

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**

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## MICAH LIVERPOOL

### Reference and Administrative Details

<b>Trustees</b>	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
<b>Principal Office</b>	St James' House Liverpool St James Road Liverpool L1 7BY
<b>Company Registration Number</b>	CE008504
<b>Charity Registration Number</b>	1168689
<b>Independent Examiner</b>	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 31<sup>st</sup> 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:

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#### **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"><li>• Receiving and sorting donations</li><li>• Pre-packing food parcels</li><li>• Disposing of rubbish and recycling</li><li>• Preparing storeroom for parcel packing</li><li>• Prepacking parcels</li></ul>	4	5	20	1040

# MICAH LIVERPOOL

## Trustees Annual Report incorporating Strategic Report

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

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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.

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## MICAH LIVERPOOL

### Trustees Annual Report incorporating Strategic Report

#### Projects

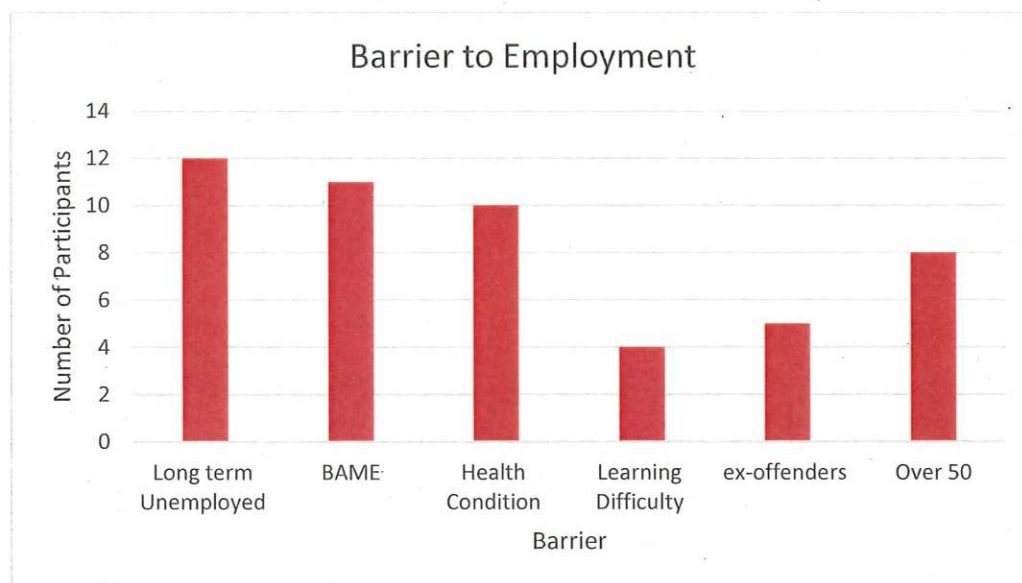
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##### Recruitability programme

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.

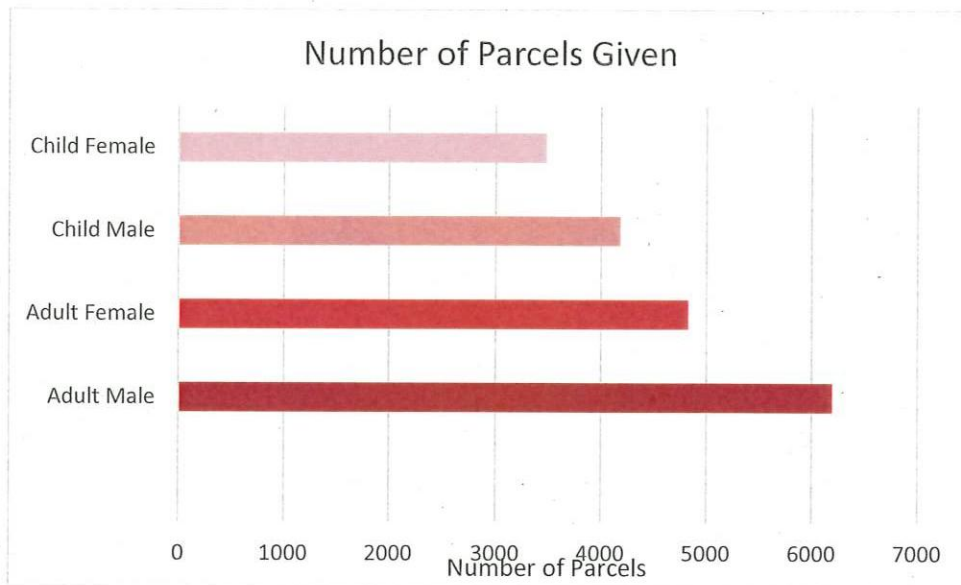
Throughout 2022 Micah Liverpool provided 18,687 food parcels to 3,059 individuals. The average foodbank visitor used the foodbank 6 times in 2022, showing greater reliance on foodbanks than ever before. The majority of recipients are asylum seekers but low income continues to affect local residents and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



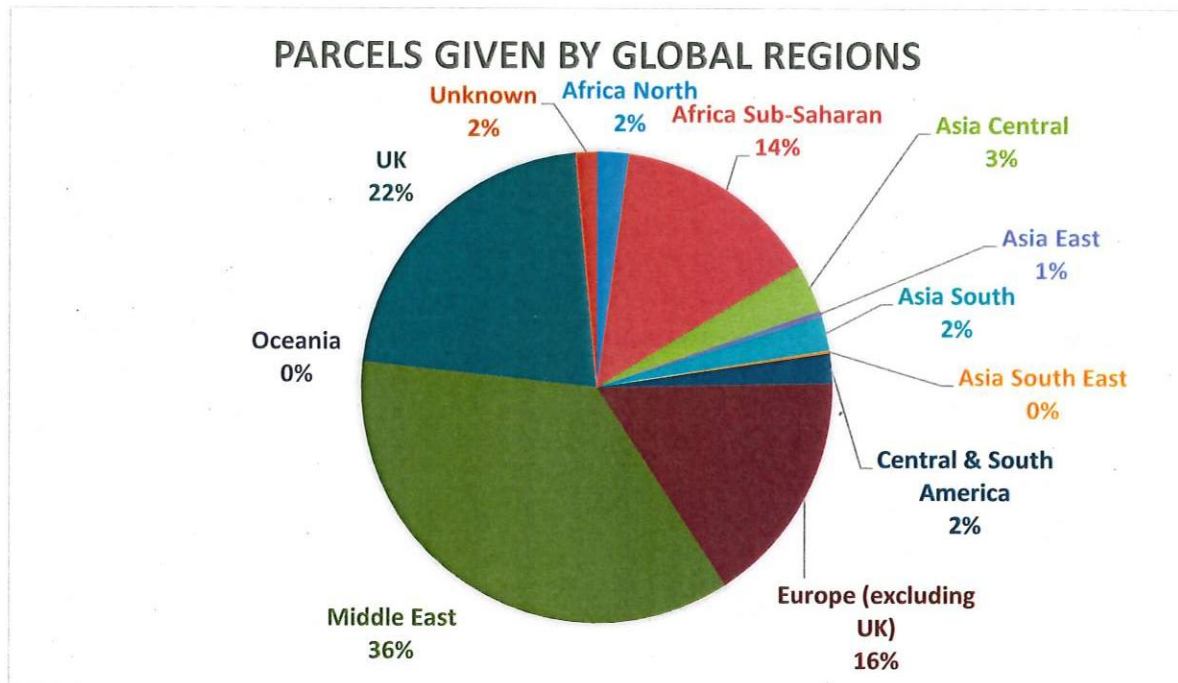
Of parcels provided we gave most to adult males, making up 33% of the total, with the bar chart below showing a further breakdown.

## 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

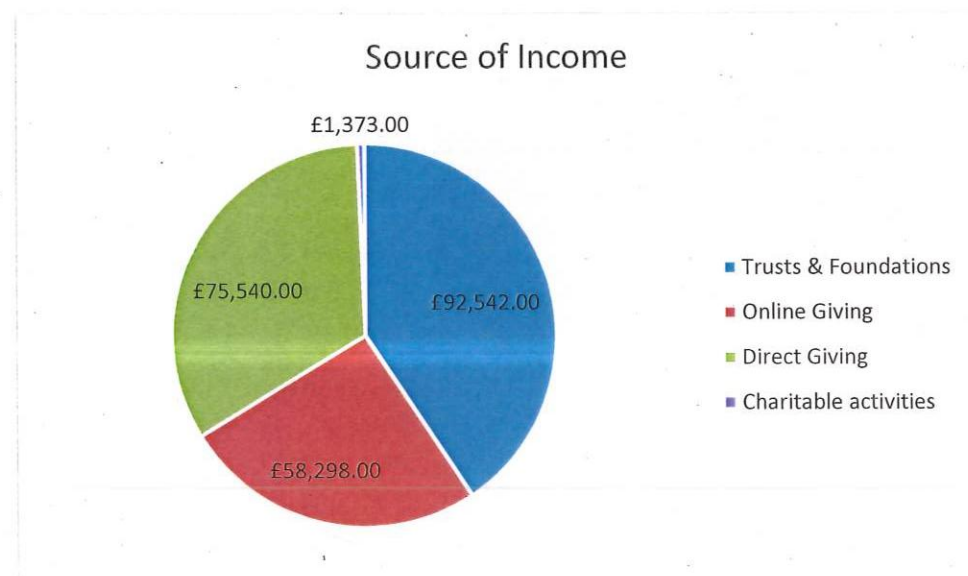
In March 2022 we created our first Community Market, in partnership with the Lauda project based at St. Dunstan's Church in the Wavertree area of Liverpool. This CM was created in direct response to extreme pressure on St Bride's food pantry where we had seen visits from very large numbers of Roma families. 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

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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 3<sup>rd</sup> 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

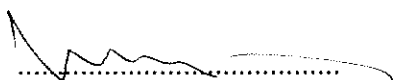
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue 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 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 2022

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

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	270,435	211,657	482,092
Total income		270,435	211,657	482,092
<b>Expenditure on:</b>				
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
<b>Reconciliation of funds</b>				
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 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	198,336	229,600	427,936
Total income		198,336	229,600	427,936
<b>Expenditure on:</b>				
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)
<b>Reconciliation of funds</b>				
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 £
<b>Current assets</b>			
Stocks	7	11,200	12,800
Debtors	8	-	60,000
Cash at bank and in hand		245,139	381,712
		<u>256,339</u>	<u>454,512</u>
<b>Creditors: Amounts falling due within one year</b>	9	<u>(179,102)</u>	<u>(404,889)</u>
<b>Net assets</b>		<u>77,237</u>	<u>49,624</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		6,175	7,775
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>71,062</u>	<u>41,848</u>
<b>Total funds</b>	10	<u>77,237</u>	<u>49,623</u>

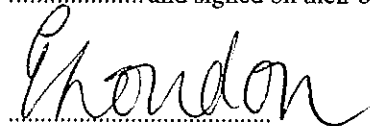
For the financial year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

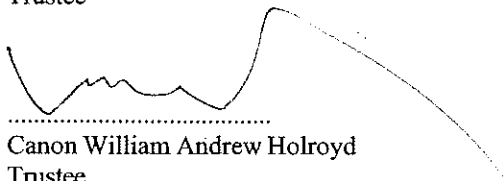
- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Note	Unrestricted funds	Restricted funds	Total	
	General £	£	£	
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

# MICAH LIVERPOOL

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

### 8 Debtors

	2022 £	2021 £
Other debtors	-	60,000

### 9 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	179,102	404,889

### 10 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>				
General	41,848	270,435	(246,247)	66,037
<b>Restricted funds</b>	<u>7,775</u>	<u>211,657</u>	<u>(208,232)</u>	<u>11,200</u>
<b>Total funds</b>	<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 £
<b>Unrestricted funds</b>				
General	63,772	198,336	(220,260)	41,848
<b>Restricted funds</b>	<u>7,775</u>	<u>229,600</u>	<u>(229,600)</u>	<u>7,775</u>
<b>Total funds</b>	<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	Restricted funds	Total funds
	General £	£	£
Current assets	245,138	11,200	256,339
Current liabilities	(179,102)	-	(179,102)
<b>Total net assets</b>	<u>66,037</u>	<u>11,200</u>	<u>77,237</u>

# MICAH 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	<u>48,131</u>	<u>23,416</u>	<u>71,547</u>

### 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	<u>84,561</u>	<u>(136,573)</u>	<u>239,427</u>

	At 1 January 2021 £	Cash flow £	At 31 December 2021 £
Cash at bank and in hand	239,427	142,285	381,712
Net funds	<u>239,427</u>	<u>142,285</u>	<u>381,712</u>

Liz Coll 14/6/2023  
Wichman March 2024  
Pender Wm June 2023