

MICAH LIVERPOOL

England & Wales · Charity number 1168689

Details

Other names	+HOPE, HOPE+, MICAH
Status	Registered
Legal form	CIO
Registered	2016-08-09
Register	View on the Charity Commission register

Contact

Address	20 St. James Road Liverpool L1 7BY
Phone	01517027206
Email	ellen.loudon@liverpool.anglican.org.uk
Website	www.liverpoolcathedral.org.uk

Activities

Objects: 3. Objects The objects of the CIO are to assist persons experiencing poverty or social injustice in the Liverpool City Region, in particular (but not exclusively) those from underrepresented groups including Refugees, Asylum Seekers and those from Black and Minority Ethnic backgrounds in such ways as the Trustees from time to time think fit but in particular by:- a) Providing food and other household items through foodbanks or community marketsb) Providing advice and support to overcome financial problems and maximise their incomec) Raising public awareness of issues relating to poverty, both generally and in relation to social exclusiond) Signposting to relevant information and advisory services.e) The preservation and protection of good physical and mental health of individuals, families and the wider community of the area of benefit including the development of employability programmes to assist individuals to contribute productively to society.

Activities: Providing food banks and community shops and running employability programmes to enable people to become employed

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- Liverpool City
- Sefton

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£533,613	£444,906	£165,508	5
2023-12-31	£462,334	£462,770	-	-
2022-12-31	£482,092	£454,479	-	-
2021-12-31	£427,936	£449,860	-	-
2020-12-31	£439,002	£384,612	-	-

Trustees

Name	Role	Appointed
ANDREW HOLROYD	Chair	2017-05-02
Alissa Cassandra Koopal		2024-10-09
Annette James		2017-11-17
Dr Jon Richardson		2017-05-01
Philip Bishop		2020-02-01
REVD CANON ANTHONY O BRIEN		2016-08-09
Rev David Peter Halliwell		2025-01-19
Rev ELLEN LOUDON		2016-08-09
Sally Anne Richardson		2024-10-09
Simone Soufriere Dawes		2026-05-06

MICAH LIVERPOOL

England & Wales - Charity number 1168689

Accounts

Company registration number: CE008504

Charity registration number: 1168689

MICAH LIVERPOOL

Charitable incorporated organisation

Annual Report and Financial Statements

for the Year Ended 31 December 2024

GRC Accountants Limited
166 Banks Road
West Kirby
Merseyside
CH48 0RH

MICAH LIVERPOOL

Contents

Reference and Administrative Details	1
Trustees Annual Report incorporating Strategic Report	2 to 12
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Financial Statements	16 to 18

MICAH LIVERPOOL

Reference and Administrative Details

Trustees	Mr Paul Smith (Resigned July 2024) Reverend Canon Dr Ellen Loudon Mr Philip Bishop Reverend Canon Dr Crispin Pailing (Resigned July 2024) Reverend Canon Anthony O'Brien Canon Dr Jonathan Richardson Canon William Andrew Holroyd Ms Annette James Alissa Koopal (since October 2024)
Principal Office	St James' House Liverpool St James Road Liverpool L1 7BY
Company Registration Number	CE008504
Charity Registration Number	1168689
Independent Examiner	GRC Accountants Limited 166 Banks Road West Kirby Merseyside CH48 0RH

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

Report of the Trustees for the year ending 31st December 2024

The trustees, who are directors for the purposes of company law, are pleased to present the annual report together with the financial statements of the charitable company for the year ended 31 December 2024.

Purpose and Activity

Micah Liverpool is a social justice charity, devised by Liverpool Cathedral; Liverpool Metropolitan Cathedral of Christ the King and St Bride's Church to relieve Liverpool residents of social injustice and poverty. Micah currently has a range of delivery mechanisms to address unemployment; provide affordable food to those on low income; deliver emergency food aid to those in crisis and provide beds for children and families in bed poverty.

Micah Liverpool's core work is delivered through three main projects:

Community Markets

A Community Market is a retail outlet offering food, deemed to be surplus to requirement by supermarkets. Ambient food is sold below market prices. The Community Market is an early intervention supporting people who may be on the brink of using a foodbank. People in an identified local area pay £2.00 and choose up to 15 items from a range of ambient goods. This initiative relieves the strain on local foodbanks and offers residents' the dignity of opportunity and choice. Micah Liverpool receives surplus items, that are usable but cannot be sold from the supermarket through the food recycling charity 'FareShare'.

Foodbanks

Micah Liverpool food bank sessions are open to any individual and/or family in need. Micah provides an emergency 3-day food parcel every week, for four weeks. If after this period gathered evidence shows that further support is needed, the service will continue under continual review until it is no longer needed.

Currently Micah operates two food banks a week with key partners St Vincent de Paul and St Brides Church local to both cathedrals.

The Parish Church of St Vincent de Paul

Food bank sessions operate each Tuesday 10.30am – 12.30pm.

St Vincent de Paul Parish Church supports Micah by hosting the weekly foodbank.

St Bride's Church

Pantry Sessions operate each Thursday 10.30am – 12.30pm

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

St Bride's is one of three churches in the Parish of St Luke in The City, and includes the community of St Michael in The City, who provide growing space and is the most centrally located church in Liverpool.

Recruitability Programme

Micah Liverpool Recruitability Programme offers a 10-week programme for people not in education who are long term unemployed. The programme aims to nurture individuals, build confidence and improve their skill base in readiness for work.

All participants have the opportunity to complete a Level 2 qualification in Customer Service. Participants are offered a variety of work placements at Liverpool Anglican Cathedral through Micah Liverpool activity, and with other partners.

There are 4 key elements to the Recruitability Programme:

Work placements: Placements include roles in retail, hospitality, catering, administration, foodbank, cleaning. Placements are either on the Anglican Cathedral site or at centres where Micah is actively providing a service.

Practical training and learning opportunities: Focusing on practical skills that help people search for, and secure, the right employment, Micah provides vocational courses to build confidence, strengthen participants Curriculum Vitae (CV), hone interview skills and improve job applications.

Guaranteed interviews when ready for work: Through extensive employer engagement, Micah participants are guaranteed interviews with organisations such as Liverpool Philharmonic and the University of Liverpool.

One to one support: Micah staff support participants to create an outstanding CV and an effective response to job applications leading in due course, to prepare for interview.

Micah Recruitability programme welcomes people from all backgrounds and cultures; all faiths and none. Participants must be serious about wanting employment and are required to commit to completing the course.

Bed poverty

Micah continued its partnership with National Leeds-based charity 'Zarach' to access beds and deliver a bed poverty project. The aim continues to identify children in need of a bed through participating school referrals and to provide beds and bed bundles as appropriate to the family home.

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

The aim is to help ensure all children to have somewhere safe and comfortable to sleep and good, consistent access to healthy and nutritious food so they are ready to learn. If children lack regular nutritious meals at home, and don't have a comfortable bed to sleep on they are missing the basic foundations for healthy growth and the energy to concentrate and learn.

Zarach provides:

- New bed - frame and mattress
- Age-appropriate pyjamas
- Single Duvet and cover
- Bed sheet and pillowcases
- Age-appropriate toiletries

The Way Ahead

The Way Ahead project continued to be delivered in partnership with another local charity, Feeding Liverpool, to:

1. Scope out the feasibility and logistics of a more coordinated approach across organisations to warehousing, transportation, the collection and distribution of donations and surplus food.
2. To develop stronger relationships with local suppliers to broker discounts as a collective.
3. To increase coordination of deliveries into the city to ensure better value for money.

The project was completed in May 2024 with a full research report, Executive Summary and presentation to stakeholders in July 2024. Due to staff changes at Feeding Liverpool, the short-, medium- and long-term proposals of the report are on hold and are due to be considered by the new Director early in 2025. Some short-term proposals, such as secured wholesale discounts and a WhatsApp group to share/swap surplus food were established within the lifespan of the research study. The project intention remains for improved coordination between Feeding Liverpool network members in relation to purchasing food supplies, creating data-informed feasibility to move towards better value through coordinated purchasing.

Public Benefit

In setting our objectives and planning our activities the Trustees have considered the Charity Commission's guidance on public benefit:

The work of Micah Liverpool brings public benefit through all aspects of social justice work, including:

- community markets and food bank sessions in partnership with faith and community groups

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

- volunteering opportunities
- supporting individuals into employment and further training through the Recruitability programme
- Micah works in partnership with churches and other charities to build symbiotic relationships and deepen community cohesion. Micah is available to provide advice and share statistical data with charities that have values in sympathy.
- The Way-Ahead project is delivered in partnership with Feeding Liverpool.
- The bed poverty project is delivered in partnership with local schools and national charity 'Zarach'.
- Micah Liverpool is committed to being an advocate on behalf of the people who are supported by our work to reduce social injustice, food and bed poverty

Grant Making

Micah Liverpool is not a grant making charity and has no grant making policy.

Micah Liverpool has made no grants outside of the UK.

Micah Liverpool has made no grants to other charities, organisations or related parties

Our Volunteers

Through foodbanks and community markets Micah Liverpool has 24 regular weekly attending volunteers who support our community provision, each volunteer offers an average of 3 hours per week.

There are many volunteer roles within Micah Liverpool as seen in the table below:

Staffing

Staff salaries total: £123,396.

No Member of Micah Liverpool Staff was paid £60,000 or above.

Policies In Place

Micah Liverpool had the following policies in place at the end of 2024

- Cash handling policy
- Incident reports' policy
- Risk Map
- Safeguarding Handbook
- Health & Safety policy
- Lone working policy

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

- Equality & Diversity policy
- Privacy policy
- Complaints' procedure & flow chart
- Caller at the Door policy
- Behaviours' policy

Achievement and Performance

2024 was a time of change for Micah Liverpool. The charity's Executive Director stepped down from their post in March 2024. A strategic review of the organisation was carried out by the Executive Director of Together Liverpool who was contracted by Micah Liverpool for 0.2 FTE on a fixed 6 month period, extended by a further 3 until 31 December 2024. An increase in numbers attending the charity's foodbanks and community food markets, coupled with an increase in food prices, was typical of the national food poverty landscape, yet was clearly unsustainable. The strategic review resulted in a restructure agreed by Trustees which aimed to ensure Micah Liverpool's sustainability for the future. The strategic review resulted in a change to Micah Liverpool's Food Parcel Policy which was fully implemented in September 2024 when foodbank users would be eligible to claim 4 emergency food parcels within a 12-week period, rather than 8 parcels, as had previously been the case. The review also involved redundancy of two permanent posts and one temporary post, the latter having been established as an interim position whilst the review was carried out. Both permanent posts were officially made redundant at the end of December 2024. However, one postholder (Office Manager) resigned in September 2024. The new structure would involve two newly created posts, Social Justice Business Support Manager and Chief Executive Officer. The Strategic Review also led to a 6-month reserves policy.

2024 has been a positive year for Micah Liverpool. We have maintained delivery of our core projects:

- 2 substantial weekly foodbanks
- 2 weekly community markets
- 4 recruitability cohorts

Foodbank

In the period covered by this report Micah Liverpool foodbank distributed 17,597 food parcels. 1,846 households were supported equating to 3,070 people 818 of whom were children. As detailed above, in September 2024 Micah Liverpool updated its parcel policy. Data had shown that many foodbank users had been using the foodbank far beyond the stipulated limits, up to

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

48 times per year. The policy emphasises the foodbank's aim to provide "emergency food at points of crisis" and is intended to reflect Micah Liverpool's focus on social justice, through its signposting to and partnership with other specialist services to relieve Liverpool residents of poverty and by highlighting Micah Liverpool's Community Food Markets.

Community Food Markets

Micah's community food markets continued throughout 2024. Due to rising food costs and in recognition of the lack of sustainability, the cost of a weekly community food market shop was increased to £2. Some items continue to be donated and others are received via FareShare. The price is comparable to other community food spaces in the area who charge slightly more and offer chilled and frozen food.

In 2024 Micah Liverpool registered 496 individuals to use community markets, throughout the year there were 3,005 visits to our markets supporting up to 10,935 people in the process.

Recruitability

Throughout 2024, Micah Liverpool's Recruitability programme worked with 48 participants over four cohorts. Recruitability staff were able to support 12 participants into paid employment (25%), with a further 7 moving on to further education or apprenticeships (15%).

Of the 48 participants, 94% completed the course and 77% achieved Level 2 qualifications in customer service.

Wellbeing surveys were completed with all participants, these recorded the following holistic outcomes:

- 80% reported improvement in practical skills (20% increase from 2023)
- 75% reported improvement in social skills and confidence (18% increase from 2023)
- 84% reported improvement in employability skills (13% increase from 2023)

Participants continue to receive support once the programme is complete. In addition to the job outcome and education achievements (listed above), 21% of participants continued volunteering once the programme finished and 35% of participants have reported invitations to job interviews within 6 weeks of completing the course. The Recruitability programme continues to evolve whilst achieving impactful outcomes in terms of jobs and education and supporting people who have multiple barriers to employment.

Zarach

The partnership between Zarach and Micah Liverpool has now been in existence for 2 full years. The volunteer-led team has continued to establish itself and has gained recognition from

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

colleagues in primary, secondary and special schools as a reliable and responsive service for families in need.

Zarach is now working across the city, taking referrals from any Liverpool schools who are registered with the charity. Given the increase in poverty nationally the demand for beds has increased and as a result Zarach's national offer has been modified. Bed referrals can only be made for children aged 4-18 years in full time education. As a result partnership work with services such as Children's Centres has been put on hold.

There are now 115 Liverpool schools registered (the majority of a possible 200 Liverpool schools). Zarach Liverpool continues to develop relationships with schools, communicating through local school networks.

In 2024, 348 beds were delivered, averaging 9 beds per week in term time (39 weeks).

The Way Ahead

May 2024 marked the conclusion of The Way Ahead Project. A report was produced by The Way Ahead Coordinator with the findings of the scoping and feasibility study, focussed on collective purchasing, warehousing and transporting of food across the Feeding Liverpool network. Whilst The Way Ahead Co-ordinator was seconded to the Micah Liverpool team, Feeding Liverpool maintains ownership of the research study, having been received funding from Feeding Britain with a reach beyond that of Micah Liverpool. Feeding Liverpool and Micah Liverpool continued to work together throughout 2024 and view the partnership as crucial, with Micah Liverpool remaining part of the food alliance.

Achievements against objectives

Name of Activity	Metric	Performance
Foodbank	Provide emergency food parcels to those in crisis.	Achieved. 17,597 Food parcels provided.
	Receive enough food through donations or food bought with donated funds	Achieved. Despite the continued rise in food costs, we continued to provide enough food to meet the need of all our participants
	Bring in financial donations to the level of the previous year	Achieved. Donations this year exceeded those of 2023 Micah Liverpool completed the year with cash in hand to go forward into 2025
Recruitability Programme	44 participants	48 participants recruited

MICAHA LIVERPOOL

Trustees Annual Report incorporating Strategic Report

	40% job/further education outcome	25% job outcome rate achieved 15% into further education
	80% qualifications achieved	77% achieved L2 qualification
Community Markets	Maintain delivery of 2 community markets per year	Achieved at both venues.
	Register 20 people per community market	Average weekly registrations = 41
	Maintain surplus food supply at community markets	Achieved. Consistent supply from Neighbourly and Fareshare.
Zarach	Increase schools registered as referrers.	115 schools now registered.
	Deliver 7 beds per week.	Achieved. 7 beds delivered per week in 2024 calendar year.
Micah Overall	Obtain funding to the Charity to provide long term stability to its operations	Micah has been able to attract sufficient funding to increase reserves to support improved sustainability in its activities but longer-term commitment from funders would enhance its capability to achieve even more.

Risk Management

The biggest risks facing Micah Liverpool for 2025 and beyond are:

- Continuing cost of living rises and welfare cuts
- The increased need for emergency food aid
- The third sector becoming a more competitive market
- Increased competition for Trusts & Foundations financial support and food donations from donors.
- An unstable international landscape which affects UK food prices.
- Climate change leading to global warming resulting in food supply issues across the world
- Staff changes: a smaller team less familiar with Micah processes, procedures and network.

Safeguarding

Micah Liverpool practises safe recruitment and is committed to ensure a safe service and environment for all.

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

Micah Safeguarding Handbook is a live document, which is reviewed annually and updated appropriately as necessary.

Safeguarding is a standing item on all agendas.

Throughout 2024 Micah Liverpool provided services to support children, families and vulnerable adults.

Micah Liverpool achieved the required level of DBS checks for all roles as appropriate. All staff and volunteers completed mandatory Level 1 safeguarding training.

Finance and fundraising

Micah Liverpool is in a satisfactory financial position with sufficient reserves in place. We recognise that fundraising is important and the charity needs regular financial support.

Micah Liverpool holds reserves of £153,000, we see this as 7 months running costs and are held in the unlikely event that the charity ceases to be active. This is a combination of unrestricted funds and food stocks.

Micah Liverpool's principal sources of funds are donations from individuals, corporate donations and grants from institutions.

Micah has been assisted by generous funding from Liverpool Cathedral which cannot continue at previous levels and that is an urgent need to find long term funders who will provide stability to the operation of the charity in the longer term.

Structure, Governance and Management

Micah Liverpool was established as a CIO in 2016 and is governed according to the Micah Liverpool constitution document.

Alissa Koopal was recruited during the year and no trustees received payment during the year.

Trustees' responsibilities in relation to the financial statements

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

Company law requires the trustees to prepare financial statements for each financial year.

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and

MICAH LIVERPOOL

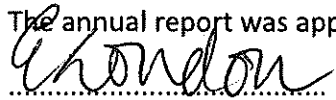
Trustees Annual Report incorporating Strategic Report

of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

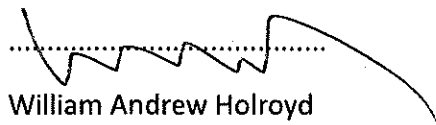
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on and signed on its behalf by:



Reverend Canon Dr Ellen Loudon

Chair of Trustees



William Andrew Holroyd

Trustee

MICAH LIVERPOOL

Independent Examiner's Report to the trustees of MICAH LIVERPOOL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

As the charity's trustees of MICAH LIVERPOOL (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of MICAH LIVERPOOL are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since MICAH LIVERPOOL's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of MICAH LIVERPOOL as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Gareth Cooper
ACCA

166 Banks Road
West Kirby
Merseyside
CH48 0RH

Date:.....

MICAHA LIVERPOOL

Statement of Financial Activities for the Year Ended 31 December 2024

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	333,248	200,365	533,613
Total income		<u>333,248</u>	<u>200,365</u>	<u>533,613</u>
Expenditure on:				
Charitable activities	4	(245,661)	(199,245)	(444,906)
Total expenditure		<u>(245,661)</u>	<u>(199,245)</u>	<u>(444,906)</u>
Net income/(expenditure)		<u>87,587</u>	<u>1,120</u>	<u>88,707</u>
Net movement in funds		87,587	-	88,707
Reconciliation of funds				
Total funds brought forward		<u>65,601</u>	<u>11,200</u>	<u>76,801</u>
Total funds carried forward	10	<u><u>153,188</u></u>	<u><u>12,320</u></u>	<u><u>165,508</u></u>
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	279,400	182,934	462,334
Total income		<u>279,400</u>	<u>182,934</u>	<u>462,334</u>
Expenditure on:				
Charitable activities	4	(279,836)	(182,934)	(462,770)
Total expenditure		<u>(239,836)</u>	<u>(182,934)</u>	<u>(462,770)</u>
Net expenditure		<u>(436)</u>	<u>-</u>	<u>(436)</u>
Net movement in funds		(436)	-	(436)
Reconciliation of funds				
Total funds brought forward		<u>66,037</u>	<u>11,200</u>	<u>77,237</u>
Total funds carried forward	10	<u><u>65,601</u></u>	<u><u>11,200</u></u>	<u><u>76,801</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 10.

MICAH LIVERPOOL

(Registration number: CE008504)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Current assets			
Stocks	7	12,320	11,200
Debtors	8	108,000	-
Cash at bank and in hand		<u>205,376</u>	<u>318,870</u>
		325,696	330,870
Creditors: Amounts falling due within one year	9	<u>(160,188)</u>	<u>(253,268)</u>
Net assets		<u>165,508</u>	<u>76,802</u>
Funds of the charity:			
Restricted funds		12,320	11,200
Unrestricted income funds			
Unrestricted funds		<u>153,188</u>	<u>65,601</u>
Total funds	10	<u>165,508</u>	<u>76,801</u>

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

Directors' responsibilities:

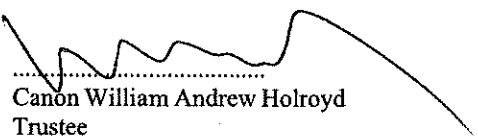
- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 8 to 15 were approved by the trustees, and authorised for issue on and signed on their behalf by:



Reverend Canon Dr Ellen Loudon
Trustee



Canon William Andrew Holroyd
Trustee

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Charity status

The charity is limited by guarantee, incorporated in, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

St James' House
20 St James Road
Liverpool
L1 7BY

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

MICAH LIVERPOOL meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2024

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow-moving stocks. Cost is determined using the first-in, first-out (FIFO).

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2024

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	General £	£	£	£
Donations and legacies;				
Donations from individuals	333,248	200,365	533,613	97,176
Grants, including capital grants;				
Grants from other charities	-	-	-	182,224
	<u>333,248</u>	<u>200,365</u>	<u>563,613</u>	<u>279,400</u>

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2024

4 Expenditure on charitable activities

Note	Unrestricted funds	Restricted funds	Total	
	General £	£	£	
Total for 2024	245,662	199,245	444,907	
Total for 2023	<u>279,863</u>	<u>182,934</u>	<u>462,770</u>	
	Activity undertaken directly £	Activity support costs £	Total 2024 £	Total 2023 £
Food parcels from purchased items	71,749	-	71,749	84,480
Food parcels from donated goods	199,245	-	199,245	182,934
Wages and salaries	-	107,746	107,746	107,040
Staff NIC	-	8,014	8,014	8,237
Staff pensions	-	7,636	7,636	7,472
Sundry	-	41,385	50,516	29,629
In-kind services	-	-	-	42,978
Travel and subsistence	-	-	-	-
	<u>270,994</u>	<u>164,781</u>	<u>444,907</u>	<u>462,770</u>

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Stock

	2024 £	2023 £
Stocks	<u>12,320</u>	<u>11,200</u>

MICAHA LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2024

8 Debtors

	2024 £	2023 £
Other debtors	<u>108,000</u>	<u>-</u>

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	<u>160,188</u>	<u>253,268</u>

10 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General	65,601	333,248	(245,662)	153,188
Restricted funds	<u>11,200</u>	<u>200,365</u>	<u>(199,245)</u>	<u>12,320</u>
Total funds	<u>76,801</u>	<u>533,613</u>	<u>(444,907)</u>	<u>165,508</u>

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	66,037	279,400	(279,836)	65,601
Restricted funds	<u>11,200</u>	<u>182,934</u>	<u>(182,934)</u>	<u>11,200</u>
Total funds	<u>77,237</u>	<u>462,334</u>	<u>(462,770)</u>	<u>76,801</u>

11 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	2024 Total funds £
Current assets	313,376	12,320	325,696
Current liabilities	<u>(160,188)</u>	<u>-</u>	<u>(160,188)</u>
Total net assets	<u>153,188</u>	<u>12,320</u>	<u>165,508</u>

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2024

	Unrestricted funds	Restricted funds	2023
	General £	£	Total funds £
Current assets	318,870	11,200	330,070
Current liabilities	(253,268)	-	(253,268)
Total net assets	65,601	11,200	76,801

12 Analysis of net funds

	At 1 January 2024 £	Cash flow £	At 31 December 2024 £
Cash at bank and in hand	318,870	(113,494)	205,376
Net funds	76,801	88,707	165,508
	At 1 January 2023 £	Cash flow £	At 31 December 2023 £
Cash at bank and in hand	245,139	73,731	318,870
Net funds	77,237	(436)	76,801

MICAH LIVERPOOL

England & Wales - Charity number 1168689

Accounts

Company registration number: CE008504

Charity registration number: 1168689

MICAH LIVERPOOL

Charitable incorporated organisation

Annual Report and Financial Statements

for the Year Ended 31 December 2023

GRC Accountants Limited
166 Banks Road
West Kirby
Merseyside
CH48 0RH

MICAH LIVERPOOL

Contents

Reference and Administrative Details	1
Trustees Annual Report incorporating Strategic Report	2 to 12
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Financial Statements	16 to 18

MICAH LIVERPOOL

Reference and Administrative Details

Trustees	Mr Paul Smith Reverend Canon Dr Ellen Loudon Mr Philip Bishop Reverend Canon Dr Crispin Pailing Reverend Canon Anthony O'Brien Canon Dr Jonathan Richardson Canon William Andrew Holroyd Ms Annette James
Principal Office	St James' House Liverpool St James Road Liverpool L1 7BY
Company Registration Number	CE008504
Charity Registration Number	1168689
Independent Examiner	GRC Accountants Limited 166 Banks Road West Kirby Merseyside CH48 0R

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

Report of the Trustees for the year ending 31st December 2023

The trustees, who are directors for the purposes of company law, are pleased to present the annual report together with the financial statements of the charitable company for the year ended 31 December 2023.

Purpose and Activity

Micah Liverpool is a social justice charity, devised by Liverpool Anglican Cathedral; Liverpool Metropolitan Cathedral of Christ the King and St Bride's Church to relieve Liverpool residents of social injustice and poverty. Micah currently has a range of delivery mechanisms to address unemployment; provide affordable food to those on low income; deliver emergency food aid to those in crisis, and provide beds for children and families in bed poverty.

Micah Liverpool's core work is delivered through three main projects:

Community Markets

A Community Market is a retail outlet offering food, deemed to be surplus to requirement by supermarkets. Ambient food is sold below market prices. The Community Market is an early intervention supporting people who may be on the brink of using a foodbank. People in an identified local area pay £1.50 and choose up to 15 items from a range of ambient goods. This initiative relieves the strain on local foodbanks and offers residents' the dignity of opportunity and choice. Micah Liverpool receives surplus items, that are usable but cannot be sold from the supermarket through the food recycling charity 'FareShare'.

Foodbanks

Micah Liverpool food bank sessions are open to any individual and/or family in need. Micah provides an emergency 3-day food parcel every week, for four weeks. If after this period gathered evidence shows that further support is needed, the service will continue under continual review until it is no longer needed.

Currently Micah operates two food banks a week with key partners St Vincent de Paul and St Brides Church local to both cathedrals.

The Parish Church of St Vincent de Paul

Pantry Sessions operate each Tuesday 10.30am – 12.30pm.

The Parish Church of St Vincent de Paul supports Micah by collecting food donations each week and has been hosting a Tuesday pantry session for over 2 years.

St Bride's Church

Pantry Sessions operate each Thursday 10.30am – 12.30pm

St Bride's is one of three churches in the Parish of St Luke in The City, and includes the community of St Michael in The City, who provide growing space and is the most centrally located church in Liverpool.

St Bride's house Micah's largest pantry session.

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

Recruitability Programme

Micah Liverpool Recruitability Programme offers a 9-week programme for people not in education who are long term unemployed. The programme aims to nurture individuals, build confidence and improve their skill base in readiness for work.

All participants complete vocational qualifications in Health & Safety, Emergency First Aid and Food Hygiene. Participants are offered a variety of work placements at Liverpool Anglican Cathedral through Micah Liverpool activity, and with other partners.

There are 4 key elements to the Recruitability Programme:

- Work placements: Placements include roles in retail, hospitality, catering, administration, foodbank, cleaning. Placements are either on the Anglican Cathedral site or at centres where Micah is actively providing a service.
- Practical training and learning opportunities: Focusing on practical skills that help people search for, and secure, the right employment, Micah provides vocational courses to build confidence, strengthen participants Curriculum Vitae (CV), hone interview skills and improve job applications.
- Guaranteed interviews when ready for work: Through extensive employer engagement, Micah participants are guaranteed interviews with organisations such as Liverpool Philharmonic and the University of Liverpool.
- One to one support: Micah staff support participants to create an outstanding CV and an effective response to job applications leading in due course, to prepare for interview.

Micah recruitability programme welcomes people from all backgrounds and cultures; all faiths and none. Participants must be serious about wanting employment and are required to commit to completing the course.

Bed poverty

Micah Liverpool identified that not all children in the city have a warm safe bed. Micah recognised the impact lack of restful sleep has on children's mental health and wellbeing and on their ability of children to learn. In 2023 Micah partnered with National Leeds based charity 'Zarach' to access beds and deliver a bed poverty project. The aim is to identify children in need of a bed through participating school referrals and to provide beds and bed bundles as appropriate to the family home.

The aim is to help ensure all children to have somewhere safe and comfortable to sleep and good, consistent access to healthy and nutritious food so they are ready to learn. If children lack regular nutritious meals at home, and don't have a comfortable bed to sleep on they are missing the basic foundations for healthy growth and the energy to concentrate and learn.

Zarach provides:

- New bed - frame and mattress
- Age-appropriate pyjamas

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

- Single Duvet and cover
- Bed sheet and pillow cases
- Age-appropriate toiletries

Way Ahead

The way ahead project is delivered in partnership with another local charity Feeding Liverpool to:

1. Scope out the feasibility and logistics of a more coordinated approach across organisations to warehousing, transportation, the collection and distribution of donations and surplus food.
2. To develop stronger relationships with local suppliers to broker discounts as a collective.
3. To increase coordination of deliveries into the city to ensure better value for money.

A major outcome of the project will be improved coordination between Feeding Liverpool network members in relation to purchasing food supplies, creating data-informed feasibility to move towards better value through coordinated purchasing.

Public Benefit

In setting our objectives and planning our activities the Trustees have considered the Charity Commission's guidance on public benefit:

- The work of Micah Liverpool, brings public benefit through all aspects of work including: community markets; food bank pantry sessions; partnership working with faith groups.
- Volunteering opportunities.
- Micah works in partnership with churches and other charities to build symbiotic relationships and deepen community cohesion. Micah is available to provide advice and share statistical data with charities that have values in sympathy.
- The Way-ahead project is delivered in partnership with Feeding Liverpool.
- The bed poverty project is delivered in partnership with local schools and national charity 'Zarach'.
- Micah Liverpool is committed to being an advocate on behalf of the people who are supported by our work to reduce social injustice, food and bed poverty

Grant Making

Micah Liverpool is not a grant making charity and has no grant making policy.

Micah Liverpool has made no grants outside of the UK.

Micah Liverpool has made no grants to other charities, organisations or related parties

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

Our Volunteers

Through foodbanks and community markets Micah Liverpool has 24 regular weekly attending volunteers who support our community provision, each volunteer offers an average of 3 hours per week.

There are many volunteer roles with in Micah Liverpool as seen in the table below:

Volunteer Role	Duties	Number of volunteers	Average hours per week per volunteer	Approximate hours per week total	Approximate hours per year total
Storeroom volunteer	<ul style="list-style-type: none"> Receiving and sorting donations Pre-packing food parcels Disposing of rubbish and recycling Preparing storeroom for parcel packing Prepacking parcels 	4	5	20	1040
Foodbank Volunteer	<ul style="list-style-type: none"> Distribute prepacked parcels Make up foodbank parcels Create bespoke parcels Greeting guests Completing voucher with participants Referring to external support services checking ID/Evidence 	16	4	64	3328
Community Market Volunteer	<ul style="list-style-type: none"> Greeting guests Registering participants Handling cash 	4	4	16	832

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

	<ul style="list-style-type: none"> Referring to external support services checking ID/Evidence 				
Administration Volunteer	<ul style="list-style-type: none"> Registering participants on database Updating databases Recording foodbank and community markets use 	2	4	8	416
Zarach Volunteer	<ul style="list-style-type: none"> take collection and delivery of all donations of beds and items. To provide call out cover on a rota basis during evenings, weekends and bank holidays, as required To deliver beds throughout Liverpool Ensure that any issues or faults arising on vehicles are reported To provide cover for the stores as required 	4	7	14	728
Total		26	17	108	6344

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

Staffing

Staff salaries total: £121,460

No Member of Micah Liverpool Staff was paid £60,000 or above.

Job Role	Location	Weekly Hours	Contract
Executive Director	Liverpool City Region	37	Permanent
Community Provisions Co-ordinator	Liverpool City Region	30	Permanent
Recruitability Programme Lead	Liverpool City Region	26	Fixed Term
Driver/Stores person	Liverpool City Region	30	Fixed Term
Office Administrator	Liverpool City Region	24	Fixed Term
Way Ahead Project Lead	Liverpool City region	16	Fixed term

Policies In Place

Micah Liverpool had the following policies in place at the end of 2023

- Cash handling policy
- Incident reports' policy
- Risk Map
- Safeguarding Handbook
- Health & Safety policy
- Lone working policy
- Equality & Diversity policy
- Privacy policy
- Complaints' procedure & flow chart
- Caller at the Door policy
- Behaviours' policy

Achievement and Performance

2023 has been a positive year for Micah Liverpool. We have maintained delivery of our core projects:

- 2 substantial weekly foodbanks,
- 2 weekly community markets
- 4 recruitability cohorts.
- We have remained in a healthy financial state and have managed to run with a small surplus for the second year running.

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

Alongside these Micah has developed two new projects in 2023, these have widened our impact on social justice throughout Liverpool and the City region.

Micah Liverpool added research and development to our body of work through the “Way Ahead Project” and partnered with National Charity Zarach to combat bed poverty and improve the health and well-being of children in the city.

Foodbank

In the period covered by this report Micah Liverpool foodbank distributed 19,101 food parcels an increase year on year for the 7th year running. 1,540 households were supported equating to 3,224 people 1,165 of whom were children.

In 2023 Micah Liverpool implemented a parcel policy which set out clear eligibility for foodbank use. The policy focuses on engagement with those people most in need of “emergency food provision”. However, data gathered highlighted that the level of poverty people live in day to day is so great that our foodbank service has become an essential weekly basic for many. On average participants receive 6 parcels from Micah Liverpool per year. Our data shows that some participants return multiple times throughout the year.

Additional pressures for Micah have come through the rising cost of food, fresh fruit and vegetables are a prime example, costs for these items rose from £280 per week in January 2023 to over £400 per week in December 2023. Prices are much higher for basic items such as pasta, rice and UHT milk - all staples of Micah food parcel.

Community Markets

Micah Liverpool has maintained delivery of two community markets throughout 2023. When C3 Church closed in October 2023 Micah was able to build a relationship with Granby Adult Learning centre and moved the Friday community market to this location.

In 2023 Micah Liverpool registered 772 individuals to use community markets, throughout the year there were 3,403 visits to our markets supporting up to 11,895 people in the process.

Recruitability

Throughout 2023 Micah Liverpool Recruitability project worked with 37 participants over four cohorts. Recruitability staff were able to support ten participants into employment (27%), with a further four moving on to further education (11%). In 2023 new metrics for measurement of success were created to capture those outcomes above and beyond core registration and job/training.

Of the 37 participants 86% completed the course, 81% achieved qualifications in customer service and hospitality. Wellbeing surveys were completed with all participants, these recorded the following soft outcomes:

- 60% reported improved in practical skills
- 57% reported improved in social skills and confidence
- 71% reported improved in employability skills

Participants continue to receive support once the programme is complete. In addition to the job outcome and education achievements (listed above), 11% of participants continued volunteering in their placements once the programme finished and 38% of participants have reported invitations to job interviews. The Recruitability programme continues to evolve whilst achieving impactful outcomes in terms of jobs and education and supporting people who have multiple barriers to employment.

Zarach

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

In July 2023 Micah Liverpool Trustees agreed to pilot a 'Bed Poverty' project to be delivered in partnership with national charity Zarach.

The project is designed to combat bed poverty through:

- building relationships with schools in an identified area to identify children and families in need,
- to receive taking referrals from them, and
- deliver identified items – beds and bed bundles.

The project successfully registered 50 School/Service referral partners, which led to 38 referrals across the Dingle, Toxteth and Wavertree wards in the city. Micah Liverpool successfully delivered 74 beds in 2023 with 106 bed bundles delivered to families.

Way Ahead

In December 2023 Liverpool's food Alliance "Feeding Liverpool" and Micah Liverpool together successfully recruited the Way Ahead Co-ordinator. The aim of this project is to rationalise spend and build value

- map where money is spent on food by the feeding Liverpool network
- engage wholesalers to broker discounts for feeding Liverpool members.

In the first month of activity the co-ordinator was able to meet with key Feeding Liverpool members and created a survey to collect the data needed to achieve the targets. We will see the outcome of this work in 2024 and beyond.

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

Achievements against objectives

Name of activity	Metric	Performance
Foodbank	Provide a parcel for all who need	Achieved 19,100 Food Parcels provided
	Receive enough food through donations or food bought with donated funds	Achieved Despite the rise in food costs we continued to provide enough food to meet the need of all our participants.
	Bring in financial donations to the level of the previous year	Achieved Donations this year exceeded those of 2022 Micah Liverpool completed the year with cash in hand to go forward into 2024.
Recruitability Programme	72 Participants	37 participants recruited.
	40% job outcome rate	27% Job outcome rate achieved. 11% into further education
	114 qualifications achieved	33 qualifications completed.
Community Markets	Maintain delivery of 2 Community Markets per year	Achieved St Dunstan's church began in March 2022 Granby Learning centre began in September 2023
	Register 20 people per community market	Achieved 772 people registered over all
	Increase "surplus" food at Community Markets	Achieved Organisations such as 'Neighbourly' provide 2 deliveries per week. Micah is Registered for Fareshare "Surplus Surplus" for an additional 40kg of food per week.
Micah Overall	Income over or akin to spend	Achieved Total operating expenses £209,606 Income £230,607

Risk Management

The biggest risk facing the Micah Liverpool for 2023 and beyond are:

- The current cost of living rises and the accompanying challenges these bring.
- The increased need for emergency food aid
- 3rd sector becoming a more competitive market.
- Increased competition for Trusts & Foundations financial support and food donations from donors.
- Due to Brexit, the war on Ukraine and climate change leading to global warming we anticipate food supply issues across the world.

Safeguarding

Micah Liverpool is committed to ensure a safe service and environment.

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

Micah Safeguarding Handbook is a live document, which is reviewed annually and updated appropriately as necessary.

Safeguarding is a standing item on all agenda.

Throughout 2023 Micah Liverpool provided services to support children, families and vulnerable adults.

Micah Liverpool achieved the required level of DBS checks for all roles as appropriate. All staff and volunteers completed mandatory Level 1 safeguarding training.

Finance and fundraising

Micah Liverpool is in a strong financial position with sufficient reserves in place and a surplus of funds in 2023.

Micah Liverpool holds and reserves of £76,801, we see this as 3 months running costs and are held in the unlikely event that the charity ceases to be active. This is a combination of unrestricted funds and food stocks.

Micah Liverpool's principle sources of funds are donations from individuals, corporate donations and grants from institutions.

Structure, Governance and Management

Micah Liverpool was established as a CIO in 2016 and is governed according to the Micah Liverpool constitution document.

No trustees were recruited during the year and no trustees received payment during the year (2023 – nil).

Trustees' responsibilities in relation to the financial statements

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

Company law requires the trustees to prepare financial statements for each financial year.

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
Reverend Canon Dr Ellen
Loudon Trustee

.....
Canon William Andrew Holroyd
Trustee

MICAH LIVERPOOL

Independent Examiner's Report to the trustees of MICAH LIVERPOOL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

Respective responsibilities of trustees and examiner

As the charity's trustees of MICAH LIVERPOOL (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of MICAH LIVERPOOL are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since MICAH LIVERPOOL's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of MICAH LIVERPOOL as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Gareth Cooper
ACCA

166 Banks Road
West Kirby
Merseyside
CH48 0RH

Date: 30/10/2024

MICAHA LIVERPOOL

Statement of Financial Activities for the Year Ended 31 December 2023

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	279,400	182,934	462,334
Total income		<u>279,400</u>	<u>182,934</u>	<u>462,334</u>
Expenditure on:				
Charitable activities	4	(279,836)	(182,934)	(462,770)
Total expenditure		<u>(239,836)</u>	<u>(182,934)</u>	<u>(462,770)</u>
Net income/(expenditure)		<u>(436)</u>	<u>-</u>	<u>(436)</u>
Net movement in funds		(436)	-	(436)
Reconciliation of funds				
Total funds brought forward		<u>66,037</u>	<u>11,200</u>	<u>77,237</u>
Total funds carried forward	10	<u><u>65,601</u></u>	<u><u>11,200</u></u>	<u><u>76,801</u></u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	270,435	211,657	482,092
Total income		<u>270,435</u>	<u>211,657</u>	<u>482,092</u>
Expenditure on:				
Charitable activities	4	(246,247)	(208,232)	(454,479)
Total expenditure		<u>(246,247)</u>	<u>(208,232)</u>	<u>(454,479)</u>
Net expenditure		<u>24,189</u>	<u>(208,232)</u>	<u>27,614</u>
Net movement in funds		24,189	3,425	27,614
Reconciliation of funds				
Total funds brought forward		<u>41,848</u>	<u>7,775</u>	<u>49,623</u>
Total funds carried forward	10	<u><u>66,037</u></u>	<u><u>11,200</u></u>	<u><u>77,237</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 10.

MICAH LIVERPOOL

(Registration number: CE008504)

Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Current assets			
Stocks	7	11,200	11,200
Debtors	8	-	-
Cash at bank and in hand		<u>318,870</u>	<u>245,139</u>
		330,870	256,339
Creditors: Amounts falling due within one year	9	<u>(253,268)</u>	<u>(179,102)</u>
Net assets		<u><u>76,802</u></u>	<u><u>77,237</u></u>
Funds of the charity:			
Restricted funds		11,200	11,200
Unrestricted income funds			
Unrestricted funds		<u>65,601</u>	<u>66,037</u>
Total funds	10	<u><u>76,801</u></u>	<u><u>77,237</u></u>

For the financial year ending 31 December 2022 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 8 to 15 were approved by the trustees, and authorised for issue on 30/10/2024 and signed on their behalf by:

.....
Reverend Canon Dr Ellen Loudon
Trustee

.....
Canon William Andrew Holroyd
Trustee

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Charity status

The charity is limited by guarantee, incorporated in, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding INil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

St James' House
20 St James Road
Liverpool
L1 7BY

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

MICAH LIVERPOOL meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2023

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	General £	£	£	£
Donations and legacies;				
Donations from individuals	97,176	182,934	280,110	355,228
Grants, including capital grants;				
Grants from other charities	182,224	-	182,224	126,864
	<u>279,400</u>	<u>182,934</u>	<u>462,334</u>	<u>482,092</u>

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2023

4 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total	
Note	General £	£	2023 £	2022 £
Total for 2023	279,836	182,934	462,770	
Total for 2022	246,247	208,232	454,479	
	Activity undertaken directly £	Activity support costs £	2023 £	2022 £
Food parcels from purchased items	84,480	-	84,480	53,386
Food parcels from donated goods	182,934	-	182,934	208,232
Wages and salaries	-	107,040	107,040	96,083
Staff NIC	-	8,237	8,237	8,102
Staff pensions	-	7,472	7,472	6,622
Sundry	-	29,629	29,629	39,076
In-kind services	-	42,978	42,978	42,978
Travel and subsistence	-	-	-	-
	267,414	195,356	462,770	454,479

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Stock

	2023 £	2022 £
Stocks	11,200	11,200

MICAHA LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2023

8 Debtors

	2023 £	2022 £
Other debtors	<u>-</u>	<u>-</u>

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	<u>253,268</u>	<u>179,102</u>

10 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	66,037	279,400	(279,836)	65,601
Restricted funds	<u>11,200</u>	<u>279,836</u>	<u>(182,934)</u>	<u>11,200</u>
Total funds	<u>77,237</u>	<u>482,092</u>	<u>(454,479)</u>	<u>76,801</u>
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	41,848	270,435	(246,247)	66,037
Restricted funds	<u>7,775</u>	<u>211,657</u>	<u>(208,232)</u>	<u>11,200</u>
Total funds	<u>49,623</u>	<u>482,092</u>	<u>(454,479)</u>	<u>77,237</u>

11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds £
	General £	£	£
Current assets	318,870	11,200	330,070
Current liabilities	<u>(253,268)</u>	<u>-</u>	<u>(253,268)</u>
Total net assets	<u>65,601</u>	<u>11,200</u>	<u>76,801</u>

MICAHA LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2023

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Current assets	245,138	11,200	256,339
Current liabilities	(179,102)	-	(179,102)
Total net assets	66,037	11,200	77,237

12 Analysis of net funds

	At 1 January 2023 £	Cash flow £	At 31 December 2023 £
Cash at bank and in hand	245,139	73,731	318,870
Net funds	77,237	(436)	76,801
	At 1 January 2022 £	Cash flow £	At 31 December 2022 £
Cash at bank and in hand	381,712	(136,573)	245,139
Net funds	49,626	27,613	77,236

MICAH LIVERPOOL

England & Wales - Charity number 1168689

Accounts

Company registration number: CE008504

Charity registration number: 1168689

MICAH LIVERPOOL

Charitable incorporated organisation

Annual Report and Financial Statements

for the Year Ended 31 December 2022

GRC Accountants Limited
166 Banks Road
West Kirby
Merseyside
CH48 0RH

MICAH LIVERPOOL

Contents

Reference and Administrative Details	1
Trustees Annual Report incorporating Strategic Report	2 to 8
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 to 18

MICAH LIVERPOOL

Reference and Administrative Details

Trustees	Reverend Dr Miranda Threlfall-Holmes Mr Paul Smith Reverend Canon Dr Ellen Loudon Ms Elizabeth Collinge Mr Philip Bishop Reverend Canon Dr Crispin Pailing Mr Nicholas Peter Mendes Reverend Canon Anthony O'Brien Canon Dr Jonathan Richardson Canon William Andrew Holroyd Ms Annette James
Principal Office	St James' House Liverpool St James Road Liverpool L1 7BY
Company Registration Number	CE008504
Charity Registration Number	1168689
Independent Examiner	GRC Accountants Limited 166 Banks Road West Kirby Merseyside CH48 0RH

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

Report of the Trustees for the year ending 31st December 2022

The trustees, who are directors for the purposes of company law, are pleased to present the annual report together with the financial statements of the charitable company for the year ended 31 December 2022.

Purpose and Activity

Micah Liverpool is a social justice charity, set up by Liverpool Cathedral, Liverpool Metropolitan Cathedral of Christ the King and St Bride's Church to relieve Liverpool residents from social injustice and poverty. We are currently running projects to combat unemployment, deliver emergency food aid and provide affordable food.

Micah Liverpool's work is delivered through three main projects:

Community Markets

A Community Market is a retail outlet that offers food, deemed to be surplus to requirement by supermarkets, for sale at below market rate prices. The main aim of our Community Market is to support people who may be on the brink of using foodbanks. This early intervention will hopefully relieve the strain on local foodbanks as well as offering residents opportunity and choice when grocery shopping. Micah Liverpool already receives items from supermarkets through the food recycling charity, 'FareShare'. Through this service it receives items that cannot be 'sold' but are still usable.

Foodbanks

Micah Liverpool food bank pantry sessions are open to individuals and families in need. We provide an emergency 3 day food parcel once a week, for four weeks. If after this period evidence shows that further support is needed, the service continues up to such time as it is no longer needed.

Currently Micah Liverpool operates two pantries a week from churches local to both cathedrals. This is providing 3 days of Emergency Food Aid for each guest.

The Parish Church of St Vincent de Paul

Pantry Session Tuesdays 10.30am – 12.30pm

The Parish Church of St Vincent de Paul is a key partner in the delivery of Emergency Food Aid and has been hosting a Tuesday pantry session for over 2 years, as well as supporting Micah Liverpool with food donations every week.

St Bride's Church

Pantry Session Thursdays 10.30am – 12.30pm

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

St Bride's is one of three churches that make up the Parish of St Luke in The City. They include St Michael in The City, the most centrally located church in Liverpool, about five minutes' walk from the city centre.

St Bride's is a key partner for the delivery of Emergency Food Aid as it houses our biggest pantry session.

Recruitability Programme

Micah Liverpool Recruitability Programme offers a 9 week programme for people who have been long term unemployed. The programme aims to build confidence, improve skills and nurture individuals in readiness for work.

Micah Liverpool's work is delivered through three main projects:

Community Markets

A Community Market is a retail outlet that offers food, deemed to be surplus to requirement by supermarkets, for sale at below market rate prices. The main aim of our Community Market is to support people who may be on the brink of using foodbanks. This early intervention will hopefully relieve the strain on local foodbanks as well as offering residents opportunity and choice when grocery shopping. Micah Liverpool already receives items from supermarkets through the food recycling charity, 'FareShare'. Through this service it receives items that cannot be 'sold' but are still usable.

Foodbanks

Micah Liverpool food bank pantry sessions are open to individuals and families in need. We provide an emergency 3 day food parcel once a week, for four weeks. If after this period evidence shows that further support is needed, the service continues up to such time as it is no longer needed.

Currently Micah Liverpool operates two pantries a week from churches local to both cathedrals. This is providing 3 days of Emergency Food Aid for each guest.

The Parish Church of St Vincent de Paul

Pantry Session Tuesdays 10.30am – 12.30pm

The Parish Church of St Vincent de Paul is a key partner in the delivery of Emergency Food Aid and has been hosting a Tuesday pantry session for over 2 years, as well as supporting Micah Liverpool with food donations every week.

St Bride's Church

Pantry Session Thursdays 10.30am – 12.30pm

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

St Bride's is one of three churches that make up the Parish of St Luke in The City. They include St Michael in The City, the most centrally located church in Liverpool, about five minutes' walk from the city centre.

St Bride's is a key partner for the delivery of Emergency Food Aid as it houses our biggest pantry session.

Recruitability Programme

Micah Liverpool Recruitability Programme offers a 9 week programme for people who have been long term unemployed. The programme aims to build confidence, improve skills and nurture individuals in readiness for work.

The programme offers a variety of work placements at Liverpool Anglican Cathedral and through Micah Liverpool activity, as well as building partnerships with employers through our network at the cathedral.

All participants attend Recruitability training and complete vocational qualifications in Health & Safety, Emergency First Aid and Food Hygiene.

There are 4 key elements to the Recruitability Programme:

- **Work placements**

Roles include retail, hospitality, catering, administration, food bank, cleaning and more. Placements are on the Anglican Cathedral site or at centres of Micah Liverpool activity.

- **Practical training and learning opportunities**

As well as focusing on practical skills that help people search for, and secure, the right employment, we also provide vocational courses that strengthen their Curriculum Vitae, interview skills and job applications.

- **Guaranteed interviews when ready for work**

Through extensive employer engagement, Micah participants are able to access guaranteed interviews with organisations such as Liverpool Philharmonic and the University of Liverpool.

- **One to one support when needed**

One to one support from one of our co-ordinators helps participants to create an outstanding CV and an effective application and in due course, to prepare for interview.

The programme has no faith requirements and welcomes people from all backgrounds, cultures, faiths or none. We stipulate two requirements; participants must want to gain employment and must be able to commit to the whole course.

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

Public Benefit

In setting our objectives and planning our activities the Trustees have considered the Charity Commission's guidance on public benefit. Our work is marked by:

- The work of Micah Liverpool, specifically through our community provision projects has delivered public benefit despite varying circumstances due to pandemic restrictions. Our food bank pantries sessions continued and provided an important public service throughout 2022.
- Micah Liverpool has endeavored to work in partnership with other charities, partners and churches to increase community cohesion and enhance the communities we work in. Also Micah is available to provide advice, share statistical data and support other charities that have values in sympathy with our own.
- Micah Liverpool is committed to advocating on behalf of the people we support to reduce social injustice and food poverty

Grant Making

Micah Liverpool is not a grant making charity and has no grant making policy.

Micah Liverpool has made no grants outside of the UK.

Micah Liverpool has made no grants to other charities, organisations or related parties

Our Volunteers

Through foodbanks and community markets Micah Liverpool has 24 regular weekly attending volunteers who support our community provision, each volunteer offers an average of 3 hours per week.

There are many volunteer roles with in Micah Liverpool as seen in the table below:

Volunteer Role	Duties	Number of volunteers	Average hours per week per volunteer	Approximate hours per week total	Approximate hours per year total
Storeroom volunteer	<ul style="list-style-type: none">• Receiving and sorting donations• Pre-packing food parcels• Disposing of rubbish and recycling• Preparing storeroom for parcel packing• Prepacking parcels	4	5	20	1040

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

Foodbank Volunteer	<ul style="list-style-type: none"> • Distribute prepacked parcels • Make up foodbank parcels • Create bespoke parcels • Greeting guests • Completing voucher with participants • Referring to external support services checking ID/Evidence 	16	4	64	3328
Community Market Volunteer	<ul style="list-style-type: none"> • Greeting guests • Registering participants • Handling cash • Referring to external support services checking ID/Evidence 	4	4	16	832
Administration Volunteer	<ul style="list-style-type: none"> • Registering participants on database • Updating databases • Recording foodbank and community markets use 	2	4	8	416
Total		26	17	108	5616

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

Staffing

Staff salaries total: £110,807

No Member of Micah Liverpool Staff was paid £60,000 or above.

Job Role	Location	Weekly Hours	Contract
Executive Director	Liverpool City Region	37	Permanent
Recruitability Programme Lead	Liverpool City Region	26	Fixed Term
Community Provisions Co-ordinator	Liverpool City Region	30	Permanent
Driver/Stores person	Liverpool City Region	30	Fixed Term
Office Administrator	Liverpool City Region	24	Fixed Term

Achievement and Performance

2022 has been the most challenging year for Micah Liverpool since our inception in 2017. At the beginning of the year we had seen an end to the immediate impact of the pandemic and begin to build our activity back to pre-pandemic levels. Although this has been the case with regards to Micah Liverpool's foodbanks it is not the case with other projects. In addition to these challenges Micah Liverpool took the decision to relocate our office and food storage facility in April. A 40% staff turnover in the period also brought its own operational challenges.

In 2022 Micah Liverpool has sought to improve in a number of ways. We have undergone an external safeguarding audit and improved our practices and safeguarding policy as a result. We undertook a food parcel review and have made steps by creating a food parcel policy to make our food projects more consistent with each other. Micah Liverpool introduced a donor relations strategy as well as making improvements to our social media and website. We have moved premises and improved our food storage site. Having staff changes allowed Micah Liverpool to turn a problem into a solution by improving the staffing structure of the charity making us more streamlined and cost effective.

Micah Liverpool foodbanks have delivered a remarkable 18,687 food parcels in 2022. This project was particularly challenging due to the impact of UK cost of living rises throughout the year. In March we saw a significant drop in donations of food and finance. Alongside this, Micah Liverpool had changes in staff to manage as well as the re-introduction of volunteers and new working practices.

Community Markets have had a positive impact on the communities that Micah supports. Our goal was to create 3 new community markets in 2022. Due to food shortages across the country and local food donations being down, Micah Liverpool was able to establish only 2 new community markets. These markets were in fact more successful than we had forecast, with 6 times the number of registrations above our original target.

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

In February 2022, Micah Liverpool was able to recruit, with the support of the staff of Liverpool Cathedral, the first participants to the Recruitability Programme. The biggest challenge resulted from anxieties about Covid 19 with the emergence of the Omicron variant in late in 2021. To overcome this, work was done to build relationship with referral partners. In the end, Micah Liverpool supported 40 participants on the programme with 22.5% moving on to employment.

Overview

2022 has been the most challenging year for Micah Liverpool since our inception in 2017. At the beginning of the year we had seen an end to the immediate impact of the pandemic and begin to build our activity back to pre-pandemic levels. Although this has been the case with regards to Micah Liverpool's foodbanks it is not the case with other projects. In addition to these challenges Micah Liverpool took the decision to relocate our office and food storage facility in April. A 40% staff turnover in the period also brought its own operational challenges.

In 2022 Micah Liverpool has sought to improve in a number of ways. We have undergone an external safeguarding audit and improved our practices and safeguarding policy as a result. We undertook a food parcel review and have made steps by creating a food parcel policy to make our food projects more consistent with each other. Micah Liverpool introduced a donor relations' strategy as well as making improvements to our social media and website. We have moved premises and improved our food storage site. Having staff changes allowed Micah Liverpool to turn a problem into a solution by improving the staffing structure of the charity making us more streamlined and cost effective.

Micah Liverpool foodbanks have delivered a remarkable 18,687 food parcels in 2022. This project was particularly challenging due to the impact of UK cost of living rises throughout the year. In March we saw a significant drop in donations of food and finance. Alongside this, Micah Liverpool had changes in staff to manage as well as the re-introduction of volunteers and new working practices.

Community Markets have had a positive impact on the communities that Micah supports. Our goal was to create 3 new community markets in 2022. Due to food shortages across the country and local food donations being down, Micah Liverpool was able to establish only 2 new community markets. These markets were in fact more successful than we had forecast, with 6 times the number of registrations above our original target.

In February 2022, Micah Liverpool was able to recruit, with the support of the staff of Liverpool Cathedral, the first participants to the Recruitability Programme. The biggest challenge resulted from anxieties about Covid 19 with the emergence of the Omicron variant in late in 2021. To overcome this, work was done to build relationship with referral partners. In the end, Micah Liverpool supported 40 participants on the programme with 22.5% moving on to employment.

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

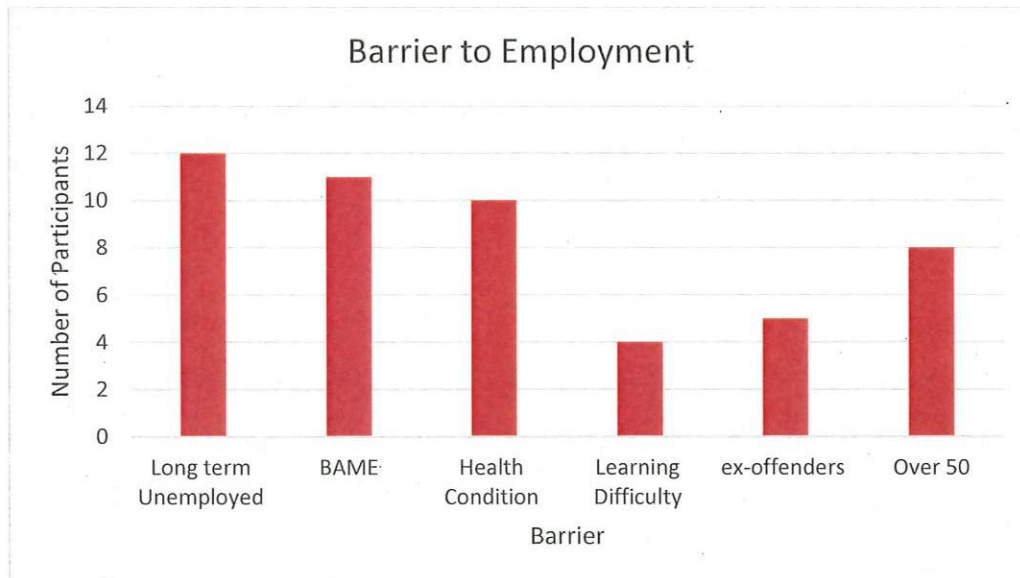
Projects

Recruitability programme

Micah Liverpool successfully recruited the Programme Lead in November 2021 with a view to relaunching the Micah Liverpool Recruitability project in February 2022. Work was needed to build relationships with referral sources throughout December 2021 and January 2022. Micah Liverpool successfully built relationships with JCP, HIW, Sahir House as well as taking referrals from our other projects, improving the level of referrals. More work needs to be done to hit our targets in 2023. Throughout 2022 Micah Liverpool supported three cohorts of participants each through a 9 week programme.

The three cohorts included 40 participants in total with 8 entering employment. Overall, 32 participants received qualifications in customer service through 3D training, our education delivery partner. Another improvement to the programme has been the reinvestment in building relationships with employers. We have re-established links with University of Liverpool, John Moores University, Andrew Collinge and have built further on our partnerships with PC24 and Liverpool Philharmonic.

Of the 40 programme participants, many had multiple barriers to employment as shown in the chart below.



Although the employment market is challenging, in the current climate there are opportunities for Micah Liverpool to engage with people who have barriers to employment and support those people into work. A continued effort on participant recruitment and engaging with employers will be needed to achieve our targets in 2023

Foodbank

The emergency food aid project, Micah Liverpool Foodbank, has consistently grown in size year on year for the past 6 years. There was an expectation that 2022 would see a decrease in demand over high levels of Foodbank usage in 2021. These had been due to the adverse

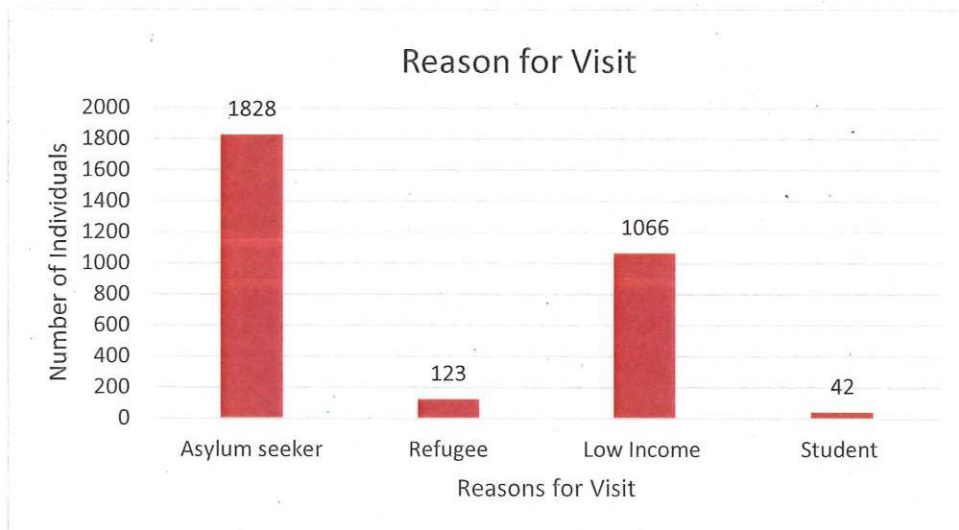
MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

effects of the pandemic. However in 2022, Micah Liverpool delivered the most parcels ever in a calendar year; a total of 18,687 with a 3% rise from 2021.

The challenges in 2022 were significant. In March 2022 Micah Liverpool began to see a drop in regular local food donations. Our food redistribution partner 'Fareshare' alerted us throughout the year that nobody would receive additional food so reflecting food shortages at wholesalers and supermarkets. Alongside this we have seen the price of food parcels rise, with dry pasta doubling in price. Consequently we had to invest financially in food provision spending £48,000 on food in 2022 as donations dropped, food prices increased and the demand for our service went up.

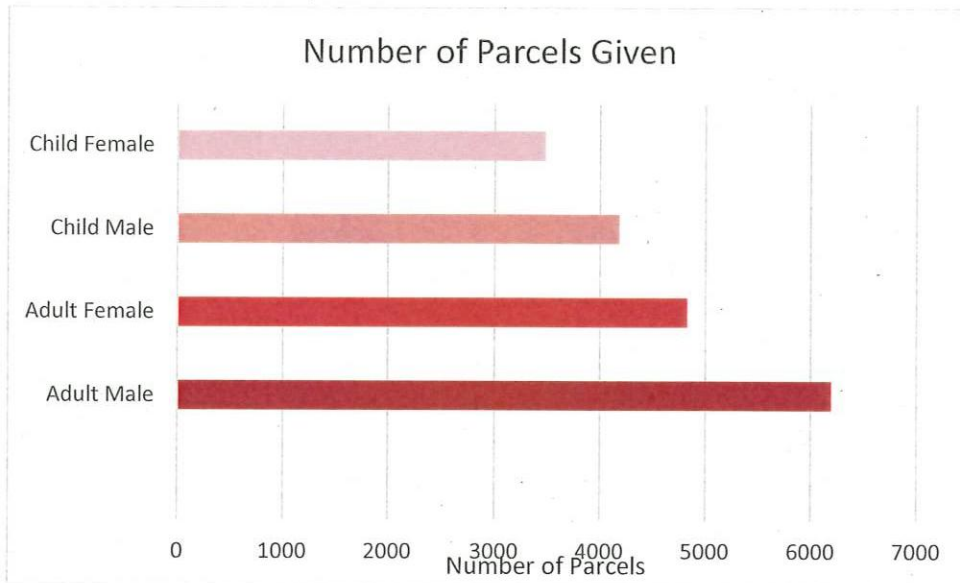
Throughout 2022 Micah Liverpool provided 18,687 food parcels to 3,059 individuals. The average foodbank visitor used the foodbank 6 times in 2022, showing greater reliance on foodbanks than ever before. The majority of recipients are asylum seekers but low income continues to affect local residents and they have become more reliant on our foodbanks.



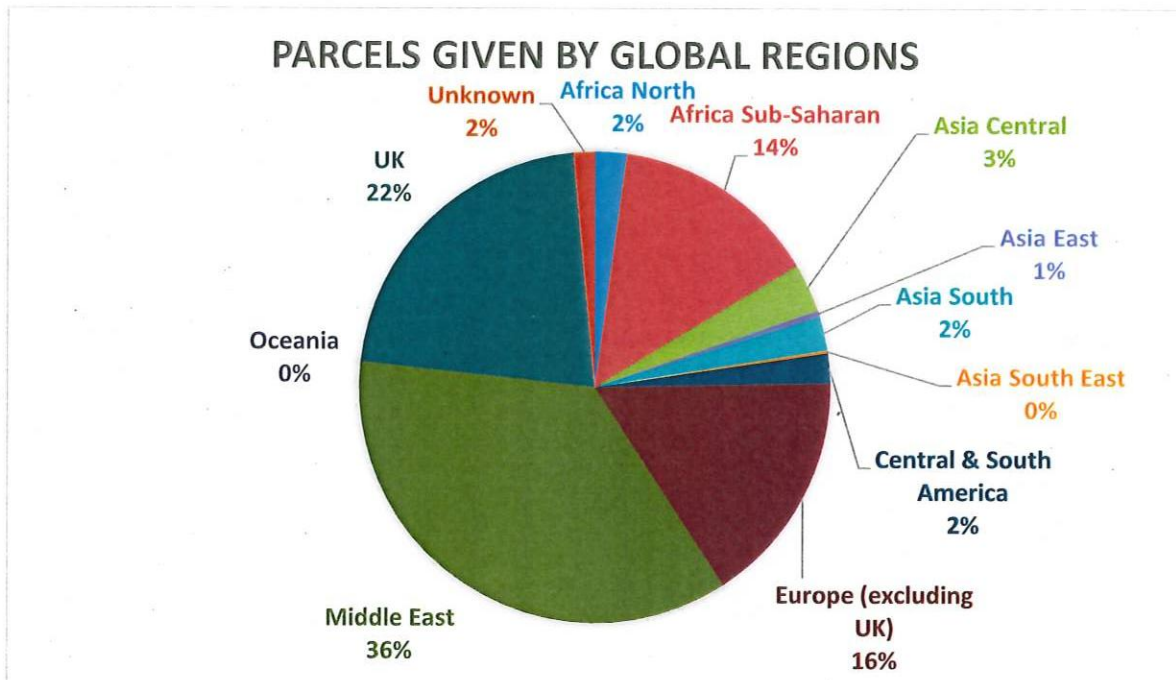
Of parcels provided we gave most to adult males, making up 33% of the total, with the bar chart below showing a further breakdown.

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report



This data also shows that although refugees and asylum seekers would usually be classed as a transient demographic, they are in fact being held in hostels & hotels for up to and beyond 6 weeks. The chart below shows where the people we support have come from. Having such diverse demographics of people using our foodbanks is another challenge which Micah Liverpool has to overcome, specifically language and cultural barriers, as well as striving to supply a food parcel that will meet the needs of everyone whom we support.



MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

Community Markets

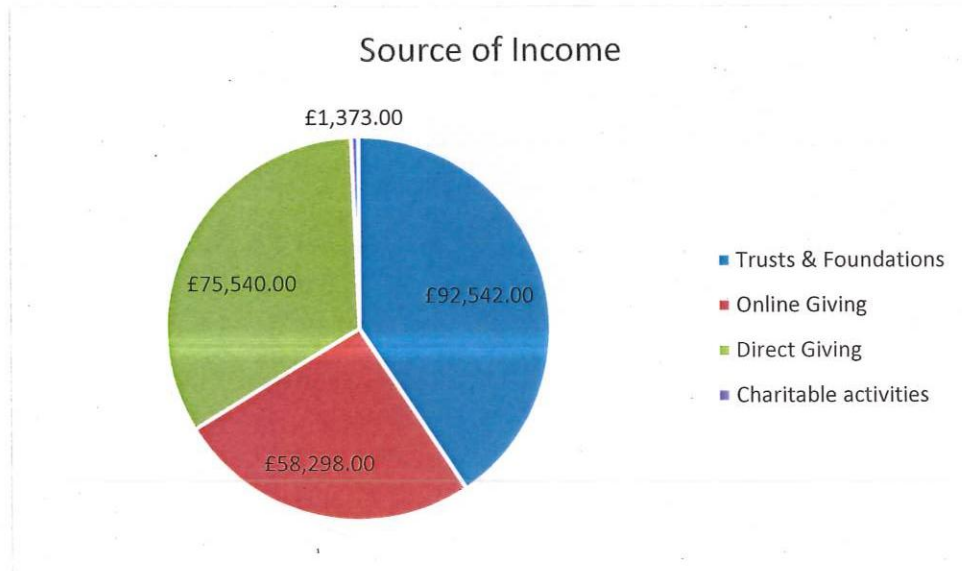
In March 2022 we created our first Community Market, in partnership with the Lauda project based at St. Dunstan's Church in the Wavertree area of Liverpool. This CM was created in direct response to extreme pressure on St Bride's food pantry where we had seen visits from very large numbers of Roma families. This market was a huge success from the outset. We had aimed for 20 registrations initially but by the end of 2022 we had recorded 149 registrations. We also saw a related and significant drop in the number of large families using our foodbank provision since introducing the CM.

In September 2022 we were given the opportunity to create a second Community Market in partnership with PBAM (Powerful Beyond All Measure) based at C3 Church in the Everton/Central area of Liverpool. This was targeted at one of the most socially deprived areas in Liverpool and PBAM was able to support the community focus. There were 113 new registrations in the 3 month period.

Our target was to create a third community market in the city during 2022. However, due to food supply issues and lack of food donations, we were unable to commit to a third market without adverse effect on our existing markets and foodbanks. This will be kept under review.

Achievements

The challenges that Micah Liverpool has had to overcome in 2022 will define our successes. Our most significant achievement in 2022 has been the fundraising work. Through multiple sources including trust and foundation applications, online fundraising, personal fundraising and corporate giving, Micah Liverpool was able to generate income 16% above our operating costs. This takes into consideration the additional cost of office and storage space as well as cost of living rises. The success for this income generation was work done early in the year to concentrate on trust and foundation applications which resulted in £92,542 of funds awarded. Positive national press reporting in June saw online giving reach £58,298 in 2022.



N.B Gift Aid included in Direct Giving, in-kind contributions not included

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

Overall, Micah Liverpool's greatest achievement is not only maintaining delivery of our projects but adding to and improving the work we do, whilst under significant external pressures. These include cost of living rises, fuel prices, surges in food prices, food supply issues, increasing unemployment rates and a substantial drop in local food donations. Other charities will have felt these pressures too but Micah Liverpool has been able to respond and continue to deliver support to people who need it most.

Conclusions

Micah Liverpool has overcome challenges in 2022 that were out of its control but our response was to meet challenges head on and keep the people we support at the heart of our work. On average Micah Liverpool was supporting 365 people per week at its community provision projects with 10 participants per cohort on the Recruitability project receiving targeted and in depth support per week.

This year we have improved our policies and practices, donor relations and external communications. We have underachieved on targets set in 2021 in key areas, such as Recruitability and Community Markets but have had outcomes that exceeded our expectations in these projects. We have again improved our balance sheet and added to our reserves which is vital in the current climate. Micah Liverpool is a stronger charity at the end of 2022 than it was at the beginning of 2022 despite the challenges faced through the year.

Micah Liverpool has no serious incidents to report throughout 2022

Future Plans and Objectives

The usual objectives set for Micah Liverpool to achieve within each year are:

Name of activity	Metric	Performance
Foodbank	Provide a parcel for all who need	Achieved 18,687 Parcels provided
	Receive enough food through donations or food bought with donated funds	Achieved Value of food donated was £211,657 with food to the value of £48,361 being bought
	Bring in financial donations to the level of the previous year	Achieved Donations exceeded 2021 and Micah Liverpool recorded a surplus of cash
Recruitability Programme	72 Participants	40 participants recruited
	40% job outcome rate	22.5% Job outcome rate achieved
	114 qualifications received	

MICAHA LIVERPOOL

Trustees Annual Report incorporating Strategic Report

		32 qualifications completed
Community Markets	Open 2 Community Markets per year	Achieved St Dunstan's church began in March C3 Church began in June
	Register 20 people per community markets	Achieved St Dunstan's Church had 149 people registered C3 Church had 113 people registered
	Increase "surplus" food at Community Markets	Achieved Relationship with Liverpool Zero Waste to receive surplus bread, sporadically. Relationship with Greens for Good to receive surplus vegetables, weekly.
Micah Overall	Income over or akin to spend	Achieved Total operating expenses £190,575 Income £227,606
	Improvement in premises and storeroom	Achieved Office and storeroom relocation completed in March 2022

Risk Management

The biggest risk facing the Micah Liverpool for 2023 and beyond is the current cost of living rises and the accompanying challenges these bring. The first being the increased need for emergency food aid provision as the 3rd sector is increasingly become a more competitive market.

Allied to this is the increase competition for Trusts & Foundations and accessing financial support and food donations from donors.

Due to Brexit, the war on Ukraine and global warming there will also be food supply issues in the UK.

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

Safeguarding

Throughout 2022 Micah Liverpool provided services that supported both children and vulnerable adults.

Micah Liverpool obtained the required level of DBS checks for all roles that were eligible and provided mandatory L1 safeguarding training to all roles that have any contact with children or vulnerable adults.

All standard DBS checks were obtained for necessary roles.

Finance and fundraising

Micah Liverpool is in a strong financial position with sufficient reserves in place and a surplus of funds in 2022.

Micah Liverpool holds an unrestricted reserve of £71,062, we see this as 3 months running costs and are held in the unlikely event that the charity ceases to be active.

Micah Liverpool's principle sources of funds are donations from individuals, corporate donations and grants from institutions. During the year Micah received grants from the Workers Union Association (£14,304) and Household Support Fund (£13,494).

Structure, Governance and Management

Micah Liverpool was established as a CIO in 2016 and is governed according to the Micah Liverpool constitution document.

No trustees were recruited during the year and no trustees received payment during the year (2021 – nil).

Trustees' responsibilities in relation to the financial statements

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

Company law requires the trustees to prepare financial statements for each financial year.

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

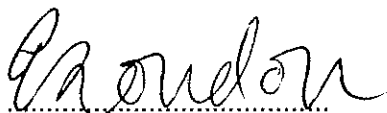
MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity and signed on its behalf by:



Reverend Canon Dr Ellen
Loudon Trustee



Canon William Andrew Holroyd
Trustee

MICAH LIVERPOOL

Independent Examiner's Report to the trustees of MICAH LIVERPOOL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

As the charity's trustees of MICAH LIVERPOOL (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of MICAH LIVERPOOL are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since MICAH LIVERPOOL's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of MICAH LIVERPOOL as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Gareth Cooper
ACCA

166 Banks Road
West Kirby
Merseyside
CH48 0RH

Date:.....

MICAHA LIVERPOOL

Statement of Financial Activities for the Year Ended 31 December 2022

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	270,435	211,657	482,092
Total income		270,435	211,657	482,092
Expenditure on:				
Charitable activities	4	(246,247)	(208,232)	(454,479)
Total expenditure		(246,247)	(208,232)	(454,479)
Net income/(expenditure)		24,189	(208,232)	27,614
Net movement in funds		24,189	3,425	27,614
Reconciliation of funds				
Total funds brought forward		41,848	7,775	49,623
Total funds carried forward	10	66,037	11,200	77,237
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	198,336	229,600	427,936
Total income		198,336	229,600	427,936
Expenditure on:				
Charitable activities	4	(220,260)	(229,600)	(449,860)
Total expenditure		(220,260)	(229,600)	(449,860)
Net expenditure		(21,924)	-	(21,924)
Net movement in funds		(21,924)	-	(21,924)
Reconciliation of funds				
Total funds brought forward		63,772	7,775	71,547
Total funds carried forward	10	41,848	7,775	49,623

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 10.

MICAH LIVERPOOL

(Registration number: CE008504)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Current assets			
Stocks	7	11,200	12,800
Debtors	8	-	60,000
Cash at bank and in hand		<u>245,139</u>	<u>381,712</u>
		256,339	454,512
Creditors: Amounts falling due within one year	9	<u>(179,102)</u>	<u>(404,889)</u>
Net assets		<u>77,237</u>	<u>49,624</u>
Funds of the charity:			
Restricted funds		6,175	7,775
Unrestricted income funds			
Unrestricted funds		<u>71,062</u>	<u>41,848</u>
Total funds	10	<u>77,237</u>	<u>49,623</u>

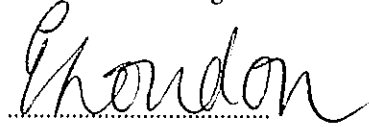
For the financial year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

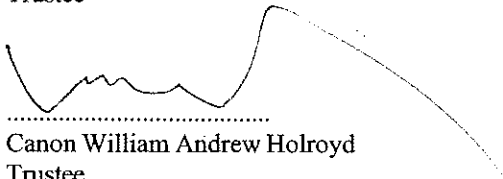
- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 8 to 15 were approved by the trustees, and authorised for issue on and signed on their behalf by:



Reverend Canon Dr Ellen Loudon
Trustee



Canon William Andrew Holroyd
Trustee

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Charity status

The charity is limited by guarantee, incorporated in, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding INil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

St James' House
20 St James Road
Liverpool
L1 7BY

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

MICAH LIVERPOOL meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2022

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2022

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	General £	£	£	£
Donations and legacies;				
Donations from individuals	143,571	211,657	355,228	384,958
Grants, including capital grants;				
Grants from other charities	126,864	-	126,864	42,978
	<u>270,435</u>	<u>211,657</u>	<u>482,092</u>	<u>427,936</u>

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2022

4 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total	
Note	General £	funds £	2022 £	2021 £
Total for 2022	246,247	208,232	454,479	
Total for 2021	220,260	229,600	449,860	
	Activity undertaken directly £	Activity support costs £	Total 2022 £	Total 2021 £
Food parcels from purchased items	53,386	-	53,386	60,832
Food parcels from donated goods	208,232	-	208,232	229,600
Wages and salaries	-	96,083	96,083	85,692
Staff NIC	-	8,102	8,102	7,032
Staff pensions	-	6,622	6,622	5,381
Sundry	-	39,076	39,076	18,345
In-kind services	-	42,978	42,978	42,978
Travel and subsistence	-	-	-	-
	261,618	192,861	454,479	449,860

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Stock

	2022 £	2021 £
Stocks	11,200	12,800

MICAHA LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2022

8 Debtors

	2022 £	2021 £
Other debtors	<u>-</u>	<u>60,000</u>

9 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	<u>179,102</u>	<u>404,889</u>

10 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	41,848	270,435	(246,247)	66,037
Restricted funds	<u>7,775</u>	<u>211,657</u>	<u>(208,232)</u>	<u>11,200</u>
Total funds	<u>49,623</u>	<u>482,092</u>	<u>(454,479)</u>	<u>77,237</u>
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General	63,772	198,336	(220,260)	41,848
Restricted funds	<u>7,775</u>	<u>229,600</u>	<u>(229,600)</u>	<u>7,775</u>
Total funds	<u>71,547</u>	<u>427,936</u>	<u>(449,860)</u>	<u>49,623</u>

11 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Current assets	245,138	11,200	256,339
Current liabilities	<u>(179,102)</u>	<u>-</u>	<u>(179,102)</u>
Total net assets	<u>66,037</u>	<u>11,200</u>	<u>77,237</u>

MICAHA LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2022

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Current assets	73,362	253,065	326,427
Current liabilities	(25,231)	(229,649)	(254,880)
Total net assets	48,131	23,416	71,547

12 Analysis of net funds

	At 1 January 2022 £	Cash flow £	At 31 December 2022 £
Cash at bank and in hand	381,712	(136,573)	245,139
Net funds	84,561	(136,573)	239,427
	At 1 January 2021 £	Cash flow £	At 31 December 2021 £
Cash at bank and in hand	239,427	142,285	381,712
Net funds	239,427	142,285	381,712

Liz Call 14/6/2023
Wichman March 2023
Manda W. June 2023

MICAH LIVERPOOL

England & Wales - Charity number 1168689

Accounts

Company registration number: CE008504

Charity registration number: 1168689

MICAH LIVERPOOL

Charitable incorporated organisation

Annual Report and Financial Statements

for the Year Ended 31 December 2021

GRC Accountants Limited
166 Banks Road
West Kirby
Wirral
Merseyside
CH48 0RH

MICAH LIVERPOOL

Contents

Reference and Administrative Details	1
Trustees Annual Report incorporating Strategic Report	2 to 9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 17

MICAH LIVERPOOL

Reference and Administrative Details

Charity Registration Number	1168689
Company Registration Number	CE008504
Registered Office	3rd Floor Walker House Exchange Flags Liverpool L2 3YL
Independent Examiner	GRC Accountants Limited 166 Banks Road West Kirby Wirral Merseyside CH48 0RH

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2021.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Reverend Dr Miranda Threlfall-Holmes
	Mr Paul Smith
	Reverend Canon Dr Ellen Loudon
	Ms Elizabeth Collinge
	Ms Kathryn Yates
	Reverend Dr Crispin Pailing
	Mr Nicholas Peter Mendes
	Reverend Canon Anthony O'Brien
	Canon Dr Jonathan Richardson
	Canon William Andrew Holroyd
	Ms Annette James
	Mr Philip Bishop

Purpose and Activity

Micah Liverpool is a social justice charity, set up by Liverpool Cathedral, Liverpool Metropolitan Cathedral of Christ the King and St Bride's Church to relieve Liverpool residents from social injustice and poverty. We are currently running projects to combat unemployment, deliver emergency food aid and affordable food.

Micah Liverpool is a social justice charity, set up by Liverpool Cathedral, Liverpool Metropolitan Cathedral of Christ the King and St Bride's Church to relieve Liverpool residents from social injustice and poverty. We are currently running projects to combat unemployment, deliver emergency food aid and affordable food.

Micah Liverpool's work is delivered through three main projects:

Community Markets: A Community Market is a retail outlet that offers food deemed to be surplus to requirement by supermarkets, for sale at below market rate prices. The main aim of our Community Market is to support people who may be on the brink of using foodbanks. This early intervention will hopefully relieve strain on local foodbanks as well as offering residents opportunity and choice when grocery shopping. Micah Liverpool already receives items from supermarkets through the food recycling charity, FareShare. Through this service Micah Liverpool receives items that cannot be 'sold' but are still usable.

Foodbanks: Micah Liverpool food bank pantry sessions are open to individuals and families in need. We provide an emergency 3 day food parcel once a week, for four weeks. If after this period evidence shows that further support is needed, the service continues up to such time as it is no longer needed.

Currently Micah Liverpool operates two pantries a week from churches local to both cathedrals, providing 3 days of Emergency Food Aid for each guest.

The Parish Church of St Vincent de Paul: Pantry Session Tuesday 10.30am – 12.30pm

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

The Parish Church of St Vincent de Paul is a key partner in the delivery of Emergency Food Aid and has been hosting a Tuesday pantry session for over 2 years, as well as supporting Micah Liverpool with food donations every week.

St Brides Church: Pantry Session Thursdays 10.30am – 12.30pm

St Brides is one of three churches that make up the Parish of St Luke In The City - they include St Michael In The City, the most centrally located church in Liverpool, about five minutes' walk from the city centre. St Brides is a key partner for the delivery of Emergency Food Aid as it houses our biggest pantry session.

Volunteer programme: Micah Liverpool Volunteer Programme offers a 9-week programme for people who have been long term unemployed. The programme aims to build confidence, improve skills, and nurture individuals in readiness for work.

The programme offers a variety of volunteering roles at Liverpool Anglican Cathedral as well as building partnerships with employers through our network at the cathedral. All volunteers attend Recruitability training and complete vocational qualifications in Health & Safety, Emergency First Aid and Food Hygiene.

There are four key elements to the Volunteer Programme:

Voluntary placements: Roles include retail, hospitality, catering, administration, food bank, cleaning and more. All voluntary placements are on the Anglican Cathedral site

Practical training and learning opportunities as well as focusing on practical skills that help people search for, and secure, the right employment. We also provide vocational courses that strengthen Curriculum Vitae, interview skills and job applications

Guaranteed interviews when you're ready for work: Through extensive employer engagement Micah volunteers are able to access guaranteed interviews with organisations such as Liverpool Philharmonic and the University of Liverpool

One to one support when needed: One to one support from one of our co-ordinators help volunteers to create an outstanding CV, an effective application and in due course prepare for interview.

The programme has no religious requirements and welcomes people from all backgrounds, cultures, faiths and none. We have two requirements; volunteers must want to gain employment and must be able to commit to the whole course.

Public Benefit

In setting our objectives and planning our activities the Trustees have considered the Charity Commission's guidance on public benefit.

- The work of Micah Liverpool, specifically through our community provision projects has delivered public benefit despite varying circumstances due to pandemic restrictions. Our food bank pantry sessions continued and provided a important public service throughout 2021.
- Micah Liverpool has endeavoured to work in partnership with other Charities, partners and churches to increase community cohesion and better the communities we work in. Micah is also available to provide advice, share statistical data and support other charities that have values in sympathy with our own.
- Micah Liverpool is committed to advocating on behalf of the people we support to reduce social injustice and food poverty

Grant Making

Micah Liverpool is not a grant making charity and has no grant making policy.

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

Our Volunteers

Through foodbanks and community markets Micah Liverpool has 24 regular weekly attending volunteers who support our community provision, each volunteer offers an average of 3 hours per week.

There are many volunteer roles with in Micah Liverpool as seen in the table below:

Volunteer Role	Duties	Number of volunteers	Average hours per week per volunteer	Approximate hours per week total	Approximate hours per year total
Storeroom volunteer	Receiving and sorting donations Pre-packing food parcels Disposing of rubbish and recycling Preparing storeroom for parcel packing	4	5	20	1040
Pantry volunteer – parcel distributor	Distribute prepacked parcels Make up foodbank parcels Create bespoke parcels	8	4	32	1664
Pantry Volunteer – voucher distributor	Greeting guests Completing voucher with participants Referring to external support services checking ID/Evidence	8	4	32	1664
Pantry Volunteer – Data recorder	Greeting guests Registering participants on database and issuing vouchers Completing voucher with participants Referring to external support services checking ID/Evidence	2	4	8	416
Pre-parcel packer	Prepacking additional items to parcels Sorting donations of toiletries Prepacking nappies Prepacking teabags and sugar	4	5	20	1040
Total		26	22	112	5824

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

Achievement and Performance

In 2021 the world continued its battle with the Coronavirus which had become endemic. Micah Liverpool continued the support put in place in 2020 whilst building back the projects and services we provided pre-pandemic. 2021 saw Micah Liverpool deliver above and beyond through the food bank pantries and the re-introduction of the volunteer programme, renamed The Recruitability programme.

Recruitability Programme

The Recruitability programme was successfully reintroduced in October 2021. The first cohort of volunteers were recruited in December 2021. The programme is hosted at Liverpool Anglican Cathedral. Due to the continued concern about spread of infection there were restrictions in place which meant we were only able to offer volunteer limited placements that were both Covid-safe and allowed an opportunity for volunteers to develop new skills.

Community Markets

Because the community market model has a focus on building community interactions, Micah Liverpool was unable to re-introduce this project in 2021 however it remains one of Micah Liverpool's key projects and will be reintroduced as soon as practicable.

Emergency food Provision

The pandemic was still affecting people across the world; many organisations were not able to function as normal yet, staff were still furloughed or instructed to work at home. The process of dispersal of people seeking asylum by the Home Office was also impacted in that although the system brought people to the city, they were not moved on.

St Brides and St Vincent De Paul Church re opened for worship and other activities but with restrictions. Both Churches continued to support Micah Liverpool and adhering to strict Covid risk assessments Micah Liverpool continued to deliver the foodbank pantries. The pandemic impacted on our food bank volunteers, many of whom had underlying conditions or were in an age group considered most at risk but throughout the year the number of volunteers gradually increased.

Achievements

There are two main outcomes that Micah achieved in the year 2021. The first is the continued delivery of the Micah Liverpool Food Bank Pantry sessions providing over 18,000 food parcels to refugees, people seeking asylum and people from the local community in very challenging circumstances. Each parcel contains 3 meals for 3 days which would equate to upwards of 162,000 meals.

Micah Liverpool had learned lessons in 2020 through the beginning of the Coronavirus 19 pandemic and were able to action changes to our delivery with ease. In September 2021 Micah had a change in staff that led to the successful recruitment of the Community Provisions Co-Ordinator in November.

The second big achievement is the reintroduction of the Volunteer/Recruitability Programme, firstly securing funding in July 2021 to deliver the project between Oct 2021 – Mar 2022 and secondly in the successful recruitment of the volunteer programme lead.

Recruitability programme

The Micah Liverpool Recruitability Programme was paused in December of 2020 due to the third national lockdown. The volunteer programme co-ordinator was furloughed in January 2021 to March 2021, during which time they took another position with a food aid charity based in the city and the role was left vacant.

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

In 2020 Micah Liverpool secured European Social Fund grant funding through Workers Education Association. Due to the pandemic/lockdowns and the vacant volunteer programme co-ordinator post we, like many other organisations were unable to fulfil the contract. Micah was invited to reapply for further ESF money (round 3) in June as we had a very high chance of being successful. After applying for round 3 we were successful in this application, meaning we had the finances to reintroduce the programme. It was at this point we re-branded the “Micah Liverpool Volunteer programme” the “Recruitability Programme” the Volunteer Co-ordinator role became the Recruitability Programme lead. In September we successfully recruited a Recruitability Programme Lead. In November they commenced their role recruiting our first group of volunteers in December. This programme will run in to 2022: statistics will be recorded in 2022’s annual report.

Foodbank

As we began 2021 the UK went in to its third national lock down from 06/01/2021 to 08/03/2021. After seeing our parcel numbers surge in 2020 Micah Liverpool was expecting the number of parcels we provided for 2021 to increase and this was the case.

Throughout the first quarter of 2021 Micah Liverpool delivered two foodbank pantry sessions per week, with just 3 members of staff and 5 regular volunteers. In 2020 a Pre packed parcel was introduced as a temporary measure, due to the pandemic and limited staff and volunteer capacity this remained in place. During lockdown all foodbank pantry sessions were delivered outdoors regardless of weather. Robust risk assessments were put in place, mandatory face masks and limited face to face contact for staff, volunteers and food parcel recipients.

As the UK Governments roadmap was introduced Micah Liverpool set out its own delivery plan, using both the governments and Church of England guidelines. Micah Liverpool’s build back plan mirrored the government plan with a two-week delay to allow for changes. This delay meant we would not make positive changes then have to reverse that decision. In June 2021 Micah Liverpool re-introduced a flexible 4 parcel rule and moved the food bank pantry sessions inside. These changes coincided with volunteers returning to the food bank pantry sessions and staff being more available due to flexible furlough scheme.

In September 2021 the food aid co-ordinator left Micah Liverpool, this gave an opportunity to update and redefine the role suitable for post Covid food aid provisions. The Community Provisions Co-ordinator role was created, this role would be responsible for our regular foodbanks but have an emphasis on building back community markets to Micah Liverpool’s day to day activity. In October we were successful in appointing to the role.

Throughout the year Micah Liverpool’s pantry sessions faced many challenges and were supported by many funders, donors and partners. Access to the furlough/flexible furlough scheme reduced operational costs. Early in 2021 Micah Liverpool was included in a consortium bid to UNICEF lead by Feeding Liverpool. This provided over £15,000 worth of fresh fruit, vegetables, eggs and tinned fish. Links with Liverpool City Council led to Micah accessing 18 pallets of ambient food. stored for us at the Exhibition centre in Liverpool.

Conclusion

2021 was a challenging year for the foodbanks but Micah Liverpool navigated lock downs, increased referral number and staffing changes to deliver a food aid project that met the need of its community providing 18152 food parcels. Throughout Christmas 2021, 438 food parcels were distributed.

2021 was a year of many changes for Micah Liverpool, provision was impacted by national and local guidance to manage the coronavirus pandemic. There were also in changes in what we provided with Community markets being cancelled and only volunteer recruitments achieved for the Recruitability programme. Micah Liverpool had a 40% staff turnover rate in 2021. These staffing changes and revision of roles will benefit Micah Liverpool in 2022 and beyond.

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

In 2021 Micah Liverpool received £16,109 in Grant funding and over £90,000 in donations, enabling Micah to provide extra financial resources to meet the demand of the food banks. Allied to this income was a reduced operational cost due to the furlough and flexible furlough scheme. Included in our operating costs is the amount of food donated to Micah Liverpool, an approximate value of £230,000. Taking all of the above in to account Micah was able to add a further £15,836 to cash reserves.

As we deal with the ongoing effects of Corona virus and the increased cost of living the work of Micah Liverpool has never been more important. Through the foodbanks we expect to support higher numbers of individuals and families in 2022 from the local community and those seeking asylum. We plan to grow the Community Markets to become a more prominent aspect of delivery. The Recruitability programme will be impacted by the increase in unemployment.

Micah Liverpool has built on its well-respected reputation within the city and nationally. We are well placed financially, have a robust Trustee board, a re-invigorated staff team and a volunteer support team now returning to their roles. The staff, the board and volunteers of Micah Liverpool are ready to face new challenges and are committed to the work of social justice.

Future Plans and Objectives

The usual objectives set for Micah Liverpool to achieve within each year are:

Name of activity	Metric	Achieved	Notes
Foodbank	Provide a parcel for all who need	Yes	18152 parcels provided
	Receive enough food through donations or food bought with donated finance	Yes	
	Reduce food waste	Yes	Food surplus from fare share used in parcels, additional items given if nearing use by dates
	Bring in financial donations to the level of the previous year	Yes	
Volunteer programme	72 Volunteers	No	13 volunteer recruited due to Covid pandemic and lack of funding for the project
	40% job outcome rate	No	Zero jobs achieved due to lack of volunteers recruited in 2021
	114 qualifications received	No	No qualifications received due to lack of volunteers in 2021
Community Markets	Open 3 Community Markets per year	No	Community Markets have been unable to take place due to ongoing Covid restrictions
	Register 20 people per community markets	No	Community Markets have been unable to take place due to ongoing Covid restrictions

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

Risk Management

The trustees have identified the following main risks facing the charity:

- Ongoing impact of Coronavirus pandemic
- Investment needed to refurbish food storage facility
- Improved office space needed to house increased staffing and be fit for purpose of all Micah Liverpool activities
- Reduction of food/financial donations due to rise in cost of living and climate change
- Increased demand from those in food insecurity

Safeguarding

The trustees monitor safeguarding on an ongoing basis, with a regular agenda item for each board meeting and a safeguarding audit which is carried out each year.

Trustees' responsibilities in relation to the financial statements

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

Company law requires the trustees to prepare financial statements for each financial year.

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

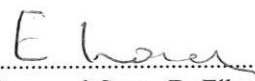
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

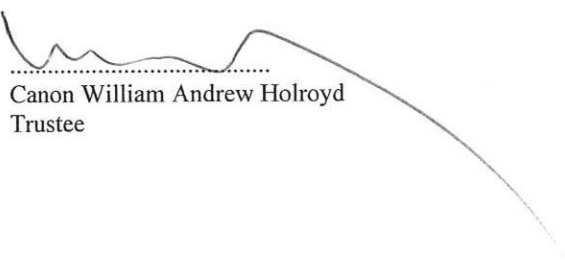
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

The annual report was approved by the trustees of the charity on 21st April 2022 and signed on its behalf by:


.....
Reverend Canon Dr Ellen Loudon
Trustee


.....
Canon William Andrew Holroyd
Trustee

MICAH LIVERPOOL

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	198,336	229,600	427,936
Total income		<u>198,336</u>	<u>229,600</u>	<u>427,936</u>
Expenditure on:				
Charitable activities	4	(220,260)	(229,600)	(449,860)
Total expenditure		<u>(220,260)</u>	<u>(229,600)</u>	<u>(449,860)</u>
Net expenditure		<u>(21,924)</u>	<u>-</u>	<u>(21,924)</u>
Net movement in funds		(21,924)	-	(21,924)
Reconciliation of funds				
Total funds brought forward		<u>63,772</u>	<u>7,775</u>	<u>71,547</u>
Total funds carried forward	11	<u>41,848</u>	<u>7,775</u>	<u>49,623</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	218,940	220,062	439,002
Total income		<u>218,940</u>	<u>220,062</u>	<u>439,002</u>
Expenditure on:				
Charitable activities	4	(163,482)	(221,130)	(384,612)
Total expenditure		<u>(163,482)</u>	<u>(221,130)</u>	<u>(384,612)</u>
Net income/(expenditure)		<u>55,458</u>	<u>(1,068)</u>	<u>54,390</u>
Net movement in funds		55,458	(1,068)	54,390
Reconciliation of funds				
Total funds brought forward		<u>8,314</u>	<u>8,843</u>	<u>17,157</u>
Total funds carried forward	11	<u>63,772</u>	<u>7,775</u>	<u>71,547</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 11.

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

MICAH LIVERPOOL

(Registration number: CE008504)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Current assets			
Stocks	7	12,800	27,000
Debtors	8	60,000	60,000
Cash at bank and in hand	9	<u>381,712</u>	<u>239,427</u>
		454,512	326,427
Creditors: Amounts falling due within one year	10	<u>(404,889)</u>	<u>(254,880)</u>
Net assets		<u>49,623</u>	<u>71,547</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		7,775	7,775
Unrestricted income funds			
Unrestricted funds		<u>41,848</u>	<u>63,772</u>
Total funds	11	<u>49,623</u>	<u>71,547</u>

For the financial year ending 31 December 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 10 to 17 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Reverend Canon Dr Ellen Loudon
Trustee

.....
Canon William Andrew Holroyd
Trustee

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

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

3rd Floor
Walker House
Exchange Flags
Liverpool
L2 3YL

Authorised for issue date

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

MICAH LIVERPOOL meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2021

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2021

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	155,358	229,600	384,958
Grants, including capital grants;			
Grants from other charities	42,978	-	42,978
Total for 2021	198,336	229,600	427,936
Total for 2020	218,940	220,062	439,002

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2021

4 Expenditure on charitable activities

	Unrestricted funds General	Restricted funds	Total funds
Note	£	£	£
	220,260	229,600	449,860
Total for 2020	163,482	221,130	384,612

	Activity undertaken directly	Activity support costs	Total expenditure
	£	£	£
Food parcels from purchased items	60,832	-	60,832
Food parcels from donated goods	229,600	-	229,600
Wages and salaries	-	85,692	85,692
Staff NIC	-	7,032	7,032
Staff pensions	-	5,381	5,381
Sundry	-	18,345	18,345
In-kind services	-	42,978	42,978
Total for 2021	290,432	159,428	449,860
Total for 2020	221,130	163,482	384,612

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Stock

	2021	2020
	£	£
Stocks	12,800	27,000

8 Debtors

	2021	2020
	£	£
Other debtors	60,000	60,000

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2021

9 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>381,712</u>	<u>239,427</u>

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	<u>404,889</u>	<u>254,880</u>

11 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General	63,772	198,336	(220,260)	41,848
Restricted funds	<u>7,775</u>	<u>229,600</u>	<u>(229,600)</u>	<u>7,775</u>
Total funds	<u><u>71,547</u></u>	<u><u>427,936</u></u>	<u><u>(449,860)</u></u>	<u><u>49,623</u></u>

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	8,314	218,940	(163,482)	63,772
Restricted funds	<u>8,843</u>	<u>220,062</u>	<u>(221,130)</u>	<u>7,775</u>
Total funds	<u><u>17,157</u></u>	<u><u>439,002</u></u>	<u><u>(384,612)</u></u>	<u><u>71,547</u></u>

12 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Current assets	201,447	253,065	454,512
Current liabilities	<u>(175,240)</u>	<u>(229,649)</u>	<u>(404,889)</u>
Total net assets	<u><u>26,207</u></u>	<u><u>23,416</u></u>	<u><u>49,623</u></u>

MICAHA LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2021

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Current assets	73,362	253,065	326,427
Current liabilities	(25,231)	(229,649)	(254,880)
Total net assets	48,131	23,416	71,547

13 Analysis of net funds

	At 1 January 2021 £	Cash flow £	At 31 December 2021 £
Cash at bank and in hand		142,285	381,712
Bank overdraft		-	-
		142,285	381,712
Debt due within one year		-	-
Debt due after more than one year		-	-
Finance leases and hire purchase contracts		-	-
Current asset investments		-	-
Net funds		142,285	381,712
	At 1 January 2020 £	Cash flow £	At 31 December 2020 £
Cash at bank and in hand		154,866	239,427
Bank overdraft		-	-
		154,866	239,427
Debt due within one year		-	-
Debt due after more than one year		-	-
Finance leases and hire purchase contracts		-	-
Current asset investments		-	-
Net funds		154,866	239,427

MICAH LIVERPOOL

England & Wales - Charity number 1168689

Accounts

Company registration number: CE008504

Charity registration number: 1168689

MICAH LIVERPOOL

Charitable incorporated organisation

Annual Report and Financial Statements

for the Year Ended 31 December 2020

GRC Accountants Limited
166 Banks Road
West Kirby
Merseyside
CH48 0RH

MICAH LIVERPOOL

Contents

Reference and Administrative Details	1
Trustees Annual Report incorporating Strategic Report	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 15

MICAH LIVERPOOL

Reference and Administrative Details

Trustees	Reverend Dr Miranda Threlfall-Holmes Mr Paul Smith Reverend Canon Dr Ellen Loudon Dr Mary Theresa Phillips Ms Elizabeth Collinge Ms Kathryn Yates Reverend Dr Crispin Pailing Mr Nicholas Peter Mendes Reverend Canon Anthony O'Brien Canon Dr Jonathan Richardson Canon William Andrew Holroyd Ms Annette James
Principal Office	3rd Floor Walker House Exchange Flags Liverpool L2 3YL
Company Registration Number	CE008504
Charity Registration Number	1168689
Independent Examiner	GRC Accountants Limited 166 Banks Road West Kirby Merseyside CH48 0RH

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2020.

The trustees (who are also the directors of MICAH LIVERPOOL for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Strategic Report

2020 was planned to be a year of growth and development for Micah.

On 24th March the UK went into lockdown due to the Coronavirus Pandemic. This had a huge impact on the delivery of our work. Micah Liverpool is a Social Justice Charity and as such has a responsibility to continue to provide services for those in greatest need whatever the environment. Therefore, throughout the pandemic Micah staff and volunteers continued to support those on the margins.

Volunteer Programme

The volunteer programme was put on hold in March, as staff were furloughed. The Micah Liverpool Volunteer Programme is hosted at Liverpool Cathedral. Due to the restrictions and Liverpool Cathedral staff being furloughed we were unable to offer volunteer placements that were Covid-safe and allowed an opportunity for our volunteers to develop new skills.

Community Markets

The 5 community markets were not able to continue from beyond March due to the restrictions put in place by the national lockdown. At the beginning of 2020 Micah Liverpool was supporting 5 community markets: St John Stone, Irene Milson Community Centre, Shield road, St Michael's in the city and Epsom Street community centre.

Emergency food Provision

The impact of lockdown was felt most keenly in emergency food provision.

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

The pandemic affected people across the world; many organisations were not able to function, as staff were instructed to stay at home to save lives. Staff were furloughed, normal service across the country was impacted. The process of dispersal of asylum seekers by the Home Office was also impacted in that although people seeking asylum kept coming to the city they were not moved on.

St Brides Church and St Vincent De Paul Church buildings closed for worship but agreed that it was important the foodbank Pantry sessions continue. A risk assessment made it clear that to keep everyone safe we needed to design a programme that would deliver emergency food to guests in the open air, suspend the 4 parcels in 3 months policy, and ensure minimal physically distanced contact between staff, volunteers and guests. This was a substantial change; both Churches supported the decision and Micah Liverpool reorganised physical space appropriately. The pandemic impacted on our food bank volunteers, many of whom had underlying conditions or were in an age group considered most at risk.

Notwithstanding these challenges Micah Liverpool has grown and developed.

Achievements

Our biggest achievement this year has been the continuation of food aid provision, through challenging times. It took courage and flexibility to manage the safeguards and processes that enabled this to happen. Over the year the volunteer programme successfully delivered 2 x 10 week programmes this included the creation and delivery of the Cathedral Food Market which opened on 7th of October and was able to support 60 people.

Micah Liverpool increased both financial donations and income from funding applications and bids. The Black Lives Matter (BLM) movement gave Micah an opportunity to review internal practices and processes. From this introspective learning the Micah Liverpool trustee board took a decision to update the constitution – to positively include diversity.

Volunteer programme

2020 began with the recruitment of a Volunteer coordinator funded through the WEA Communities grants programme. Through this funding Micah was contracted to recruit 72 volunteers; support 40% of these into employment, whilst achieving other soft outcomes such as qualifications gained. Micah started the volunteer programme in February with 13 participants. In March the programme was paused in its 6th week due to the Coronavirus pandemic. Micah Liverpool then furloughed 2 members of staff that had supported the volunteer programme, the volunteer co-ordinator and the data and monitoring officer.

The volunteer programme was then paused until September when Micah Liverpool furloughed staff returned to prepare and implement plans, safeguards and risk assessments for group one to complete their course and recruit group two safely. Micah complied with all governments' rules and restrictions whilst working within the guidelines of the Church of England. In October a 2nd cohort of 11 volunteers were recruited. Despite the safeguards, health and safety measures that were in place, job seekers remained anxious and apprehensive.

The highlights of the 2020 volunteer programme were, completing the programme with 2 groups of volunteers, and supporting 2 people back to employment. This was a big achievement in a year where unemployment across the region doubled. Other successes include participants achieving 21 qualifications, delivering 6 education sessions, mock interviews and 'remote' one to one support sessions using Teams and Zoom platforms. The volunteer co-ordinator recruited in February performed well in the face of multiple challenges.

Community Markets

MICAH LIVERPOOL

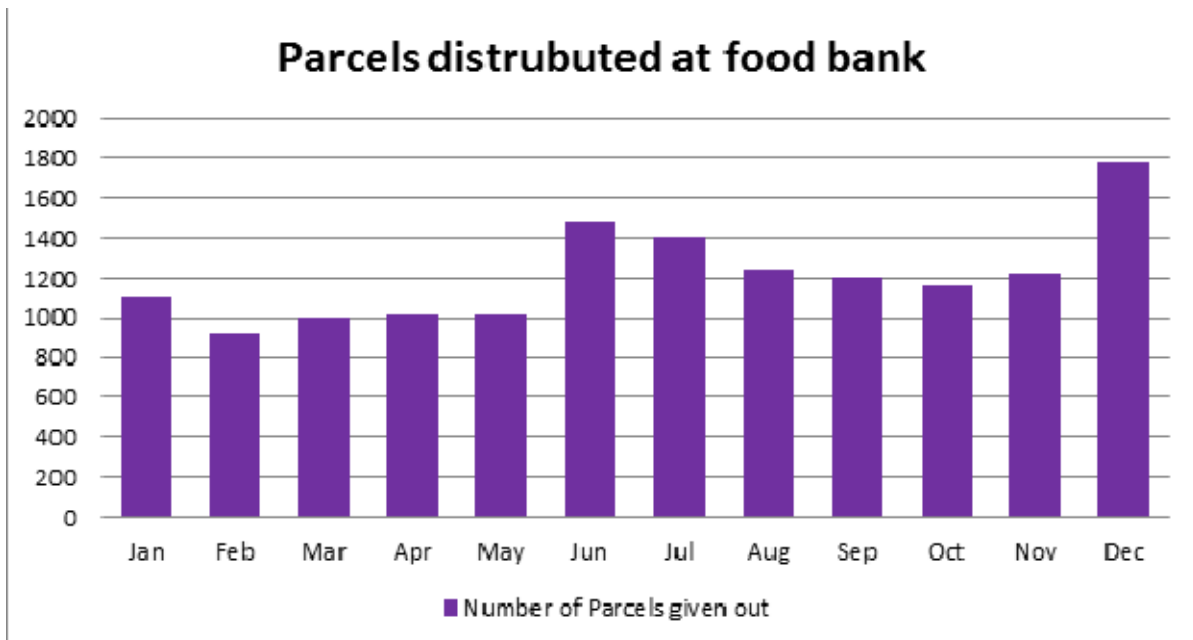
Trustees Annual Report incorporating Strategic Report

At the beginning of the year Micah Liverpool was supporting 140 participants per week across 5 community markets, Micah Liverpool was supporting: St John Stone, Irene Milson Community Centre, Tree Top community centre, St Michael's in the city and Epsom Street community centre. This ensured that food to the value of £250.94 was being used in deprived areas each week. Early in 2020 two of our more established Community Markets were transferred to our delivery partners Faiths for Change and Nugent Care. Plans to open a 6th community market at a different location in partnership with Nugent Care did not go ahead due to the pandemic. In March 2020 we paused all community market activity.

October saw the establishment of a completely new Micah Community Market at Liverpool Cathedral. This was an innovation to join delivery of the volunteer programme and food aid provision. This benefited both the volunteers, who were able to complete their 10 week course, and local people who accessed that Market. The benefit of using Liverpool Cathedral was that we had a suitable space outdoors to deliver a community market. The Liverpool Cathedral community market was delivered after the 2nd national lockdown up until December of 2020 when a 3rd lockdown was introduced in January 2021. This Community market supported a further 35 people per week providing food to the value of £58.9 to the communities of Toxteth, Dingle & Wavertree. Community Markets are a more sustainable solution to food poverty in Liverpool and it is Micah Liverpool's goal to reintroduce the community markets we have and continue to create more where possible.

Foodbank

Micah foodbank has been the leading light of Micah Liverpool's projects through 2020. The year began in typical fashion with an average of 180 to 220 parcels per week provided to a clientele that were mainly people seeking Asylum. Then the Government took the decision to lock down the country as the Coronavirus Pandemic hit. Micah Liverpool had a decision to make, should we continue the foodbank delivery? The Executive Director took the decision that the provision of food was an essential service, therefore risk assessments to ensure safe delivery were put into place. Lock down began on Monday 23rd March, Micah Liverpool delivered a foodbank pantry session on Tuesday 24th with just 4 members of staff and one Trustee, all volunteers were suspended. Through March and April 2020 the number of food parcels given out gradually increased from 180/220 to up to 350 parcels per week.



MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

There were many challenges for the food aid team to overcome. Two major issues needed to be addressed. First to ensure additional safety measures were taken, these included 2m physical distancing, wearing masks and visors, and working in the open as far as possible. The second challenge was the introduction of buying restrictions in shops, which made it difficult to purchase staples such as milk and cereals in any quantity.

Between April & June Micah Liverpool applied for funding from a variety of sources successfully drawing in excess of £60,000 Corona relief aid. This allowed us to maintain the staff team through the months of lockdown and put resource into the foodbank. We were supported through the early months of the pandemic by our partners and networks, including additional food from Fareshare; food donations from Trussell Trust; Personal Protective Equipment and finance from the Independent Food Aid Network (IFAN), and support from Feeding Liverpool/Britain.

In June through our relationship with Liverpool City Council we were offered additional storage space at the Arena and Conference Centre (ACC) this was gratefully accepted as our food donations had pushed the current storeroom to its limit. Between June and September we were regularly giving 350/370 parcels per week. During these months the staff team was modified as key staff took maternity/paternity leave. A new staff member was introduced to the food aid team through our long-standing relationship with the Tsedaqah community.

From October to December the UK entered a tiered lockdown system. Micah Liverpool food bank numbers increased further to 380/400 per week. A welcome addition to the ambient food was the 'Winter Boost' initiative. This provided high quality fresh fruit and vegetables, eggs and tinned fish with the aim of boosting immunity and Vitamin D during the dark winter months. The Winter Boost was funded through UNICEF and co-ordinated by Feeding Liverpool, Together Liverpool and the Network of Kindness.

Over Christmas 2020, 1028 parcels were distributed. In total Micah Liverpool provided 14742 food parcels to 4949 individuals 939 (19%) were children.

Micah Liverpool achieved this level of supply by drawing on all of its resources, acting quickly and decisively, and working in partnership with others.

In conclusion

Throughout 2020 Micah Liverpool faced unprecedented adversity, by acting quickly, decisively and working in partnership with others we have delivered on our objectives. Food aid provision has increased by 24%, and we have maintained a level of delivery in other areas of work. By reducing costs and increasing income the charity is becoming more financially sustainable. We enter 2021 with hope, as we build back better, consolidating all we have learned about ourselves and working in partnership with others. We are looking forward to welcome back staff who have been furloughed.

The Coronavirus pandemic has changed the world and will impact on every one of us. As a social justice charity, the challenges we face will be increased and new challenges will come. Our foodbank expects to support higher numbers over the next few years. We plan to grow the Community Markets to become a more prominent aspect of delivery. The volunteer programme will be impacted by the increase in unemployment and will face bigger challenges than ever.

Micah Liverpool is becoming a strong well-respected charity in the City. We are well placed financially, have a robust Trustee board, a strong staff team and dozens of volunteers all of whom are committed to deliver this practical work toward social justice.

MICAH LIVERPOOL

Trustees Annual Report incorporating Strategic Report

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
Reverend Canon Dr Ellen Loudon
Trustee

.....
Canon William Andrew Holroyd
Trustee

MICAH LIVERPOOL

Independent Examiner's Report to the trustees of MICAH LIVERPOOL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

As the charity's trustees of MICAH LIVERPOOL (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of MICAH LIVERPOOL are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since MICAH LIVERPOOL's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of MICAH LIVERPOOL as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Gareth Cooper
ACCA

166 Banks Road
West Kirby
Merseyside
CH48 0RH

Date:.....

MICAH LIVERPOOL

Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	218,940	220,062	439,002
Total income		<u>218,940</u>	<u>220,062</u>	<u>439,002</u>
Expenditure on:				
Charitable activities	4	(163,482)	(221,130)	(384,612)
Total expenditure		<u>(163,482)</u>	<u>(221,130)</u>	<u>(384,612)</u>
Net income/(expenditure)		<u>55,458</u>	<u>(1,068)</u>	<u>54,390</u>
Net movement in funds		55,458	(1,068)	54,390
Reconciliation of funds				
Total funds brought forward		<u>8,314</u>	<u>8,843</u>	<u>17,157</u>
Total funds carried forward	10	<u>63,772</u>	<u>7,775</u>	<u>71,547</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies	3	116,393	177,105	293,498
Total income		<u>116,393</u>	<u>177,105</u>	<u>293,498</u>
Expenditure on:				
Charitable activities	4	(147,776)	(179,280)	(327,056)
Total expenditure		<u>(147,776)</u>	<u>(179,280)</u>	<u>(327,056)</u>
Net expenditure		<u>(31,383)</u>	<u>(2,175)</u>	<u>(33,558)</u>
Net movement in funds		(31,383)	(2,175)	(33,558)
Reconciliation of funds				
Total funds brought forward		<u>39,697</u>	<u>11,018</u>	<u>50,715</u>
Total funds carried forward	10	<u>8,314</u>	<u>8,843</u>	<u>17,157</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 10.

MICAH LIVERPOOL

(Registration number: CE008504) Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Current assets			
Stocks	7	27,000	14,400
Debtors	8	60,000	60,000
Cash at bank and in hand		<u>239,427</u>	<u>84,561</u>
		326,427	158,961
Creditors: Amounts falling due within one year	9	<u>(254,880)</u>	<u>(141,804)</u>
Net assets		<u>71,547</u>	<u>17,157</u>
Funds of the charity:			
Restricted funds		7,775	8,843
Unrestricted income funds			
Unrestricted funds		<u>63,772</u>	<u>8,314</u>
Total funds	10	<u>71,547</u>	<u>17,157</u>

For the financial year ending 31 December 2020 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 8 to 15 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Reverend Canon Dr Ellen Loudon
Trustee

.....
Canon William Andrew Holroyd
Trustee

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Charity status

The charity is limited by share capital, incorporated in .

The address of its registered office is:

3rd Floor

Walker House

Exchange Flags

Liverpool

L2 3YL

[Authorised for issue date](#)

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

MICAH LIVERPOOL meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2020

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2020

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	General £	£	£	£
Donations and legacies;				
Donations from individuals	175,102	220,062	395,164	181,936
Grants, including capital grants;				
Grants from other charities	43,838	-	43,838	111,562
	<u>218,940</u>	<u>220,062</u>	<u>439,002</u>	<u>293,498</u>

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2020

4 Expenditure on charitable activities

Note	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	General £	£	£	£
Allocated support costs	163,482	101,486	264,968	176,294
	-	119,644	119,644	150,762
	<u>163,482</u>	<u>221,130</u>	<u>384,612</u>	<u>327,056</u>
	Activity undertaken directly £	Activity support costs £	Total 2020 £	Total 2019 £
Food parcels from purchased items	13,668	-	13,668	15,568
Food parcels from donated goods	207,462	-	207,462	135,128
Wages and salaries	-	92,335	92,335	101,465
Staff NIC	-	6,814	6,814	7,549
Staff pensions	-	5,996	5,996	6,282
Sundry	-	14,359	14,359	15,836
In-kind services	-	43,838	43,838	42,978
Travel and subsistence	-	140	140	2,250
	<u>221,130</u>	<u>163,482</u>	<u>384,612</u>	<u>327,056</u>

£163,482 (2019 - £147,776) of the above expenditure was attributable to unrestricted funds and £221,130 (2019 - £179,280) to restricted funds.

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Stock

	2020 £	2019 £
Stocks	<u>27,000</u>	<u>14,400</u>

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2020

8 Debtors

	2020 £	2019 £
Other debtors	<u>60,000</u>	<u>60,000</u>

9 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	<u>254,880</u>	<u>141,804</u>

10 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	(8,314)	(218,940)	163,482	(63,772)
Restricted funds	<u>(8,843)</u>	<u>(220,062)</u>	<u>221,130</u>	<u>(7,775)</u>
Total funds	<u>(17,157)</u>	<u>(439,002)</u>	<u>384,612</u>	<u>(71,547)</u>
	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
Unrestricted funds				
General	(39,697)	(116,393)	147,776	(8,314)
Restricted funds	<u>(11,018)</u>	<u>(177,105)</u>	<u>179,280</u>	<u>(8,843)</u>
Total funds	<u>(50,715)</u>	<u>(293,498)</u>	<u>327,056</u>	<u>(17,157)</u>

11 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Current assets	73,362	253,065	326,427
Current liabilities	<u>(25,231)</u>	<u>(229,649)</u>	<u>(254,880)</u>
Total net assets	<u>48,131</u>	<u>23,416</u>	<u>71,547</u>

MICAH LIVERPOOL

Notes to the Financial Statements for the Year Ended 31 December 2020

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Current assets	75,553	83,408	158,961
Current liabilities	(25,232)	(116,572)	(141,804)
Total net assets	50,321	(33,164)	17,157

12 Analysis of net funds

	At 1 January 2020 £	Cash flow £	At 31 December 2020 £
Cash at bank and in hand	84,561	154,866	239,427
Net funds	84,561	154,866	239,427
	At 1 January 2019 £	Cash flow £	At 31 December 2019 £
Cash at bank and in hand	54,311	30,250	84,561
Net funds	54,311	30,250	84,561