

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**

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## **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

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### **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

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### **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**

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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

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### 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

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	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

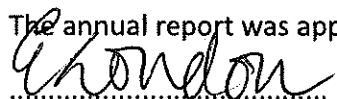
### Trustees Annual Report incorporating Strategic Report

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:.....

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

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 £
<b>Current assets</b>			
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
<b>Creditors: Amounts falling due within one year</b>	9	<u>(160,188)</u>	<u>(253,268)</u>
<b>Net assets</b>		<u>165,508</u>	<u>76,802</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		12,320	11,200
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>153,188</u>	<u>65,601</u>
<b>Total funds</b>	10	<u>165,508</u>	<u>76,801</u>

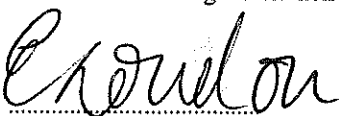
For the financial year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

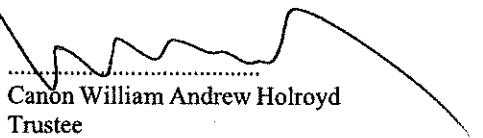
- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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).

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### 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			
	General	Restricted	Total	Total
	£	funds	2024	2023
		£	£	£
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>533,613</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	279,863	182,934	462,770	

	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	-	-	-	-
	270,994	164,781	444,907	462,770

#### 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	12,320	11,200

## 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 £
<b>Unrestricted funds</b>				
General	65,601	333,248	(245,662)	153,188
<b>Restricted funds</b>	<u>11,200</u>	<u>200,365</u>	<u>(199,245)</u>	<u>12,320</u>
<b>Total funds</b>	<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 £
<b>Unrestricted funds</b>				
General	66,037	279,400	(279,836)	65,601
<b>Restricted funds</b>	<u>11,200</u>	<u>182,934</u>	<u>(182,934)</u>	<u>11,200</u>
<b>Total funds</b>	<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	(160,188)	-	(160,188)
<b>Total net assets</b>	<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 Total funds
	General £	£	£
Current assets	318,870	11,200	330,070
Current liabilities	(253,268)	-	(253,268)
Total net assets	<u>65,601</u>	<u>11,200</u>	<u>76,801</u>

### 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	<u>76,801</u>	<u>88,707</u>	<u>165,508</u>

	At 1 January 2023 £	Cash flow £	At 31 December 2023 £
Cash at bank and in hand	245,139	73,731	318,870
Net funds	<u>77,237</u>	<u>(436)</u>	<u>76,801</u>