.

The naming competition ran for 10 weeks and saw thousands of entries submitted alongside a promotional campaign that saw the team visits local schools and Liverpool landmarks around the city collecting entries in a branded campervan.

Our new identity will give the charity a clear platform from which to grow, engage new supporters and communicate our purpose while continuing the legacy of care that families have valued for many years.

Fundraising, Fun and Community Spirit

The year was filled with opportunities for people to get involved.

Alongside the major July concert, supporters organised their own fundraising events and challenges, bringing creativity, energy and enthusiasm to everything they did for the hospice.

The Teddy Bear's Picnic in Croxteth Park attracted approximately 400–500 local residents and helped raise brand awareness through games, mascot appearances and visits from farm animals. Our Ladies' Lunch brought local residents and supporters together for an enjoyable afternoon of fundraising, teamwork and fun. Individual supporters also continued to take on personal challenges to raise money and awareness, including Ged, who organises an annual sponsored walk in honour of his daughter.

Our corporate partners also supported fundraising efforts by taking on the Dragon Boat Race challenge, which saw 12 teams compete for the title of champion. As the year drew to a close, the community came together once more: more than 260 runners and groups took to the streets for the annual Liverpool Santa Dash, while almost 600 families and local residents braved the cold to attend the West Derby Christmas Lights Switch-On. Organised by our fundraising team, the event further raised awareness of the charity.



These activities demonstrate that fundraising for Little Lights Liverpool is about much more than raising money. It is about creating connections, building community and giving people the opportunity to play their own part in securing the future of children's hospice care.

The Trustees are hugely grateful for the imagination, commitment and determination shown by our supporters throughout the year.

Strong Partnerships, Shared Ambition

The charity has also benefited from the support of an exceptional network of businesses, charitable foundations and community partners.

Corporate supporters have provided financial contributions, fundraising opportunities, expertise, practical support and valuable platforms for raising awareness.

The Trustees would like to recognise **Steve Morgan Foundation, The Wolfson foundation, Liverpool Football Club Foundation, The Albert Hunt Trust** and **Anne Duchess of Westminster's Fund** and in particular **TJ Morris** whose commitment has been instrumental in helping to make the charity's vision for a new hospice possible.

We are equally grateful to the many other businesses and organisations that have stood alongside Little Lights Liverpool.

These partnerships demonstrate what can happen when organisations come together around a shared purpose. They will remain an important part of our plans as the charity grows.

Lighting the Way, Building Hope

Building the Future

While celebrating the achievements of the year, Trustees have also kept their focus firmly on the future.

Plans for a new, purpose-built hospice continued to progress during the year, with design work undertaken and preparations advanced towards contractor appointment. The new hospice will be located at **Hayman's Green, West Derby**, providing a purpose-designed home for children's hospice care that remains at the heart of the community which has worked so hard to secure its future.



More than **£1.1 million** was invested in land, buildings, equipment and associated assets connected with the future development of the hospice.

The new hospice is about more than bricks and mortar. It represents an opportunity to create a welcoming, modern and purpose-designed environment where children can receive specialist care and families can feel supported, comfortable and at home. Located in West Derby, the development will create a lasting legacy for future generations of children and families across Liverpool and the surrounding region.

It is an ambitious vision, but the achievements of the year demonstrate the strength of the foundations on which that vision is being built.

A Growing Circle of Support

During the year, the charity was also honoured to appoint **Ian Byrne MP as Patron**, recognising his significant contribution to mobilising public and community support during the campaign to secure the future of the hospice.

His appointment reflects the growing network of people willing to use their voice, influence and connections to support the charity's mission.



As Little Lights Liverpool continues to develop, building this network of advocates, supporters and partners will be essential in ensuring that the importance of children's hospice care remains firmly on the agenda.

Looking Back with Pride – and Forward with Purpose

Most importantly, they demonstrate that the future of children's hospice care in Liverpool is being built on a remarkable foundation of community commitment and generosity.

As we move into the next chapter, our ambition is clear: **to continue providing outstanding care today while building an even stronger future for the children and families who will need us tomorrow.**

There is much still to do, but the progress made during this extraordinary year gives us every reason to look ahead with confidence, energy and hope.

This is the beginning of the Little Lights story – and we are incredibly excited about what comes next.

The future is Little Lights – and the future is bright.

Financial Review

The charity's first reporting period ended with a strong financial position, reflecting the extraordinary support received from donors, grant funders, statutory partners and the wider community following the campaign to secure the future of Liverpool Zoe's Place.

Total income for the period was **£7,916,038**, comprising:

- Donations and legacies: **£6,870,393**
- Fundraising income: **£772,698**
- Income from charitable activities: **£272,947**

The charity's principal funding sources during the period were voluntary donations, grants and community fundraising activity. The exceptional level of public support received following the establishment of the charity enabled the organisation to secure its immediate future, continue the delivery of hospice services and begin planning for future development.

Total expenditure for the period was **£1,809,136**, resulting in net incoming resources of **£6,106,902**. The significant surplus reported reflects the timing of substantial fundraising and grant income received during the campaign period, together with the fact that a proportion of these funds are intended to support future service delivery, organisational development and capital investment.

At 31 December 2025, total funds stood at **£6,106,902**, comprising unrestricted funds of **£3,569,440** and restricted funds of **£2,537,462**. Restricted funds are held for specific purposes in accordance with donor intentions, including support for future service provision and the development of a new hospice facility, while unrestricted funds are available to support the charity's general activities and strategic objectives.

The charity is progressing plans for the development of a new hospice, which will require significant investment over future years. Trustees continue to review the capital funding requirements of the project and are committed to ensuring that sufficient resources are available to support both ongoing service delivery and future development ambitions.

Cash balances at 31 December 2025 totalled **£3,646,470**, providing strong liquidity and financial resilience as the charity completed its first year of operation. Trustees closely monitor cash flow, budgets and financial forecasts to ensure that the charity remains well placed to meet its operational commitments and future financial obligations.

Overall, the financial performance for the period exceeded expectations and provides a strong platform from which the charity can continue delivering high-quality services while investing in its long-term sustainability and growth.

Reserves Policy

The Trustees recognise that maintaining appropriate reserves is essential to ensuring the long-term stability of the charity and the continuity of hospice services for children and families who rely on its support.

During the period, the charity benefited from an exceptional level of public generosity following the campaign to secure the future of Liverpool Zoe's Place. As a result, the charity generated a significant surplus and established a strong reserves position. Trustees recognise that a substantial proportion of these funds were donated to secure the charity's long-term future, support the development of the new hospice at Haymans Green and provide financial stability during the transition to an independent charity.

At 31 December 2025 the charity held unrestricted funds of £3,569,440.

Of this balance, £3,232,319 was represented by designated fund for the hospice rescue fund and therefore not readily available to meet future expenditure commitments. Free reserves, being unrestricted funds excluding fixed assets, amounted to £347,121. In addition, the charity holds restricted funds which are ring-fenced in accordance with donor intentions and will be applied to specific charitable purposes, including future service provision and capital development.

The Trustees have set a target reserve level of between six and twelve months' operating expenditure, equivalent to approximately £400,000-£800,000. The current level of free reserves is therefore slightly below the target range but is considered appropriate given the charity's planned development activities, ongoing strategy and operational commitments. This target reflects the charity's reliance on voluntary income, the specialist nature of hospice services, the risks associated with a newly established organisation and the need to maintain resilience while progressing significant strategic projects.

The Board reviews the reserves position regularly alongside financial forecasts, cash flow projections, funding requirements and capital investment plans to ensure that reserves remain appropriate and support the charity's long-term sustainability and charitable objectives.

Investment policy

The Trustees' policy is to hold surplus funds in interest-bearing deposit accounts with UK regulated financial institutions. Given the charity's future capital commitments and operational funding requirements, preservation of capital and liquidity remain the primary objectives. The charity held no listed investments during the period.

Principal Risks and Uncertainties

The Trustees recognise that effective risk management is fundamental to the long-term success, sustainability and reputation of Little Lights Liverpool. As a newly established independent charity operating a specialist children's hospice service, the organisation faces a range of strategic, financial, operational, clinical and regulatory risks.

The Trustees maintain active oversight of the charity's principal risks and regularly review the nature and level of risk facing the organisation. Risk management is embedded within the charity's governance and decision-making processes, with significant risks monitored through appropriate reporting, internal controls and Board oversight.

The Trustees recognise that risk cannot be eliminated entirely. The charity's approach is therefore to identify risks at an early stage, assess their potential impact and likelihood, put appropriate controls and mitigating actions in place, and regularly review whether these remain effective as circumstances change.

Financial Sustainability

The long-term financial sustainability of the charity remains a key strategic consideration. Following the transfer to an independent charity, Little Lights Liverpool is responsible for securing the income required to maintain high-quality hospice services, meet its operational commitments and invest in its future development.

While the organisation benefited from exceptional levels of community generosity during the period, Trustees recognise that fundraising income can fluctuate and that the exceptional response to the campaign to secure the hospice cannot be assumed to continue at the same level indefinitely.

The charity is therefore focused on developing a diverse and sustainable income base, including individual giving, community fundraising, corporate partnerships, grants, trusts and foundations, major donor relationships and clinical income. Trustees regularly review financial performance, cash flow, budgets and forecasts to ensure that emerging financial pressures are identified promptly.

Maintaining appropriate reserves and exercising careful financial management are also important elements of the charity's approach to protecting service continuity and ensuring that resources are used effectively.

Recruitment, Retention and Workforce Capacity

The delivery of safe, compassionate and effective children's hospice care depends on having appropriately qualified, experienced and supported staff.

Recruitment and retention of suitably qualified clinical and care staff remains an important area of risk, particularly within the wider health and social care environment where specialist skills can be difficult to recruit and retain.

Little Lights Liverpool seeks to mitigate this risk through effective workforce planning, appropriate recruitment processes, staff development, training, supervision and ongoing attention to employee wellbeing.

Maintaining the skills, experience and resilience of the workforce is particularly important as the charity develops its services and progresses towards the new hospice. Trustees recognise that organisational growth must be supported by sufficient workforce capacity and appropriate clinical leadership.

Reputation and Public Confidence

Little Lights Liverpool benefits from a strong history and an exceptional level of public support. Maintaining the confidence of children and families, donors, funders, volunteers, staff, partners and the wider community is therefore essential.

Reputational risk could arise from a range of circumstances, including service quality issues, safeguarding concerns, financial mismanagement, regulatory non-compliance, inappropriate fundraising activity or negative publicity.

The Trustees recognise that reputation is built through consistent delivery, transparency, accountability and responsible stewardship of charitable funds. Strong governance, appropriate policies, effective communication and prompt management of concerns are therefore important components of the charity's risk management framework.

Business Continuity and Resilience

The continued delivery of hospice services depends upon the organisation's ability to respond effectively to unexpected events, including significant staff shortages, disruption to buildings or utilities, information technology failures, cyber incidents, public health emergencies and other unforeseen circumstances.

Business continuity arrangements are maintained to support the organisation's ability to respond to disruption and protect essential services. These arrangements are reviewed as part of the charity's wider approach to organisational resilience.

Trustees recognise that resilience will become increasingly important as the organisation develops and expands its activities and continues its transition towards the new hospice facility.

Plans for Future Periods

Building the Future of Little Lights Liverpool

Securing the future of the hospice was an extraordinary achievement, but for Little Lights Liverpool it was only the beginning.

The foundations established during the year have created an exciting opportunity to build a strong, sustainable and ambitious charity focused on improving the lives of babies, children and families who need specialist hospice care.

The Trustees' vision for the coming years is clear: to build on the incredible support that created Little Lights Liverpool, strengthen the services we provide today and create a lasting home for children's hospice care in Liverpool.

Our priorities for the future are centred around six key areas.

Growing the Little Lights Liverpool Identity

The transition to Little Lights Liverpool marks an exciting new chapter for the organisation.

During the coming period, we will continue to develop the Little Lights identity and establish a strong, recognisable brand that reflects our values, our purpose and our commitment to children and families.

We will seek to build awareness of Little Lights Liverpool across Liverpool and the wider region, strengthening relationships with families, supporters, businesses, healthcare professionals and community organisations.

Our ambition is for Little Lights Liverpool to become widely recognised not simply as a hospice, but as a trusted and valued part of the community.

Growing and Diversifying Fundraising

The extraordinary generosity demonstrated during the campaign to secure the hospice showed what can be achieved when a community comes together.

The next challenge is to build on that momentum and create a sustainable fundraising model capable of supporting the charity for many years to come.

The Trustees will continue to strengthen income generation across a diverse range of sources, including community fundraising, individual giving, corporate partnerships, major donors, trusts and foundations, grants and fundraising events.

Developing long-term relationships with supporters will be particularly important. We want people to feel that they are not simply donating to Little Lights Liverpool but are becoming part of the story and helping to shape the future of children's hospice care in the city.

Strengthening the Organisation

As a newly established independent charity, developing the organisation's infrastructure will remain an important priority.

The Trustees will continue to strengthen governance, policies, systems, processes and internal controls to ensure that the organisation is well equipped to grow safely and sustainably.

Investment in people, technology, information systems and organisational capacity will support the charity's ability to deliver high-quality services while maintaining strong financial and regulatory oversight.

As Little Lights Liverpool grows, Trustees will ensure that the organisation's governance and infrastructure develop alongside it.

Building Stronger Partnerships

Partnership working will continue to be central to the charity's future.

The Trustees will seek to deepen existing relationships and develop new partnerships across health, social care, education, business and the voluntary and community sectors.

Working collaboratively with healthcare professionals and other organisations will help ensure that children and families receive coordinated support and that the role of children's hospice care is understood and valued across the wider health and care system.

The charity will also continue to build strong relationships with businesses and community organisations whose support, expertise and networks can help us achieve our ambitions.

Continuing to Put Children and Families First

While the organisation, brand and buildings may change, the heart of Little Lights Liverpool will remain the same: children and families come first.

Maintaining excellence in clinical care, respite, therapeutic support and bereavement services will remain the charity's central priority.

The Trustees will continue to invest in our people, quality systems and clinical capability to ensure that services remain safe, compassionate, responsive and centred on the individual needs of every child and family.

We will also continue to listen to children, families and those who use our services, using their experiences and feedback to help shape and improve what we do.

Bringing Our New Hospice to Life

One of the most exciting priorities for the coming period will be progressing the development of the charity's new hospice at Haymans Green in the heart of West Derby.

More than £1.1 million has already been invested in land and buildings at the site, securing the location for the new home of Little Lights Liverpool.

The next stages will involve progressing the design and development of the site, moving towards contractor appointment and ultimately bringing the vision of a purpose-built hospice to life.

This is a hugely ambitious project, but it is also an opportunity to create something truly special: a welcoming, modern and purpose-designed environment where babies, children and families can receive outstanding care, support and respite.

The new hospice will represent more than a building. It will be a lasting symbol of what can be achieved when a community comes together and a permanent home for the future of children's hospice care in Liverpool.

Building Long-Term Financial Resilience

Alongside delivering our ambitious plans, the Trustees recognise the importance of ensuring that Little Lights Liverpool remains financially strong and resilient.

The charity will continue to maintain rigorous financial oversight, carefully manage expenditure and monitor income, cash flow and reserves.

Diversifying income, developing sustainable fundraising relationships and maintaining appropriate financial controls will help protect the charity against changes in the economic environment and fluctuations in voluntary income.

The Trustees will continue to balance ambition with responsible financial stewardship, ensuring that resources are directed towards delivering the greatest possible benefit for children and families.

Looking to the Future

The year under review demonstrated the extraordinary things that can happen when people come together with a shared purpose.

The next chapter is about turning that collective effort into a lasting legacy. We have an exciting new identity, a committed team, strong community support, an ambitious development programme and a clear purpose.

The Trustees remain confident that the foundations established during the year provide a strong platform for future growth. However, we also recognise that there is much still to achieve.

Our ambition is not simply to protect the hospice that exists today, but to build an even stronger future for children's hospice care in Liverpool.

With the continued support of our families, staff, volunteers, supporters, funders, businesses and partners, Little Lights Liverpool looks forward to the next stage of its journey with ambition, optimism and determination.

Structure, Governance and Management

Little Lights Liverpool was incorporated and registered as a charitable organisation on 11 December 2024 following the widely publicised campaign to secure the future of Liverpool Zoe's Place. The charity was established to continue providing specialist hospice and respite services for babies, children and young people with life-limiting and life-threatening conditions, together with support for their families across Liverpool, Merseyside and surrounding areas.

The Board of Trustees was appointed when the charity was established and assumed responsibility for setting the organisation's strategic direction, establishing its governance framework and overseeing the safe continuation of hospice services.

During the reporting period, Trustees met regularly, initially every two weeks, reflecting the pace and complexity of establishing a new charity and managing the transition of services. This enhanced level of oversight helped ensure continuity of care while robust governance arrangements were embedded. As the organisation matured and governance arrangements became established, meeting frequency was reviewed to reflect the changing needs of the charity.

The Board is supported by specialist governance and advisory arrangements which provide additional scrutiny and assurance across key areas of the organisation's activities. These arrangements enable detailed consideration of matters relating to clinical quality, patient safety, finance, risk and operational performance to support effective decision-making.

A Clinical Governance Committee has been established to oversee the quality and safety of services provided by the charity. During the reporting period, the Committee, supported by the Clinical Care Group, played a key role in reviewing and approving the policies, procedures and governance arrangements required to secure Care Quality Commission registration prior to the transfer of operations. The Committee continues to provide oversight of clinical quality, safeguarding, patient safety, regulatory compliance and clinical risk.

The Board operates within a formal scheme of delegation which clearly defines those matters reserved to Trustees and those delegated to committees, the Chief Executive and members of the senior leadership team. This framework supports timely and effective decision-making while maintaining appropriate accountability and oversight.

Risk management is overseen by the Board through a formal risk management framework and corporate risk register. Trustees regularly review strategic, operational, financial and clinical risks, together with the actions in place to mitigate them, ensuring that emerging risks are identified, assessed and managed appropriately.

The charity is constituted as a Charitable Incorporated Organisation (CIO) and is governed by its Constitution, which sets out the arrangements for the appointment, retirement and removal of Trustees, together with the wider governance requirements of the organisation.

The trustees who served during the period and up to the date of signature of the financial statements were:

Mr M Cunningham	(Appointed 11 December 2024 and resigned 23 January 2025)
Dr L A Brook	(Appointed 11 December 2024)
P Rosenblatt	(Appointed 11 December 2024 and resigned 19 March 2026)
C A Bains	(Appointed 11 December 2024 and resigned 1 June 2026)
K Livesey	(Appointed 11 December 2024)
M T Morris	(Appointed 11 December 2024)
M D Delahunty Kehoe	(Appointed 11 December 2024)
A Long	(Appointed 21 May 2026)

Recruitment and appointment of trustees

Trustees are appointed in accordance with the charity's Constitution. When vacancies arise, the Board assesses the skills, experience and diversity required to support the charity's strategic objectives and recruits accordingly.

Trustees are appointed with regard to the skills, knowledge, experience and diversity required to support the charity's strategic objectives. All Trustees receive an induction and are encouraged to undertake ongoing development to ensure they understand their responsibilities in relation to charity law, financial oversight, safeguarding and the regulatory environment in which the hospice operates.

The Trustees are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). They are also responsible for maintaining proper accounting records, safeguarding the charity's assets and taking reasonable steps to prevent and detect fraud and other irregularities.

Remuneration policy

All Trustees serve on a voluntary basis and receive no remuneration or benefits from the charity.

Other matters

The Trustees therefore maintain oversight of clinical governance, safeguarding arrangements, quality assurance, incident reporting, complaints, staff training and regulatory compliance.

Appropriate policies, procedures and escalation arrangements are in place, supported by staff training and management oversight. Safeguarding remains a particular priority, with Trustees recognising their responsibility to ensure that children and families using the service are protected and that concerns are identified and acted upon appropriately.

The safety and wellbeing of the babies, children and families supported by Little Lights Liverpool is the charity's highest operational priority.

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Fundraising Practices

Little Lights Liverpool recognises that fundraising is essential to the delivery and development of its charitable purposes and is committed to fundraising that is responsible, transparent, respectful and compliant with applicable legislation and recognised standards. During the period, fundraising was supported by individual donors, community groups, businesses, grant funders and charitable foundations, alongside major events and community-led fundraising activity.

The Trustees oversee fundraising activity as part of the charity's wider governance and risk management arrangements. The charity seeks to protect the interests of supporters and beneficiaries, maintain public confidence and ensure that fundraising communications are accurate, appropriate and proportionate.

The charity is registered with the Fundraising Regulator and is committed to complying with the Code of Fundraising Practice.

The charity did engage professional fundraisers or commercial participators during the period.

The charity seeks to ensure that fundraising is carried out in a manner that is lawful, open, honest and respectful. Appropriate procedures are in place to protect vulnerable people and to ensure that fundraising activities do not place undue pressure on any individual.

Volunteers and Community Contribution

Volunteers made an important contribution to the charity during the year, supporting fundraising, community engagement, events, awareness activity and the wider work of the hospice. Their time, skills and commitment complemented the work of staff and Trustees and helped the charity maintain strong connections with the community it serves.

The Trustees recognise that volunteering is an important part of Little Lights Liverpool's culture and future. The charity will continue to develop opportunities for volunteers to contribute safely and meaningfully as the organisation grows.

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

K Livesey

K Livesey
Trustee

14 October 2026

LITTLE LIGHTS LIVERPOOL
(FORMERLY LIVERPOOL ZOE'S PLACE)
INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF LITTLE LIGHTS LIVERPOOL

Opinion

We have audited the financial statements of Little Lights Liverpool (the 'charity') for the period ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 24 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

TO THE TRUSTEES OF LITTLE LIGHTS LIVERPOOL

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of our audit:
- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

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

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

Extent to which the audit was considered capable of detecting irregularities, including fraud
We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- the charity's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Trustees of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the charity's Statement of Financial Activities, (ii) revenue recognition, (iii) the overstatement of salary and other costs and (iv) the understatement and cut off in relation to liabilities and costs. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and the Statement of Recommended Practice - 'Accounting and Reporting by Charities' issued by the joint SORP making body.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included the registration with the Care Quality Commission, Safeguarding and Data Protection Regulations.

Audit response to risks identified

As a result of performing the above, we identified the presentation of the charity's Statement of Financial Activities, revenue recognition, overstatement of wages and other costs, and understatement and cut off of other costs as the key audit matters related to the potential risk of fraud.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

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

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

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity’s trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity’s trustees those matters we are required to state to them in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity’s trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Louise Casey (Senior Statutory Auditor)
For and on behalf of Mitchell Charlesworth (Audit) Limited, Statutory Auditor
Accountants
Suites C,D,E, & F
14th Floor The Plaza
100 Old Hall Street
Liverpool
L3 9QJ
14 October 2026

Mitchell Charlesworth (Audit) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

LITTLE LIGHTS LIVERPOOL
(FORMERLY LIVERPOOL ZOE'S PLACE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:				
Donations and legacies	**3**	4,330,931	2,549,462	6,880,393
Charitable activities	**4**	96,169	176,778	272,947
Fundraising	**5**	772,698	-	772,698
Total income		5,199,798	2,726,240	7,926,038
Expenditure on:				
Raising funds	**6**	265,566	-	265,566
Charitable activities	**7**	1,354,792	188,778	1,543,570
Total expenditure		1,620,358	188,778	1,809,136
Net income and movement in funds		3,579,440	2,537,462	6,116,902
Reconciliation of funds:				
Fund balances at 11 December 2024		-	-	-
Fund balances at 31 December 2025		3,579,440	2,537,462	6,116,902

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

LITTLE LIGHTS LIVERPOOL
(FORMERLY LIVERPOOL ZOE'S PLACE)
BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£
Fixed assets			
Tangible assets	**13**		1,144,956
Current assets			
Debtors	**14**	1,607,299	
Cash at bank and in hand		3,646,470	
		5,253,769	
Creditors: amounts falling due within one year	**15**	(281,823)	
Net current assets			4,971,946
Total assets less current liabilities			6,116,902
The funds of the charity			
Restricted income funds	**18**		2,537,462
Unrestricted funds	**19**		3,579,440
			6,116,902

The financial statements were approved by the trustees on 14 October 2026

K Livesey

K Livesey
Trustee

LITTLE LIGHTS LIVERPOOL
(FORMERLY LIVERPOOL ZOE'S PLACE)
STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED 31 DECEMBER 2025

	Notes	2025 £	£
Cash flows from operating activities			
Cash generated from operations	**22**		4,801,854
Investing activities			
Purchase of tangible fixed assets		(1,155,384)	
Net cash used in investing activities			(1,155,384)
Net cash generated from financing activities			-
Net increase in cash and cash equivalents			3,646,470
Cash and cash equivalents at beginning of period			-
Cash and cash equivalents at end of period			3,646,470

1 Accounting policies

Charity information

Little Lights Liverpool is a charitable incorporated organisation, registered in the United Kingdom. The address of the principal office is Life Health Centre,Yew Tree Lane, Liverpool, L12 9HH. The nature of the charity's operations and principal activities are described in the Trustees' Report on pages 1 and 2.

1.1 Reporting period

The Charity has an extended period of accounts from the registration date of 11 December 2024 to 31 December 2025. As this is the first year, there is no prior year to compare to but the following year will not be entirely comparable to this year.

1.2 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities, assist with the preparation of the financial statements and other support from time to time.

1.3 Going concern

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

The trustees continue to pursue options for building the reserves of the charity and of increasing the income from fundraising.

The accounts have been prepared on a going concern basis on the assumption that the existing financial resources will continue to support the charity. The accounts do not include any adjustments that would result from a failure to receive this continuing support or to achieve the forecast income levels.

1.4 Charitable funds

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

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

1 Accounting policies **(Continued)**

1.5 Income

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

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

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

Grants receivable are accounted for on an accruals basis.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

General liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to expenditure.

Costs are allocated between raising funds, direct charitable and other expenditure according to the nature of the costs. Where items involve more than one category, they are apportioned as appropriate.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Freehold land and buildings	Nil
Fixtures and fittings	Straight line over 3 years
Computers	Straight line over 3 years

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

1.8 Impairment of fixed assets

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

1 Accounting policies **(Continued)**

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from income and from receipts under Gift Aid.

The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

1.12 Employee benefits

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

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1 Accounting policies **(Continued)**

1.13 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

The charity recognises accrued income where income has been earned but not yet received at the reporting date. The assessment of such income requires management to exercise judgement, particularly in relation to legacy donations and other significant income streams where the timing and amount of receipts may be uncertain.

Income

Recognition of legacy income is based on the criteria set out in the Charities SORP (FRS 102), which requires income to be recognised when the charity is entitled to the funds, the amount can be measured reliably, and receipt is probable.
Management assesses entitlement and probability of receipt by reviewing all notifications of legacies received from estate administrators, including the stage of administration, available estate accounts, confirmation of assets realised, and information regarding any potential disputes or claims.
Where sufficient information is available, an estimate of the value of the legacy is accrued at the reporting date. This involves judgement in determining the expected value, timing of receipt, and any potential deductions for costs or liabilities within the estate. Actual receipts may differ from estimates due to changes in estate valuations or unforeseen delays in settlement.

Accrued income relating to other income streams—such as grants, service contracts, and fundraising income—is recognised where the charity has provided the related service or satisfied the conditions for entitlement.
Judgement is applied in determining the stage of completion of performance obligations and assessing whether all conditions for recognition have been met. Estimates may be required where claims or reports have not yet been finalised with funders or where there is uncertainty over the value recoverable. These estimates are based on the best information available at the reporting date.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	353,940	2,300,000	2,653,940
Legacies	404,754	-	404,754
Grants	3,572,237	249,462	3,821,699
	4,330,931	2,549,462	6,880,393

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025
Clinical - Hospice			
Services provided under contract	96,169	176,778	272,947

5 Income from fundraising

	Unrestricted funds 2025 £
Non-charitable trading activities	46,780
Fundraising events	715,527
Lottery	10,391
Fundraising	772,698

6 Expenditure on raising funds

	Unrestricted funds 2025 £
Fundraising	
Staging fundraising events	205,076
Advertising	33,997
Other fundraising costs	26,493
	265,566

7 Expenditure on charitable activities

	Clinical - Hospice	Fundraising	New Hospice Build	Admin & Operations	Marketing	Premises & Compliance	Total
	2025	2025	2025	2025	2025	2025	2025
	£	£	£	£	£	£	£
Direct costs							
Staff costs	529,178	172,898	-	138,787	21,950	28,319	891,132
Cost of service delivery	67,134	-	-	-	-	-	67,134
Other staff costs	5,287	2,411	-	7,344	499	1,285	16,826
	601,599	175,309	-	146,131	22,449	29,604	975,092
Share of support and governance costs (see note 8)							
Support	41,218	4,749	70,110	63,309	-	125,683	305,069
Governance	15	480	1,337	261,577	-	-	263,409
	642,832	180,538	71,447	471,017	22,449	155,287	1,543,570
Analysis by fund							
Unrestricted funds	454,054	180,538	71,447	471,017	22,449	155,287	1,354,792
Restricted funds	188,778	-	-	-	-	-	188,778
	642,832	180,538	71,447	471,017	22,449	155,287	1,543,570

8 Support costs allocated to activities

	2025 £
Depreciation	10,428
Property & equipment costs	150,696
Policies & compliance costs	1,933
Office costs	3,380
Hospitality costs	491
Computer running costs	73,656
Bank charges	873
Utilities costs	61,001
Motor running expenses	2,612
Governance costs	263,408
	568,478
Analysed between:	
Clinical - Hospice	41,233
Fundraising	5,229
New Hospice Build	71,447
Admin & Operations	324,886
Premises & Compliance	125,683
	568,478

9 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2025 £
For audit services	
Audit of the financial statements of the charity	8,500
For other services	
All other non-audit services	8,565

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

11 Employees

The average monthly number of employees during the period was:

	2025 Number
Nursing staff	25
Administration	3
Total	28

Employment costs	2025 £
Wages and salaries	767,875
Social security costs	97,715
Other pension costs	25,542
	891,132

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £
Aggregate compensation	45,454

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
Additions	1,112,500	1,314	41,570	1,155,384
At 31 December 2025	1,112,500	1,314	41,570	1,155,384
Depreciation and impairment				
Depreciation charged in the period	-	292	10,136	10,428
At 31 December 2025	-	292	10,136	10,428
Carrying amount				
At 31 December 2025	1,112,500	1,022	31,434	1,144,956

14 Debtors

	2025
Amounts falling due within one year:	£
Trade debtors	48,758
Prepayments and accrued income	1,558,541
	1,607,299

15 Creditors: amounts falling due within one year

	Notes	2025
		£
Other taxation and social security		25,403
Deferred income	**16**	114,263
Trade creditors		53,485
Other creditors		28,816
Accruals		59,856
		281,823

16 Deferred income

	2025 £
Arising from Deferred income	114,263

Deferred income is included in the financial statements as follows:

	2025 £
Deferred income is included within:	
Current liabilities	114,263
Movements in the period:	
Deferred income at 11 December 2024	-
Resources deferred in the period	114,263
Deferred income at 31 December 2025	114,263

17 Retirement benefit schemes

Defined contribution schemes	2025 £
Charge to profit or loss in respect of defined contribution schemes	25,542

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 11 December 2024	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
Nursing salaries	-	12,001	(12,001)	-
GP Cover	-	53,777	(53,777)	-
NHS England	-	123,000	(123,000)	-
Zoe's Place Trust capital grants transferred	-	237,462	-	237,462
Steve Morgan Foundation	-	500,000	-	500,000
Wolfson Foundation	-	200,000	-	200,000
The 64 Trust	-	500,000	-	500,000
Anne Duchess of Westminster	-	100,000	-	100,000
Ministry of Housing	-	1,000,000	-	1,000,000
	-	2,726,240	(188,778)	2,537,462

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 11 December 2024	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
Designated hospice rescue fund	-	3,232,319	-	3,232,319
General funds	-	1,967,479	(1,620,358)	347,121
	-	5,199,798	(1,620,358)	3,579,440

20 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 December 2025:			
Tangible assets	1,144,956	-	1,144,956
Current assets/(liabilities)	2,434,484	2,537,462	4,971,946
	3,579,440	2,537,462	6,116,902

21 Related party transactions

There were no disclosable related party transactions during the period.

22 Cash generated from operations

	2025 £
Surplus for the period	6,116,902
Adjustments for:	
Depreciation and impairment of tangible fixed assets	10,428
Movements in working capital:	
(Increase) in debtors	(1,607,299)
Increase in creditors	167,560
Increase in deferred income	114,263
Cash generated from operations	4,801,854

23 Analysis of changes in net funds/(debt)

The charity had no material debt during the year.

24 Non-audit services provided by auditor

In common with many businesses of our size and nature we use our auditor to assist with the preparation of the financial statements, and other management account support from time to time.