Liver Care and Housing LTD

England & Wales · Charity number 1159573

Details

Other names	BOOTLE SUPPORT LTD, LIVER CARE LTD
Status	Registered
Legal form	Charitable company
Company number	07076579
Registered	2014-12-10
Register	View on the Charity Commission register

Contact

Address	68 Walton Vale Liverpool L9 2BU
Phone	01514741090
Email	hello@liver-care.org.uk
Website	www.liver-care.org.uk

Activities

Objects: THE RELIEF OF PEOPLE LIVING IN THE MERSEYSIDE AREA SUFFERING POVERTY, HARDSHIP AND DISTRESS BY REASON OF YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE BY THE PROVISION OF ACCOMMODATION, INCLUDING SOCIAL HOUSING, SUPPORT AND ADVICE.

Activities: Liver Care provides the following services:-Supported Accommodation to vulnerable adults.Home Care services to people in need of care including physical disabled, mentally impaired or to people who suffer from substance abuse.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Elderly/old People, People With Disabilities, The General Public/mankind

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Geography

- Liverpool City
- Sefton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-30	£1,057,474	£1,129,842	£160,335	30
2024-03-30	£1,001,405	£911,067	£232,703	24
2023-03-30	£897,764	£936,651	£142,365	24
2022-03-30	£1,044,894	£982,504	£181,253	28
2021-03-31	£876,797	£845,668	£118,863	28

Trustees

Name	Role	Appointed
Alex Lunt		2024-08-18
Elizabeth Smith		2026-04-09
Jacqueline Hourihan		2024-08-18
John Gibbons		2024-08-18
Maria Hynes		2021-08-09
Stephen Wood		2026-04-09
debra kilduff		2015-11-01

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Liver Care and Housing LTD

England & Wales - Charity number 1159573

Accounts

COMPANY REGISTRATION NUMBER: 07076579
CHARITY REGISTRATION NUMBER: 1159573

Liver Care and Housing Ltd

Company Limited by Guarantee

Financial Statements

31 March 2025

GIBSON SCHOFIELD LTD
Chartered accountants & statutory auditor
Unit 5 Enterprise Greenhouse
Salisbury Street
St Helens
WA10 1FX

Liver Care and Housing Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Liver Care and Housing Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Liver Care and Housing Ltd
Charity registration number	1159573
Company registration number	07076579
Principal office and registered office	68 Walton Vale Liverpool L9 2BU England

The trustees

J Gibbons	(Appointed 18 September 2024)
J Hourihan	(Appointed 18 September 2024)
D Kilduff	
A Lunt	(Appointed 18 September 2024)
J J Moran	(Retired 9 April 2024)
M Hynes	

Company secretary	D Kilduff
Auditor	Gibson Schofield Ltd Chartered accountants & statutory auditor Unit 5 Enterprise Greenhouse Salisbury Street St Helens WA10 1FY
Bankers	HSBC (Midland) 197 Stanley Road Bootle Liverpool L20 3DX

Structure, governance and management

The charity is established as a Company Limited by Guarantee and is governed by its Articles of Association of Liver Care and Housing Ltd.

The charity is managed by a Board of Trustees, who are responsible for ensuring that the charity operates in accordance with its governing document and charity law.

Trustees are appointed in accordance with the governing document. New trustees receive an induction which includes information on the charity's objectives, activities, governance, and their legal responsibilities.

The trustees confirm that the charity adopts the small Charity Code and considers it an essential framework for good governance. During the year, the trustees have met on a regular basis to manage the charity's activities. They have met more frequent this year because the charity is working towards becoming a Registered Social Landlord. They maintained oversight of finances, reviewed risks, reviewed and approved policies, ensured the charity continued to operate in line with its aims and legal requirements

Objectives and activities

The charity's objectives are:

The relief of people living in the Merseyside area suffering poverty, hardship and distress by reason of youth, age, ill-health, disability, financial hardship or other disadvantage by the provision of accommodation, including social housing, support and advice.

The trustees have had due regard to the Charity Commission's guidance on public benefit when planning the charity's activities and believe that these activities further the charity's charitable purposes for the benefit of the public.

Achievements and performance

During the year, the charity undertook the following main activities in furtherance of its objectives:

- Continued to offer 24 units of living accommodation to vulnerable adults.
- Continued to deliver care and support to the vulnerable tenants who occupied these homes and delivered care and support to a small number of other vulnerable adults who reside in their own homes, in the nearby community.
- Continued to work towards registering as a Registered Social Landlord so the charity is in a stronger position to grow.

Key achievements during the year included:

- Achieved a positive outcome from the Regulator of Social Housing who agreed the charity meets the criteria and allowed us through the preliminary stage of the application, and now through to the detailed stage of the application to become registered.
- During the year, we supported around 40 vulnerable adults with complex physical and/or mental health needs. By providing stable housing and tailored support, we helped individuals maintain accommodation, improve wellbeing, and avoid crisis. Without this intervention, many would have been at high risk of hospital admission, involvement with the criminal justice system, or homelessness. Our work has therefore delivered meaningful improvements in individual lives while reducing pressure on statutory services.

Despite the challenges most providers like us are facing such as staff retention and increased costs, the charity continued to deliver services and support to its beneficiaries.

Financial review

The charity's financial position at the end of the year was stable.

Total income for the year was £1,057,474 derived mainly from:

- Grants and Rents

Total expenditure for the year was £1,129,842 primarily spent on:

- Staff Wages and Business Running Costs

The year resulted in a deficit of £72,368, although there was a deficit this money has been invested in professional services so charity can become a RSH provider and this is a one-off investment, and charity also invested money into a building which can be used for many years to come by our service user group. The charity continues to receive a steady flow of referrals into the service from Local Authorities. The charity can access money quickly if this was needed with approval from our board, because the charity owns property which is not subject to any loan or mortgage.

Reserves Policy

The trustees have established a reserves policy to ensure the charity can meet its obligations and manage unforeseen circumstances.

The policy is to hold reserves of approximately £100,000 representing two months of operating costs.

At the year end, free reserves stood at £160,335 which the trustees consider to be in line with policy.

Risk Management

The trustees regularly review the major risks faced by the charity.

Key risks identified include:

- The trustees regularly review the major risks faced by the charity. Key risks include financial and operational risks. These risks are managed through appropriate financial controls, policies and procedures, insurance, and contingency planning.

  The charity's Chartered Accountants are carrying out a piece of work within two months of these accounts being approved by the board. To come in and assess the charity financial controls are fit for purpose.

Plans for the Future

In the coming year, the trustees plan to:

- Appoint two more Trustees who have experience of running registered housing associations and who would share their experience and support to help our charity to grow.
- To be successful with the submission of our detailed application to the Regulator of Social Housing.
- To obtain more properties so we can house and help more vulnerable people in the Merseyside area.

The trustees will continue to review governance, financial sustainability, and service delivery to ensure the charity remains effective and compliant.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, 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).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting 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 trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 26th January 2026 and signed on behalf of the board of trustees by:

D Kilduff
Trustee

28/1/26

M Hynes
Trustee

28.01.2026

Liver Care and Housing Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Liver Care and Housing Ltd

Year ended 31 March 2025

Opinion

We have audited the financial statements of Liver Care and Housing Ltd (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 charity'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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) 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 liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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:

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Schofield

Claire Schofield (Senior Statutory Auditor)

For and on behalf of
Gibson Schofield Ltd
Chartered accountants & statutory auditor

Unit 5 Enterprise Greenhouse
Salisbury Street
St Helens
WA10 1FY

26th January 2026

Liver Care and Housing Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income				
Grants	5	849,291	**849,291**	811,555
Other trading activities	6	208,183	**208,183**	189,850
Total income		1,057,474	**1,057,474**	1,001,405
Expenditure				
Expenditure on raising funds:				
Costs of raising income	7	1,129,842	**1,129,842**	911,067
Total expenditure		1,129,842	**1,129,842**	911,067
Net (expenditure)/income and net movement in funds		(72,368)	**(72,368)**	90,338
Reconciliation of funds				
Total funds brought forward		232,703	**232,703**	142,365
Total funds carried forward		160,335	**160,335**	232,703

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

Liver Care and Housing Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	11		125,012	341,499
Current assets				
Debtors	12	24,797		33,050
Cash at bank and in hand		63,667		46,379
		88,464		79,429
Creditors: amounts falling due within one year	13	23,591		31,407
Net current assets			64,873	48,022
Total assets less current liabilities			189,885	389,521
Creditors: amounts falling due after more than one year	14		29,550	156,818
Net assets			160,335	232,703
Funds of the charity				
Unrestricted funds			160,335	232,703
Total charity funds	16		160,335	232,703

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 26th January 2026, and are signed on behalf of the board by:

D Kilduff
Trustee

28/1/26

M Hynes
Trustee

28.01.2026

Liver Care and Housing Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 68 Walton Vale, Liverpool, L9 2BU, England.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the disclosure exemptions available under paragraph 1.12 of FRS 102.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Fixtures and fittings	-	10% straight line
Motor vehicles	-	25% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Liver Care Ltd is a company limited by guarantee and accordingly does not have any share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Client contribution	7,379	**7,379**	34,795	34,795
Donations	1,000	**1,000**	4,506	4,506
Gifted donations	–	**–**	120,000	120,000
Grants				
Grants	840,912	**840,912**	652,254	652,254
	849,291	**849,291**	811,555	811,555

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Rental Income	208,183	**208,183**	189,850	189,850

7. Costs of raising income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Costs of raising income	1,129,842	**1,129,842**	911,067	911,067

8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	**17,487**	17,487

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	**787,710**	675,634
Employer contributions to pension plans	**11,513**	10,475
	799,223	686,109

9. Staff costs *(continued)*

The average head count of employees during the year was 30 (2024: 24). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff - type 1	**30**	24

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	**Total £**
Cost					
At 1 April 2024	319,000	13,294	64,633	10,146	**407,073**
Disposals	(199,000)	–	–	–	**(199,000)**
At 31 March 2025	120,000	13,294	64,633	10,146	**208,073**
Depreciation					
At 1 April 2024	–	10,631	44,797	10,146	**65,574**
Charge for the year	–	1,329	16,158	–	**17,487**
At 31 March 2025	–	11,960	60,955	10,146	**83,061**
Carrying amount					
At 31 March 2025	120,000	1,334	3,678	–	**125,012**
At 31 March 2024	319,000	2,663	19,836	–	341,499

12. Debtors

	2025 £	2024 £
Trade debtors	**24,747**	33,000
Other debtors	**50**	50
	24,797	33,050

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	**8,232**	1,320
Social security and other taxes	**12,781**	10,804
Other creditors	**2,578**	19,283
	23,591	31,407

14. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Bank loans and overdrafts	**29,550**	156,818

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £11,513 (2024: £10,475).

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 24	Income	Expenditure	**At 31 March 25**
	£	£	£	**£**
General funds	232,703	1,057,474	(1,129,842)	**160,335**

	At 1 April 23	Income	Expenditure	At 31 March 24
	£	£	£	£
General funds	142,365	1,001,405	(911,067)	232,703

17. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Tangible fixed assets	125,012	**125,012**
Current assets	88,464	**88,464**
Creditors less than 1 year	(23,591)	**(23,591)**
Creditors greater than 1 year	(29,550)	**(29,550)**
Net assets	160,335	**160,335**

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	341,499	341,499
Current assets	79,429	79,429
Creditors less than 1 year	(31,407)	(31,407)
Creditors greater than 1 year	(156,818)	(156,818)
Net assets	232,703	232,703

Liver Care and Housing LTD

England & Wales - Charity number 1159573

Accounts

COMPANY REGISTRATION NUMBER: 07076579
CHARITY REGISTRATION NUMBER: 1159573

Liver Care and Housing Ltd

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2024

GIBSON SCHOFIELD LTD
Unit 5 Enterprise Greenhouse
Salisbury Street
St Helens
WA10 1FY

Liver Care and Housing Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Liver Care and Housing Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Liver Care and Housing Ltd
Charity registration number	1159573
Company registration number	07076579
Principal office and registered office	68 Walton Vale Liverpool L9 2BU England

The trustees

D Kilduff
J Moran
M Hynes

Company secretary	M Hynes
Accountants	Gibson Schofield Ltd Chartered accountant Unit 5 Enterprise Greenhouse Salisbury Street St Helens WA10 1FY

Structure, governance and management

Governing document
Liver Care Ltd, incorporated in England and Wales on 14 November 2009, is governed by its Memorandum and Articles of Association dated 14 November 2009. It is registered as a charity with the Charity Commission. Members of the Company each agree to contribute up to £1 in the event of the charity winding up.

Appointment of trustees
As set out in the Articles of Association the trustees may appoint one of their number to be the Chair. One half of the trustees shall retire annually by rotation but may be reappointed. All members are circulated with the invitations to nominate trustees prior to the AGM advising them of the retiring trustee and requesting nominations for the AGM. When considering the appointment of trustees the board has regard to the requirement of the specialist skills needed.

Trustee induction and training
Potential new trustees attend meetings of the Board for a period to enable them to meet the trustees and to become familiar with the committee and the decision making processes, the business plan and recent financial performance of the charity. During this time they are also made aware of their legal obligations under charity and company law and the content of the Memorandum and Articles of Association, before being formally appointed.

Organisation
The charity is administered by a board of trustees, the board meets at least quarterly to discuss all operational matters.

Risk Management
The trustees have a risk management strategy which comprises a regular review of the risks the charity may face, the establishment of systems and procedures to mitigate those risks identified and the implementation of procedures designed to minimise and potential impact on the charity should those risks materialise. The systems are subject to ongoing review and development.

Objectives and activities

The objectives of the charity as defined in the Memorandum and Articles of Association are 'to provide supported accommodation to vulnerable adults and to provide home care services to people in need of care including physical disabled people, mentally impaired people and people who suffer from substance abuse'

Achievements and performance

Liver Care and Housing's main core business is delivering housing with support to vulnerable adults, these services are funded by local authorities, and local authorities have been subject to substantial financial constraints, impacting on services like LCH.
Nevertheless, during the financial year 2023 - 2024 LCH has continued to expand and now provides 24 units of accommodation to vulnerable adults.
LCH has submitted its preliminary application to the Regulator of Social Housing with the aim of becoming a registered social landlord. During 2023 – 2024, LCH has worked closely with consultant company Campbell Tickell, who have supported us through this process, and we intend to continue working with this consultant company, through the detailed stage of the application process.
LCH has adopted the Charity Governance Code for smaller charities, and by applying the code, it ensures transparency by the board.
The Charity Governance Code has seven main principles: -

- Organizational Purpose – to achieve long term financial stability, to ensure long term longevity and legacy of providing services to those that need them most. Keeping the culture, purpose, our values, and service users at the heart of what we do.
- Leadership - LCH is led by a board who have a vast level of experience, and expertise in their individual field which is very relevant to the organizations main business.
- Integrity – the board at LCH acts with integrity, adopting values and creating a culture which help achieve the organizations charitable purposes.
- Decision-making, risk and control – the board ensures its decision-making processes are informed, rigorous and timely and that effective delegation, control and risk assessment and management systems are set up and monitored.
- Board Effectiveness – the board works as an effective team, using the appropriate balance of skills, experience, backgrounds and knowledge to make informed decisions.
- Equality, diversity and inclusion – the board leads the organization in being transparent and accountable, the organization respects and values the diversity of our people, we are committed to embedding and inclusive environments for our people and tenants.
- Openness and accountability – the organization has clear policies on who can be a member of the charity, has clear, accurate and up to date membership records, tells members about the charities work, looks for values and considers members views on key issues.

LCH has continued to work with The Investors in People during 2023 – 2024 because we value and invest highly in our work force.
At LCH we anticipate the next 12 months to be more profitable, because LCH was donated a house and although it will be let out as social housing there is no rent or loan to pay on this property.
If LCH is successful with its application to become a registered social landlord, LCH will then be able to register with Homes England and can then access grants to purchase property and it is a long-term goal for LCH to eventually build new social housing property in the Merseyside area.

Our Values

Quality – We focus on delivering positive outcomes for our tenants. We have high standards, providing efficient and effective services.

Integrity – We act with integrity and honesty in all we do.

Ambition- We invest in and care for our people and communities. We seek opportunities to grow our business.

Inclusion – We respect and value the diversity of our people. We are committed to embedding an inclusive environment for our people and tenants.

Risk Management

The Trustees identify that there are risks, which the charity is exposed to each financial year. The charity is currently completing a Risk Management Plan. Once this is complete, the Trustees will review these risks and establish systems to mitigate those risks. At the present time, the Board is comfortable with the systems in place.

Financial review

In the opinion of the trustees, the level of reserves is adequate given the level of activity within the company. The trustees will review the reserves policy in the light of future plans and developments. The actual reserves at the balance sheet date were £232,703 (2023 £142,365) of which all are unrestricted.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 2 October 2024 and signed on behalf of the board of trustees by:

D Kilduff
Trustee

8/10/2024

M Hynes
Trustee

08-10-2024

Liver Care and Housing Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Liver Care and Housing Ltd

Year ended 31 March 2024

I report on the financial statements for the year ended 31 March 2024, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Certified Chartered Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts,and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Liver Care and Housing Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Liver Care and Housing Ltd
(continued)

Year ended 31 March 2024

Independent examiner's statement

In connection with my examination, no matter has come to my attention:
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

GIBSON SCHOFIELD LTD
Unit 5 Enterprise Greenhouse
Salisbury Street
St Helens
WA10 1FY

Liver Care and Housing Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

31 March 2024

	Note	2024 Unrestricted funds £	2024 **Total funds £**	2023 Total funds £
Income and endowments				
Donations and legacies	**5**	811,555	**811,555**	733,422
Other trading activities	**6**	189,850	**189,850**	164,342
Total income		1,001,405	**1,001,405**	897,764
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	**7**	911,067	**911,067**	936,651
Total expenditure		911,067	**911,067**	936,651
Net income/(expenditure) and net movement in funds		90,338	**90,338**	(38,887)
Reconciliation of funds				
Total funds brought forward		142,365	**142,365**	181,252
Total funds carried forward		232,703	**232,703**	142,365

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

Liver Care and Housing Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

		2024		2023
		£	£	£
Fixed assets				
Tangible fixed assets	**12**		**341,499**	238,986
Current assets				
Debtors	**13**	**33,050**		13,573
Cash at bank and in hand		**46,379**		74,815
		79,429		88,388
Creditors: amounts falling due within one year	**14**	**31,407**		14,065
Net current assets			**48,022**	74,323
Total assets less current liabilities			**389,521**	313,309
Creditors: amounts falling due after more than one year	**15**		**156,818**	170,944
Net assets			**232,703**	142,365
Funds of the charity				
Unrestricted funds			**232,703**	142,365
Total charity funds	**17**		**232,703**	142,365

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 2 October 2024, and are signed on behalf of the board by:

D Kilduff
Trustee

8/10/2024

M Hynes
Trustee

08-10-2024

The notes on pages 8 to 14 form part of these financial statements.

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 68 Walton Vale, Liverpool, L9 2BU, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the disclosure exemptions available under paragraph 1.12 of FRS 102.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Fixtures and fittings	-	10% straight line
Motor vehicles	-	25% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Liver Care Ltd is a company limited by guarantee and accordingly does not have any share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Donations				
Client contribution	34,795	**34,795**	35,097	35,097
Donations type 2	4,506	**4,506**	20,023	20,023
Donations type 3	120,000	**120,000**	–	–
Grants				
Grants	652,254	**652,254**	678,302	678,302
	811,555	**811,555**	733,422	733,422

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Rental Income	189,850	**189,850**	164,342	164,342

7. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Wages and salaries	675,634	**675,634**	706,414	706,414
Pension costs	10,475	**10,475**	10,863	10,863
Rent	74,470	**74,470**	53,632	53,632
Rates & water	5,856	**5,856**	8,467	8,467
Light & heat	4,959	**4,959**	11,528	11,528
Repairs & maintenance	31,531	**31,531**	49,558	49,558
Insurance	13,604	**13,604**	12,287	12,287
Motor vehicle expenses	13,766	**13,766**	10,745	10,745
Accountancy fees	5,045	**5,045**	2,728	2,728
Telephone	9,148	**9,148**	7,621	7,621
Other office costs	49,093	**49,093**	43,771	43,771
Depreciation	17,486	**17,486**	17,487	17,487
Profit/loss on sale of assets	–	–	1,550	1,550
	911,067	**911,067**	936,651	936,651

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	**17,487**	17,487

9. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,500**	1,500

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	**675,634**	706,414
Employer contributions to pension plans	**10,475**	10,863
	686,109	717,277

The average head count of employees during the year was 24 (2023: 24). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Number of staff - type 1	**24**	24

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	**Total £**
Cost					
At 1 April 2023	199,000	13,294	64,633	10,146	**287,073**
Additions	120,000	–	–	–	**120,000**
At 31 March 2024	319,000	13,294	64,633	10,146	**407,073**
Depreciation					
At 1 April 2023	–	9,302	28,639	10,146	**48,087**
Charge for the year	–	1,329	16,158	–	**17,487**
At 31 March 2024	–	10,631	44,797	10,146	**65,574**
Carrying amount					
At 31 March 2024	319,000	2,663	19,836	–	**341,499**
At 31 March 2023	199,000	3,992	35,994	–	238,986

13. Debtors

	2024	2023
	£	£
Trade debtors	**33,000**	12,723
Other debtors	**50**	850
	33,050	13,573

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Social security and other taxes	**10,804**	10,688
Other creditors	**20,603**	3,377
	31,407	14,065

15. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Bank loans and overdrafts	**156,818**	170,944

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £10,475 (2023: £10,863).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 23	Income	Expenditure	At 31 March 24
	£	£	£	£
General funds	142,365	1,001,405	(911,067)	**232,703**

18. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	341,499	**341,499**
Current assets	79,429	**79,429**
Creditors less than 1 year	(31,407)	**(31,407)**
Creditors greater than 1 year	(156,818)	**(156,818)**
Net assets	232,703	**232,703**

Liver Care and Housing LTD

England & Wales - Charity number 1159573

Accounts

COMPANY REGISTRATION NUMBER: 07076579
CHARITY REGISTRATION NUMBER: 1159573

Liver Care and Housing Ltd

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2023

GIBSON SCHOFIELD LTD
Chartered accountant
Unit 5 Enterprise Greenhouse
Salisbury Street
St Helens
WA10 1FY

Liver Care and Housing Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Achievements and performance

In the last 12 months, Liver Care and Housing, has maintained the Investors In People Award which demonstrates that we value and invest in our support staff and promote a healthy working culture.
We have delivered many hours of support to vulnerable adults and provided stable accommodation which has enabled many vulnerable adults to remain within the community.
During the last year, Liver Care and Housing, has taken steps to prepare for the application to become a Registered Social Landlord. Although in the last year the Local Authority have reviewed and reduced many packages of support, which are being delivered by Health and Social Care providers, like us, Liver Care remains very financially viable.

The service that Liver Care and Housing provides in still in high demand and there is no sign of this decreasing in the future, as we receive regular referrals from Local Authorities looking for providers of housing and support.

The last 12 months has been a challenging time for our Charity, due to many external factors but Liver Care and Housing continues to deliver services and we do not see this changing.

Financial review

In the opinion of the trustees, the level of reserves is adequate given the level of activity within the company. The trustees will review the reserves policy in the light of future plans and developments. The actual reserves at the balance sheet date were £142,365 (2022 £181,252) of which all are unrestricted.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 5 December 2023 and signed on behalf of the board of trustees by:

J Moran
Trustee

M Hynes
Trustee

Liver Care and Housing Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Liver Care and Housing Ltd

Year ended 31 March 2023

I report on the financial statements for the year ended 31 March 2023, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Liver Care and Housing Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Liver Care and Housing Ltd
(continued)

Year ended 31 March 2023

Independent examiner's statement

In connection with my examination, no matter has come to my attention:
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

GIBSON SCHOFIELD LTD
Chartered accountant

Unit 5 Enterprise Greenhouse
Salisbury Street
St Helens
WA10 1FY

Liver Care and Housing Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

31 March 2023

	Note	2023 Unrestricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments				
Grants and donations	5	733,422	**733,422**	911,855
Other trading activities	6	164,342	**164,342**	133,039
Total income		897,764	**897,764**	1,044,894
Expenditure				
Expenditure on raising funds:				
Costs of raising fund for charitable activities	7	936,651	**936,651**	982,504
Total expenditure		936,651	**936,651**	982,504
Net (expenditure)/income and net movement in funds		(38,887)	**(38,887)**	62,390
Reconciliation of funds				
Total funds brought forward		181,252	**181,252**	118,862
Total funds carried forward		142,365	**142,365**	181,252

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

Liver Care and Housing Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

		2023		2022
		£	£	£
Fixed assets				
Tangible fixed assets	**12**		**238,986**	227,095
Current assets				
Debtors	**13**	**13,573**		26,399
Cash at bank and in hand		**74,815**		130,658
		88,388		157,057
Creditors: amounts falling due within one year	**14**	**14,065**		20,693
Net current assets			**74,323**	136,364
Total assets less current liabilities			**313,309**	363,459
Creditors: amounts falling due after more than one year	**15**		**170,944**	182,207
Net assets			**142,365**	181,252
Funds of the charity				
Unrestricted funds			**142,365**	181,252
Total charity funds	**17**		**142,365**	181,252

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 5 December 2023, and are signed on behalf of the board by:

J Moran
Trustee

M Hynes
Trustee

The notes on pages 8 to 15 form part of these financial statements.

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 68 Walton Vale, Liverpool, L9 2BU, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the disclosure exemptions available under paragraph 1.12 of FRS 102.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Fixtures and fittings	-	10% straight line
Motor vehicles	-	25% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Liver Care Ltd is a company limited by guarantee and accordingly does not have any share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Grants and donations

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Donations				
Client contribution	35,097	**35,097**	26,443	26,443
Donations	20,023	**20,023**	23,199	23,199
Grants				
Grants	678,302	**678,302**	862,213	862,213
	733,422	**733,422**	911,855	911,855

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Rental Income	164,342	**164,342**	133,039	133,039

7. Costs of raising grants and donations

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Wages and salaries	706,414	**706,414**	714,905	714,905
Pension costs	10,863	**10,863**	12,509	12,509
Rent	53,632	**53,632**	39,059	39,059
Rates & water	8,467	**8,467**	6,955	6,955
Light & heat	11,528	**11,528**	19,435	19,435
Repairs & maintenance	49,558	**49,558**	69,277	69,277
Insurance	12,287	**12,287**	14,986	14,986
Motor vehicle expenses	10,745	**10,745**	12,805	12,805
Accountancy fees	2,728	**2,728**	5,446	5,446
Telephone	7,621	**7,621**	4,596	4,596
Other office costs	43,771	**43,771**	71,583	71,583
Depreciation	17,487	**17,487**	11,231	11,231
Profit/loss on sale of assets	1,550	**1,550**	(283)	(283)
	936,651	**936,651**	982,504	982,504

8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	**17,487**	11,231

9. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,500**	1,500

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	**706,414**	714,905
Employer contributions to pension plans	**10,863**	12,509
	717,277	727,414

The average head count of employees during the year was 24 (2022: 28). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff - type 1	**24**	28

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	**Total £**
Cost					
At 1 April 2022	199,000	13,294	39,605	10,146	**262,045**
Additions	–	–	43,928	–	**43,928**
Disposals	–	–	(18,900)	–	**(18,900)**
At 31 March 2023	199,000	13,294	64,633	10,146	**287,073**
Depreciation					
At 1 April 2022	–	7,973	16,831	10,146	**34,950**
Charge for the year	–	1,329	16,158	–	**17,487**
Transfers	–	–	(4,350)	–	**(4,350)**
At 31 March 2023	–	9,302	28,639	10,146	**48,087**
Carrying amount					
At 31 March 2023	199,000	3,992	35,994	–	**238,986**
At 31 March 2022	199,000	5,321	22,774	–	227,095

13. Debtors

	2023	2022
	£	£
Trade debtors	**12,723**	17,594
Other debtors	**850**	8,805
	13,573	26,399

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Social security and other taxes	**10,688**	11,794
Other creditors	**3,377**	8,899
	14,065	20,693

15. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	**170,944**	180,760
Trade creditors	**–**	1,447
	170,944	182,207

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £10,863 (2022: £12,509).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 22	Income	Expenditure	At 31 March 23
	£	£	£	£
General funds	181,252	897,764	(936,651)	**142,365**

18. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2023 £**
Tangible fixed assets	238,986	**238,986**
Current assets	88,388	**88,388**
Creditors less than 1 year	(14,065)	**(14,065)**
Creditors greater than 1 year	(170,944)	**(170,944)**
Net assets	142,365	**142,365**

Liver Care and Housing LTD

England & Wales - Charity number 1159573

Accounts

COMPANY REGISTRATION NUMBER: 07076579
CHARITY REGISTRATION NUMBER: 1159573

Liver Care and Housing Ltd

Company Limited by Guarantee

Financial Statements

31 March 2022

GIBSON SCHOFIELD LTD
Chartered accountant & statutory auditor
Unit 5 Enterprise Greenhouse
Salisbury Street
St Helens
WA10 1FY

Liver Care and Housing Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Liver Care and Housing Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Liver Care and Housing Ltd
Charity registration number	1159573
Company registration number	07076579
Principal office and registered office	68 Walton Vale Liverpool L9 2BU England

The trustees

D Kilduff	
J Garr	(Appointed 9 June 2021)
M Hynes	(Appointed 9 August 2021)

Company secretary	D Kilduff
Auditor	Gibson Schofield Ltd Chartered accountant & statutory auditor Unit 5 Enterprise Greenhouse Salisbury Street St Helens WA10 1FY
Bankers	HSBC (Midland) 197 Stanley Road Bootle Liverpool L20 3DX

Structure, governance and management

Governing document
Liver Care Ltd, incorporated in England and Wales on 14 November 2009, is governed by its Memorandum and Articles of Association dated 14 November 2009. It is registered as a charity with the Charity Commission. Members of the Company each agree to contribute up to £1 in the event of the charity winding up.

Appointment of trustees
As set out in the Articles of Association the trustess may appoint one of their number to be the Chair. One half of the trustees shall retire annually by rotation but may be reappointed. All members are circulated with the invitations to nominate trustees prior to the AGM advising them of the retiring trustee and requesting nominations for the AGM. When considering the appointment of trustees the board has regard to the requirement of the specialist skills needed.

Trustee induction and training
Potential new trustees attend meetings of the Board for a period to enable them to meet the trustees and to become familiar with the committee and the decision making processes, the business plan and recent financial performance of the charity. During this time they are also made aware of their legal obligations under charity and company law and the content of the Memorandum and Articles of Association, before being formally appointed.

Organisation
The charity is administered by a board of trustees, the board meets at least quarterly to discuss all operational matters.

Risk Management
The trustees have a risk management strategy which comprises a regular review of the risks the charity may face, the establishment of systems and procedures to mitigate those risks identified and the implementation of procedures designed to minimise and potential impact on the charity should those risks materialise. The systems are subject to ongoing review and development.

Objectives and activities

The objectives of the charity as defined in the Memorandum and Articles of Association are 'to provide supported accommodation to vulnerable adults and to provide home care services to people in need of care including physical disabled people, mentally impaired people and people who suffer from substance abuse'

Achievements and performance

In the last 12 months Liver Care & Housing has achieved the Investors in People Award by demonstrating that we value and invest in our staff members and promote a healthy working culture. We have also delivered more hours of support to vulnerable adults in the past twelve months than any previous years since charity was established.

During this year, Liver Care & Housing did apply to become a Registered Social Landlord, and our preliminary application was not declined, but after several discussions the decision was made not to progress to full application at this time. There are intentions to apply again in the future.

Overall, this has been a very successful year for the charity, and next year we envisage being even more successful. Although at the time of writing this report there are hard financial times ahead for the UK economy due to many external factors, we only see the need for the type of service we deliver at Liver Care and Housing to be in even higher demand.

Due to the service expanding within the last twelve months there has been a need to purchase two more vehicles.

Financial review

In the opinion of the trustees, the level of reserves is adequate given the level of activity within the company. The trustees will review the reserves policy in the light of future plans and developments. The actual reserves at the balance sheet date were £181,253 (2021 £118,863) of which all are unrestricted.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, 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).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting 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 trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 8 March 2023 and signed on behalf of the board of trustees by:

J Moran
Trustee

M Hynes
Trustee

Liver Care and Housing Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Liver Care and Housing Ltd

Year ended 31 March 2022

Opinion

We have audited the financial statements of Liver Care and Housing Ltd (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) 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 liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Claire Schofield (Senior Statutory Auditor)

For and on behalf of
Gibson Schofield Ltd
Chartered accountant & statutory auditor
Salisbury Street
St Helens
WA10 1FY

8 March 2023

Liver Care and Housing Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

31 March 2022

	Note	2022 Unrestricted funds £	2022 **Total funds** £	2021 Total funds £
Income and endowments				
Donations and legacies	**5**	911,855	**911,855**	825,734
Other trading activities	**6**	133,039	**133,039**	51,063
Total income		1,044,894	**1,044,894**	876,797
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	**7**	982,504	**982,504**	845,668
Total expenditure		982,504	**982,504**	845,668
Net income and net movement in funds		62,390	**62,390**	31,129
Reconciliation of funds				
Total funds brought forward		118,863	**118,863**	87,733
Total funds carried forward		181,253	**181,253**	118,863

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

Liver Care and Housing Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

		2022		2021
		£	£	£
Fixed assets				
Tangible fixed assets	**12**		**227,095**	230,357
Current assets				
Debtors	**13**	**26,399**		11,805
Cash at bank and in hand		**130,659**		83,794
		157,058		95,599
Creditors: amounts falling due within one year	**14**	**20,693**		19,003
Net current assets			**136,365**	76,596
Total assets less current liabilities			**363,460**	306,953
Creditors: amounts falling due after more than one year	**15**		**182,207**	188,091
Net assets			**181,253**	118,862
Funds of the charity				
Unrestricted funds			**181,253**	118,863
Total charity funds	**17**		**181,253**	118,863

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 8 March 2023, and are signed on behalf of the board by:

J Moran
Trustee

M Hynes
Trustee

The notes on pages 11 to 18 form part of these financial statements.

Liver Care and Housing Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 68 Walton Vale, Liverpool, L9 2BU, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the disclosure exemptions available under paragraph 1.12 of FRS 102.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Fixtures and fittings	-	10% straight line
Motor vehicles	-	25% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Liver Care Ltd is a company limited by guarantee and accordingly does not have any share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Donations				
Client contribution	26,443	**26,443**	85,014	85,014
Donations type 2	23,199	**23,199**	3,088	3,088
Grants				
Grants	862,213	**862,213**	737,632	737,632
	911,855	**911,855**	825,734	825,734

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Rental Income	133,039	**133,039**	51,063	51,063

7. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Wages and salaries	698,758	**698,758**	549,371	549,371
Pension costs	28,656	**28,656**	23,864	23,864
Rent	39,059	**39,059**	46,217	46,217
Rates & water	6,955	**6,955**	10,428	10,428
Light & heat	19,435	**19,435**	10,994	10,994
Repairs & maintenance	69,277	**69,277**	91,556	91,556
Insurance	14,986	**14,986**	10,338	10,338
Motor vehicle expenses	12,805	**12,805**	18,526	18,526
Accountancy fees	5,446	**5,446**	2,800	2,800
Telephone	4,596	**4,596**	5,834	5,834
Other office costs	71,583	**71,583**	63,258	63,258
Depreciation	11,231	**11,231**	10,315	10,315
Profit/loss on sale of assets	(283)	**(283)**	2,166	2,167
	982,504	**982,504**	845,667	845,668

8. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	**11,231**	10,315

9. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,320**	1,320

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	**698,758**	549,371
Employer contributions to pension plans	**28,656**	23,864
	727,414	573,235

The average head count of employees during the year was Nil (2021: 28). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff - type 1	**28**	28

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Land and buildings	Fixtures and fittings	Motor vehicles	Equipment	**Total**
	£	£	£	£	**£**
Cost					
At 1 April 2021	199,000	13,294	34,780	10,146	**257,220**
Additions	–	–	17,400	–	**17,400**
Disposals	–	–	(12,575)	–	**(12,575)**
At 31 March 2022	199,000	13,294	39,605	10,146	**262,045**
Depreciation					
At 1 April 2021	–	6,644	10,073	10,146	**26,863**
Charge for the year	–	1,329	9,902	–	**11,231**
Transfers	–	–	(3,144)	–	**(3,144)**
At 31 March 2022	–	7,973	16,831	10,146	**34,950**
Carrying amount					
At 31 March 2022	199,000	5,321	22,774	–	**227,095**
At 31 March 2021	199,000	6,650	24,707	–	230,357

13. Debtors

	2022	2021
	£	£
Trade debtors	**17,594**	–
Other debtors	**8,805**	11,805
	26,399	11,805

14. Creditors: amounts falling due within one year

	2022	2021
	£	£
Social security and other taxes	**11,794**	17,683
Other creditors	**8,899**	1,320
	20,693	19,003

15. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Bank loans and overdrafts	**180,760**	188,091
Trade creditors	**1,447**	–
	182,207	188,091

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £28,656 (2021: £23,864).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	**At 31 March 22**
	£	£	£	**£**
General funds	118,863	1,044,894	(982,504)	**181,253**

18. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2022**
	£	**£**
Tangible fixed assets	227,095	**227,095**
Current assets	157,058	**157,058**
Creditors less than 1 year	(20,693)	**(20,693)**
Creditors greater than 1 year	(182,207)	**(182,207)**
Net assets	181,253	**181,253**

Liver Care and Housing LTD

England & Wales - Charity number 1159573

Accounts

COMPANY REGISTRATION NUMBER: 07076579
CHARITY REGISTRATION NUMBER: 1159573

Liver Care and Housing Ltd

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2021

GIBSON SCHOFIELD LTD
Chartered accountant
Unit 5 Enterprise Greenhouse
Salisbury Street
St Helens
WA10 1EY

Liver Care and Housing Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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Liver Care and Housing Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Liver Care and Housing Ltd
Charity registration number	1159573
Company registration number	07076579
Principal office and registered office	68 Walton Vale Liverpool L9 2BU

The trustees

D Kilduff	
D Elder	(Resigned 30 October 2020)
Company secretary	D Kilduff
Accountants	Gibson Schofield Ltd Chartered certified accountants Unit 5 Enterprise Greenhouse Salisbury Street St Helens WA10 1FY

Liver Care and Housing Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management

Governing document
Liver Care Ltd, incorporated in England and Wales on 14 November 2009, is governed by its Memorandum and Articles of Association dated 14 November 2009. It is registered as a charity with the Charity Commission. Members of the Company each agree to contribute up to £1 in the event of the charity winding up.

Appointment of trustees
As set out in the Articles of Association the trustess may appoint one of their number to be the Chair. One half of the trustees shall retire annually by rotation but may be reappointed. All members are circulated with the invitations to nominate trustees prior to the AGM advising them of the retiring trustee and requesting nominations for the AGM. When considering the appointment of trustees the board has regard to the requirement of the specialist skills needed.

Trustee induction and training
Potential new trustees attend meetings of the Board for a period to enable them to meet the trustees and to become familiar with the committee and the decision making processes, the business plan and recent financial performance of the charity. During this time they are also made aware of their legal obligations under charity and company law and the content of the Memorandum and Articles of Association, before being formally appointed.

Organisation
The charity is administered by a board of trustees, the board meets at least quarterly to discuss all operational matters.

Risk Management
The trustees have a risk management strategy which comprises a regular review of the risks the charity may face, the establishment of systems and procedures to mitigate those risks identified and the implementation of procedures designed to minimise and potential impact on the charity should those risks materialise. The systems are subject to ongoing review and development.

Objectives and activities

The objectives of the charity as defined in the Memorandum and Articles of Association are 'to provide supported accommodation to vulnerable adults and to provide home care services to people in need of care including physical disabled people, mentally impaired people and people who suffer from substance abuse'

Achievements and performance

The achievements and performance are as reflected in the financial statements. The trustees have due regard to the guidance published by the Charity Commission on public benefit.

Financial review

In the opinion of the trustees, the level of reserves is adequate given the level of activity within the company. The trustees will review the reserves policy in the light of future plans and developments. The actual reserves at the balance sheet date were £118,863 (2020 £87,733) of which all are unrestricted.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 9 September 2021 and signed on behalf of the board of trustees by:

X D Kilduff
Trustee

16-09-2021

Liver Care and Housing Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Liver Care and Housing Ltd

Year ended 31 March 2021

I report on the financial statements for the year ended 31 March 2021, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Liver Care and Housing Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Liver Care and Housing Ltd
(continued)

Year ended 31 March 2021

Independent examiner's statement

In connection with my examination, no matter has come to my attention:
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

GIBSON SCHOFIELD LTD
Chartered certified accountants
Unit 5 Enterprise Greenhouse
Salisbury Street
St Helens
WA10 1FY

Liver Care and Housing Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

31 March 2021

	Note	2021 Unrestricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments				
Donations and legacies	5	825,734	**825,734**	580,697
Other trading activities	6	51,063	**51,063**	113,947
Total income		876,797	**876,797**	694,644
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	845,667	**845,668**	666,113
Total expenditure		845,667	**845,668**	666,113
Net income and net movement in funds		31,130	**31,129**	28,531
Reconciliation of funds				
Total funds brought forward		87,733	**87,733**	59,202
Total funds carried forward		118,863	**118,863**	87,733

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

Liver Care and Housing Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

		2021		2020
		£	£	£
Fixed assets				
Tangible fixed assets	12		230,357	23,465
Current assets				
Debtors	13	11,805		9,390
Cash at bank and in hand		83,794		63,934
		95,599		73,324
Creditors: amounts falling due within one year	14	19,003		9,056
Net current assets			76,596	64,268
Total assets less current liabilities			306,953	87,733
Creditors: amounts falling due after more than one year	15		188,090	–
Net assets			118,863	87,733
Funds of the charity				
Unrestricted funds			118,863	87,733
Total charity funds	17		118,863	87,733

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

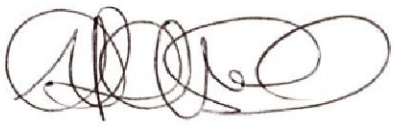
Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 9 September 2021, and are signed on behalf of the board by:

X D Kilduff
Trustee



16-09-2021

Liver Care and Housing Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 68 Walton Vale, Liverpool, L9 2BU, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the disclosure exemptions available under paragraph 1.12 of FRS 102.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Fixtures and fittings	-	10% straight line
Motor vehicles	-	25% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Liver Care Ltd is a company limited by guarantee and accordingly does not have any share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Donations				
Client contribution	85,014	**85,014**	28,053	28,053
Donations type 2	3,088	**3,088**	1,102	1,102
Grants				
Grants	737,632	**737,632**	551,542	551,542
	825,734	**825,734**	580,697	580,697

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Rental Income	51,063	**51,063**	113,947	113,947

7. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Wages and salaries	549,371	**549,371**	469,248	469,248
Pension costs	23,864	**23,864**	16,577	16,577
Rent	46,217	**46,217**	48,588	48,588
Rates & water	10,428	**10,428**	5,941	5,941
Light & heat	10,994	**10,994**	10,617	10,617
Repair, maintenance and community café renovation	91,556	**91,556**	47,513	47,513
Insurance	10,338	**10,338**	7,179	7,179
Motor vehicle expenses	18,526	**18,526**	10,756	10,756
Accountancy fees	2,800	**2,800**	4,648	4,648
Telephone	5,834	**5,834**	5,580	5,580
Other office costs	63,258	**63,258**	28,069	28,069
Depreciation	10,315	**10,315**	9,264	9,264
Profit/loss on sale of assets	2,166	**2,166**	2,133	2,133
	845,667	**845,667**	666,113	666,113

8. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	**10,315**	9,264

9. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,320**	1,320

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	**549,371**	469,248
Employer contributions to pension plans	**23,864**	16,577
	573,235	485,825

The average head count of employees during the year was 28 (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	**Total £**
Cost					
At 1 April 2020	–	13,294	21,598	10,146	**45,038**
Additions	199,000	–	46,297	–	**245,297**
Disposals	–	–	(33,115)	–	**(33,115)**
At 31 March 2021	199,000	13,294	34,780	10,146	**257,220**
Depreciation					
At 1 April 2020	–	5,315	6,524	9,734	**21,573**
Charge for the year	–	1,329	8,574	412	**10,315**
Transfers	–	–	(5,025)	–	**(5,025)**
At 31 March 2021	–	6,644	10,073	10,146	**26,863**
Carrying amount					
At 31 March 2021	199,000	6,650	24,707	–	**230,357**
At 31 March 2020	–	7,979	15,074	412	23,465

13. Debtors

	2021	2020
	£	£
Other debtors	**11,805**	9,390

14. Creditors: amounts falling due within one year

	2021	2020
	£	£
Social security and other taxes	**17,683**	7,736
Other creditors	**1,320**	1,320
	19,003	9,056

15. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Bank loans and overdrafts	**188,091**	–

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £23,864 (2020: £16,577).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 20	Income	Expenditure	At 31 March 21
	£	£	£	£
General funds	87,733	876,797	(845,667)	**118,863**

18. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	230,359	**230,359**
Current assets	95,599	**95,599**
Creditors less than 1 year	(19,003)	**(19,003)**
Creditors greater than 1 year	(188,090)	**(188,090)**
Net assets	118,863	**118,863**