

# LIVERPOOL HOMELESS FOOTBALL CLUB

England & Wales · Charity number 1182349

## Details

---

**Status** Registered

**Legal form** Charitable company

**Company number** [08457588](#)

**Registered** 2019-03-06

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** 1-27 Bridport Street  
Liverpool  
L3 5QF

**Phone** 0151 709 3828

**Email** [info@liverpoolhomelessfootballclub.com](mailto:info@liverpoolhomelessfootballclub.com)

**Website** <https://liverpoolhomelessfootballclub.com/>

## Activities

---

**Objects:** 1.1 THE CHARITY'S OBJECTS ("THE OBJECTS") ARE:1.1.1 THE PREVENTION OR RELIEF OF POVERTY, SICKNESS AND NEED WHICH IS MAINLY, BUT NOT EXCLUSIVELY, CAUSED BY HOMELESSNESS OR THAT MAY RESULT IN HOMELESSNESS BY (BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING) PROVIDING INFORMATION, ADVICE, EDUCATION AND SERVICES;1.1.2 THE RELIEF OF UNEMPLOYMENT FOR THE BENEFIT OF THE PUBLIC IN SUCH WAYS AS MAY BE THOUGHT FIT, INCLUDING ASSISTANCE TO FIND EMPLOYMENT;1.1.3 TO ADVANCE IN LIFE AND RELIEVE NEEDS OF YOUNG PEOPLE THROUGH:1.1.3.1. THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE;1.1.3.2. PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS;1.1.4 TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY.FOR THE PURPOSE OF THIS CLAUSE, "SOCIALLY EXCLUDED" MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF ONE OF MORE OF THE FOLLOWING FACTORS: UNEMPLOYMENT; FINANCIAL HARDSHIP; YOUTH OR OLD AGE; ILL HEALTH (PHYSICAL OR MENTAL); SUBSTANCE ABUSE OR DEPENDENCY INCLUDING ALCOHOL AND DRUGS; DISCRIMINATION ON THE GROUNDS OF SEX, RACE, DISABILITY, ETHNIC ORIGIN, RELIGION, BELIEF, CREED, SEXUAL ORIENTATION OR GENDER RE-ASSIGNMENT; POOR EDUCATIONAL OR SKILLS ATTAINMENT; RELATIONSHIP AND FAMILY BREAKDOWN; POOR HOUSING (THAT IS HOUSING THAT DOES NOT MEET BASIC HABITABLE STANDARDS) OR HOMELESSNESS; CRIME (EITHER AS A VICTIM OF CRIME OR AS AN OFFENDER REHABILITATING INTO SOCIETY);1.1.5 ANY EXCLUSIVELY CHARITABLE PURPOSES ACCORDING TO THE LAW OF ENGLAND AND WALES THAT THE CHARITY TRUSTEES MAY IN THEIR ABSOLUTE DISCRETION DETERMINE FROM TIME TO TIME.

**Activities:** Using football as a means of social integration to combat the effects of homelessness

## Classification

---

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** The General Public/mankind

## Geography

---

- Halton
- Knowsley
- Liverpool City
- Sefton
- St Helens
- Wirral

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£196,809	£116,911	-	-
2024-03-31	£59,831	£64,669	-	-
2023-03-31	£60,090	£105,010	-	-
2022-03-31	£80,808	£115,650	-	-
2021-03-31	£225,169	£172,927	-	-

## Trustees

Name	Role	Appointed
Raymond Smith	Chair	2026-01-21
Chantelle Maria Lunt		2026-02-17
Simon Kweeday		2023-07-17

**LIVERPOOL HOMELESS FOOTBALL CLUB**

England & Wales - Charity number 1182349

---

# Accounts

---

# **LIVERPOOL HOMELESS FOOTBALL CLUB**

## **ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**Company No. 08457588**

**Charity Registration No. 1182349**

# **LIVERPOOL HOMELESS FOOTBALL CLUB**

---

## **CONTENTS**

	<b>Page</b>
Trustees' Annual Report	<b>2</b>
Statement of Trustees' Responsibilities	<b>6</b>
Independent Examiner's Report	<b>7</b>
Statement of Financial Activities	<b>8</b>
Balance Sheet	<b>9</b>
Notes forming part of the Financial Statements	<b>10</b>

# **LIVERPOOL HOMELESS FOOTBALL CLUB**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

---

The trustees are pleased to present their annual report for the year ended 31<sup>st</sup> March 2025.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (as amended for accounting periods commencing from 1<sup>st</sup> January 2019).

### **OBJECTIVES AND ACTIVITIES**

The prevention or relief of poverty, sickness and need which is mainly, but not exclusively, caused by homelessness or that may result in homelessness by providing information, advice education and services.

The relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.

To advance in life and relieve needs of young people through the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life. Providing support and activities which help develop their skills, capacities, and capabilities to enable them to participate in society as mature and responsible individuals.

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

### **ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR**

This year has been one of growth, resilience, and renewed visibility for Liverpool Homeless Football Club (LHFC). Key achievements include:

#### **1. Themed Matchdays and Social Impact**

- Delivered ten themed matchdays tackling issues such as mental health, suicide, breast cancer awareness and racism
- Past players shared lived experiences, fostering open dialogue and reducing stigma
- Football continued to serve as a source of hope, connection, and empowerment

#### **2. Regional Expansion**

- LHFC sessions are now being delivered across Liverpool, Wirral, St Helens, and Sefton
- This expansion has enabled us to reach more individuals and communities affected by homelessness, broadening our impact and accessibility

#### **3. International Representation**

- LHFC players attended England Homeless Team trials; one goalkeeper was selected for the Homeless World Cup in Oslo
- LHFC hosted Team England's final training session before Oslo
- Three volunteers travelled to Oslo to support the Homeless World Cup
- Women's team competed in a tournament in Poland, amplifying the voices of women in homelessness and sport

## **LIVERPOOL HOMELESS FOOTBALL CLUB TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

---

### **4. Community Engagement and Fundraising**

- LHFC continued its partnership with the Liverpool FC Foundation through the annual “Kip on the Kop” event at Anfield
- September 2025 event raised over £100,000
- LHFC staff, players, and supporters joined hundreds of participants in solidarity with those experiencing homelessness
- High-profile supporters included John Bishop, Crissy Rock, Sammy Lee, and Chris Kirkland
- LHFC’s football coach Shane shared his personal journey, highlighting the transformative impact of sport and community
- Funds raised supported both LHFC and the Liverpool FC Foundation’s wider homelessness initiatives
- LHFC also launched an Enthuse fundraising page, with supporters like Ant Garcia raising funds through personal challenges (e.g. Venice Marathon)

### **5. Staffing and Leadership**

- In response to the CEO’s ill health, a Chief Operating Officer was appointed to ensure continuity and stability
- COO led a review of participation data and recommended programme enhancements

### **6. Participation and Reach**

- Power League Men’s sessions saw consistent monthly attendance of 280
- Men’s Spirit of Merseyside League sessions peaked at 109 in July, with strong summer engagement
- Women’s participation rose to 32 in August, prompting plans for a second weekly session and more tournaments
- Women’s team competed well in the She Inspires league finishing second in their division for season 2024/25

### **7. Participant Voice and Outcomes**

Interviews with players and support staff revealed recurring themes:

- Football as a mental health lifeline
- Increased socialisation and sense of belonging
- Personal growth through sport and community

*“It’s my mental health support. It’s what keeps me regulated and happy. Without sport, I’d be a different person. I’d be angry all the time.” Channi*

*“Off the pitch I feel lonely, it’s tough. But on the pitch, I’m a player I’m included, I feel alive.” BR*

## **FINANCIAL REVIEW**

Total income in the year was £196,809 (2024: £59,831) of which £175,354 (2024: £34,860), related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £116,911 (2024: £64,669), leaving a surplus for the year of £79,898 (2024: deficit £4,838).

At 31<sup>st</sup> March 2025 the charitable company’s reserves stood at £87,419 (2024: £7,521) of which £89,898 (2024: £23,997) represented restricted funds

## **LIVERPOOL HOMELESS FOOTBALL CLUB TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

---

### **Risk Assessment**

The main risks, to which the charitable company is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks. A full business continuity plan has been developed and tested that enables all stakeholders to be fully informed as to when it needs to be activated, and the individual actions required.

### **Reserves Policy**

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and six months' running costs should no further funding be received.

As at the end of the financial year the unrestricted funds totalled a deficit £2,479. The charitable company requires £8,787 for redundancy provision and £3,729 for six months' running costs, (total £12,516).

The Trustees intend to increase the unrestricted reserves by diversifying the funding efforts. They will enhance their fundraising activities by organizing more community events, such as charity matches, and local business partnerships, to generate additional income.

The charitable company are building relationships with local and national businesses to secure sponsorship deals that provide a steady stream of income.

### **PLANS FOR FUTURE**

The year ahead holds exciting opportunities for LHFC:

1. Expand women's football provision with additional weekly training sessions and increase the number of tournaments
2. Deepen involvement in England Homeless Team selection and Homeless World Cup Mexico 2026
3. Continue themed matchdays and community events to raise awareness and foster inclusion
4. Explore capital development opportunities
5. Develop new and strengthen existing partnerships, planning for the long-term sustainability

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a charitable company limited by guarantee, incorporated on 22<sup>nd</sup> March 2013 and registered as a charity on 6<sup>th</sup> March 2019. Formerly known as Liverpool Homeless Football Club C.I.C (name changed 9<sup>th</sup> January 2019)

The Governing Instruments under which the charitable company operates comprise the Memorandum and Articles of Association together with the policies made from time to time by the trustees. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The board meets on a quarterly basis, with any additional meetings as required. The trustees are elected members and have a responsibility to act in the best interest of Liverpool Homeless Football Club. They are responsible for the organisation's governance, sustainability and accountability.

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Name</b>	Liverpool Homeless Football Club
<b>Company Number</b>	08457588
<b>Charity Number</b>	1182349
<b>Registered Office</b>	1-27 Bridport Street Liverpool Merseyside L3 5QF
<b>Trustees</b>	S Farrelly J Jacobsen S Kweeday R Smith (Appointed 1 <sup>st</sup> September 2024)
<b>Company Secretary</b>	Sheila Farrelly
<b>Independent Examiner</b>	Ying Huang ACCA C/O LCVS 151 Dale Street, Liverpool L2 2AH
<b>Bankers</b>	Barclays Bank plc, Leicester LE87 2BB

**Signed on behalf of the Board of Trustees**

*Sheila Farrelly*  
.....  
**S Farrelly - Trustee**

*18/12/2025*  
.....  
**Dated:**

**LIVERPOOL HOMELESS FOOTBALL CLUB  
STATEMENT OF TRUSTEES' RESPONSIBILITIES**

---

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

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

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1<sup>st</sup> January 2019).

**Signed on behalf of the Board of Trustees**

...*Sheila Farrelly*.....

**S Farrelly - Trustee**

Dated: *18/12/2025*.....

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIVERPOOL HOMELESS FOOTBALL CLUB**

---

Respective  
responsibilities of  
trustees and examiner

I report on the accounts of the charitable company for the year ended 31<sup>st</sup> March 2025, which are set out on pages 8 to 19.

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent  
examiner's statement

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

Independent examiner's  
statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Ying Huang**

Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: ..... 19 December 2025 .....

Signed by:  
  
DF051AE92EBD486...

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE**  
**ACCOUNT) FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

	Notes	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
<b>Income and endowments from:</b>		£	£	£	£
Donations and legacies	3a	21,455	-	21,455	8,360
Charitable activities	3b	-	175,354	175,354	34,860
Other Income	3c	-	-	-	16,611
<b>Total income</b>		<b>21,455</b>	<b>175,354</b>	<b>196,809</b>	<b>59,831</b>
<b>Expenditure on:</b>					
Charitable Activities	4	7,458	109,453	116,911	64,669
<b>Total expenditure</b>		<b>7,458</b>	<b>109,453</b>	<b>116,911</b>	<b>64,669</b>
<b>Net income/(expenditure), net movement in funds</b>		<b>13,997</b>	<b>65,901</b>	<b>79,898</b>	<b>(4,838)</b>
Total funds brought forward	9,10	(16,476)	23,997	7,521	12,359
<b>Total funds carried forward</b>	8-10	<b>(2,479)</b>	<b>89,898</b>	<b>87,419</b>	<b>7,521</b>

The notes on pages 10 to 19 form part of these accounts.

All the above amounts relate to continuing the activities of the charitable company.

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2025**

**Company Number 08457588**

	Notes	31 <sup>st</sup> March 2025		31 <sup>st</sup> March 2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	5		558		800
<b>Current assets</b>					
Debtors	6	984		404	
Cash at bank and in hand		87,390		13,404	
		-----		-----	
		88,374		13,808	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	7	(1,513)		(7,087)	
		-----		-----	
<b>Net current assets</b>			86,861		6,721
			-----		-----
<b>Total assets less current liabilities</b>			<b>87,419</b>		<b>7,521</b>
			=====		=====
<b>Funds:</b>					
Unrestricted funds	8,9		(2,479)		(16,476)
Restricted funds	8,10		89,898		23,997
			-----		-----
			<b>87,419</b>		<b>7,521</b>
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on ..... 18/12/2025 ..... and signed on their behalf by:

... Sheila Farrelly .....

**S Farrelly – Trustee**

**Dated:** 18/12/2025 .....

# **LIVERPOOL HOMELESS FOOTBALL CLUB**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

---

### **1. Limited Liability**

The charity is a company limited by guarantee. Each member's liability is limited to £1.

### **2. Accounting Policies**

#### **Basis of accounting**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) (effective 1<sup>st</sup> January 2019), Charities Act 2011 and the Companies Act 2006.

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

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The Charitable Company has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

#### **Going concern**

At the time of approving the accounts the Trustees have a reasonable expectation, for the reasons outlined in the Annual Report, that the charitable company will be able to increase reserves to required level to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### **Fund accounting**

Unrestricted funds are the Charitable Company's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

#### **Income recognition**

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

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis. Grants' receivables are recognised on the date on which their unconditional payment is confirmed by the donor.

## **LIVERPOOL HOMELESS FOOTBALL CLUB**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

---

#### **Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor. Expenditure on charitable activities relates to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

#### **Fixed Assets**

Capital expenditure of £200 and above is treated as a fixed asset and depreciated on the following bases in order to write off each asset over its estimated useful life:

Computer Equipment	33% per annum straight line basis
Fixture & Fittings	20% per annum reducing balance basis

#### **Cash and cash equivalents**

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

#### **Financial instruments**

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

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

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

#### **Basic financial liabilities**

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

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

#### **Derecognition of financial liabilities**

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

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**Critical accounting estimates and judgements**

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

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

**Taxation**

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

**3. Income and endowments from**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>a. Donations and Legacies</b>				
Donations	21,455	-	21,455	8,360
	=====	=====	=====	=====

Donations and Legacies income for year end 2024 related wholly to unrestricted funds

	£	£	£	£
<b>b. Charitable activities</b>				
23 Foundation	-	-	-	2,500
Big Help Project	-	-	-	2,460
Decathlon Corporate Foundation	-	-	-	10,650
LFC Foundation	-	16,250	16,250	16,250
National Lottery Community Fund	-	159,104	159,104	-
Speedo Mick Foundation	-	-	-	3,000
	-----	-----	-----	-----
		175,354	175,354	34,860
	=====	=====	=====	=====

Income from charitable activities for year end 2024 comprised £nil for unrestricted funds and £34,860 relates to restricted funds.

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>c. Other Income</b>				
Gain on disposal of fixed assets	-	-	-	16,611
	=====	=====	=====	=====

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**4. Expenditure on charitable activities**

	<b>Direct Charitable Expenditure £</b>	<b>Support &amp; Governance Costs £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Prevention or relief of poverty, sickness and need caused by homelessness	66,337	50,574	<b>116,911</b>	<b>64,669</b>
	=====	=====	=====	=====

**a. Analysed as follows:**

	<b>2025 £</b>	<b>2024 £</b>
<i>Direct charitable expenditure:</i>		
Staff salary costs	33,935	15,569
Pension	668	311
Coaching	10,895	7,375
Match fees	5,078	1,629
Sessional fees	1,000	1,450
Back Kitchen equipment	247	73
Back Kitchen food costs	2,740	852
Activities	586	-
Equipment and clothing	5,546	929
Travel expenses	2,102	560
Motor expenses	-	1,779
Volunteer expenses	1,464	953
Computer support	2,076	200
	-----	-----
	<b>66,337</b>	<b>31,680</b>
	-----	-----

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

---

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<i>Support &amp; Governance costs:</i>		
Staff salary costs	27,147	20,697
Pension	439	267
Office costs	1,762	722
Running costs	8,999	4,552
Insurance	818	1,084
Marketing	8,683	305
Sundry	67	572
Maintenance and storage		150
Legal and professional	267	13
Hardship	1,278	1,179
Companies House fee	13	-
Fines	-	35
Payroll fees	-	113
Toiletries	232	-
Refreshments	443	508
Subscriptions and membership	184	107
Accountancy fees	-	1,491
Depreciation	242	1,194
	-----	-----
	<b>50,574</b>	<b>32,989</b>
	-----	-----
<b>Total expenditure on charitable activities</b>	<b>116,911</b>	<b>64,669</b>
	=====	=====

£109,453 (2024: £15,594) of the above expenditure relates to restricted funding.

<b>b. Staff Costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Gross wages and salaries	61,082	36,266
Social security costs	-	-
Pension costs	1,107	578
	-----	-----
	<b>62,189</b>	<b>36,844</b>
	=====	=====

**c. Particulars of employees:**

The average number of employees during the year 3.92 (2024: 3.00), and calculated on the basis of full-time equivalents, was as follows:

	<b>2025</b>	<b>2024</b>
Charitable activities	<b>2.1</b>	<b>1.5</b>
	=====	=====

No employee received emoluments of more than £60,000 during the year.

The trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year (2024 £nil).

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

---

**5. Tangible fixed assets**

	<b>Computer Equipment</b>	<b>Fixture &amp; Fittings</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 <sup>st</sup> April 2024	6,813	829	7,642
Additions in the year	-	-	-
Disposals in the year	(302)	(-)	(302)
	-----	-----	-----
<b>Balance at 31<sup>st</sup> March 2025</b>	<b>6,511</b>	<b>829</b>	<b>7,340</b>
	-----	-----	-----
<b>Depreciation</b>			
Balance at 1 <sup>st</sup> April 2024	6,566	276	6,842
Charge for the year	132	110	242
Disposal in the year	(302)	(-)	(302)
	-----	-----	-----
<b>Balance at 31<sup>st</sup> March 2025</b>	<b>6,396</b>	<b>386</b>	<b>6,782</b>
	-----	-----	-----
<b>Net book value at 31<sup>st</sup> March 2025</b>	<b>115</b>	<b>443</b>	<b>558</b>
	=====	=====	=====
Net book value at 31 <sup>st</sup> March 2024	247	553	800
	=====	=====	=====

**6. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Prepayments	984	404
	=====	=====

**7. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accruals	1,513	6,749
Taxes & Social Security	-	338
	-----	-----
	<b>1,513</b>	<b>7,087</b>
	=====	=====

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**8. Analysis of net assets between funds**

2025	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
<b>Unrestricted Funds</b>			
General Fund	138	(2,617)	(2,479)
	=====	=====	=====
<b>Restricted Funds</b>			
Amazon	115	-	115
Big Help Project	305	-	305
Clothworkers Foundation	-	1,812	1,812
LFC Foundation	-	9,752	9,752
National Lottery Community Funds	-	77,914	77,914
	-----	-----	-----
	<b>420</b>	<b>89,478</b>	<b>89,898</b>
	-----	-----	-----
<b>Totals</b>	<b>558</b>	<b>86,861</b>	<b>87,419</b>
	=====	=====	=====
2024	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
<b>Unrestricted Funds</b>			
General Fund	171	(16,647)	(16,476)
	=====	=====	=====
<b>Restricted Funds</b>			
23 Foundation	-	52	52
Amazon	177	-	177
Big Help Project	382	511	893
Clothworkers Foundation	3	1,813	1,816
Decathlon Corporate Foundation	-	7,152	7,152
LFC Foundation	-	13,156	13,156
National Lottery Reaching Communities	-	657	657
Steve Morgan Foundation	67	27	94
	-----	-----	-----
	<b>629</b>	<b>23,368</b>	<b>23,997</b>
	-----	-----	-----
<b>Totals</b>	<b>800</b>	<b>6,721</b>	<b>7,521</b>
	=====	=====	=====

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**9. Unrestricted Fund**

2025	Reserves at Beginning of year	Movements in the year		Reserves at End of Year
	£	Income £	Expenditure £	£
General Fund	(16,476)	21,455	(7,458)	(2,479)
	=====	=====	=====	=====
2024	Reserves at Beginning of year	Movements in the year		Reserves at End of Year
	£	Income £	Expenditure £	£
General Fund	7,628	24,971	(49,075)	(16,476)
	=====	=====	=====	=====

**General Fund** is used to finance the charitable company's general activities and core costs as outlined in the Trustees' Report.

**10. Restricted Funds**

2025	Reserves at Beginning of year	Movements in the year		Reserves at End of Year
	£	Income £	Expenditure £	£
23 Foundation	52	-	(52)	-
Amazon	177	-	(62)	115
Big Help Foundation	893	-	(588)	305
Clothworkers Foundation	1,816	-	(4)	1,812
Decathlon Corporate Foundation	7,152	-	(7,152)	-
LFC Foundation	13,156	16,250	(19,654)	9,752
National Lottery Community Fund	-	159,104	(81,190)	77,914
National Lottery Reaching Communities	657	-	(657)	-
Steve Morgan Foundation	94	-	(94)	-
	-----	-----	-----	-----
	<b>23,997</b>	<b>175,354</b>	<b>(109,453)</b>	<b>89,898</b>
	=====	=====	=====	=====

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

2024	Reserves at Beginning of year £	Movements in the year		Reserves at End of Year £
		Income £	Expenditure £	
23 Foundation	-	2,500	(2,448)	52
Amazon	183	-	(6)	177
Big Help Foundation	477	2,460	(2,044)	893
Clothworkers Foundation	2,447	-	(631)	1,816
Decathlon Corporate Foundation	-	10,650	(3,498)	7,152
LFC Foundation	-	16,250	(3,094)	13,156
National Lottery Coronavirus Community Support Fund	17	-	(17)	-
National Lottery Reaching Communities	1,136	-	(479)	657
Speedo Mick Foundation	-	3,000	(3,000)	-
Steve Morgan Foundation	471	-	(377)	94
	<b>4,731</b>	<b>34,860</b>	<b>(15,594)</b>	<b>23,997</b>

**Description of Funds**

These are monies given to the charitable company to be spent at the discretion of the Charity's Board of Trustees for specific charitable purposes:

**23 Foundation** – Contribution towards football drop in sessions

**Amazon** – Contribution towards activities

**Big Help Foundation** – Contribution towards activities.

**Clothworkers Foundation** – Funding for the purchase of a van and generator to enable better use of the Back Kitchen Catering Van, bike, and computer equipment.

**Decathlon Corporate Foundation** – to assist beneficiaries in their sporting activities in order to maintain health and the purchase of sporting equipment

**LFC Foundation-** Contribution towards core programme delivery: football sessions, wellbeing workshops, and matchday events; Participant support: kit, travel, refreshments, and emergency referrals

**National Lottery Community Fund** - Core staffing costs, including project coordination, coaching, safeguarding, and volunteer support: Cover essential overheads, such as venue hire, insurance, equipment, refreshments, and transport

**National Lottery Coronavirus Community Support Fund** – Contribution towards digital equipment & counselling sessions, relief of food poverty.

**National Lottery Reaching Communities** – Contributions towards salaries, consultancy, advice and running costs and Walk & Talk Women's Football & Tournaments

**Speedo Mick Foundation** – Contribution towards activities

**Steve Morgan Foundation** – Contribution towards salaries, food poverty relief, activities & printing equipment.

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

---

**11. Operating Lease Commitments**

Liverpool Homeless Football Club has a licence to occupy in relation to the premises at 1-27 Bridport St, Liverpool, L3 5QF dated 1<sup>st</sup> April 2023. The notice period is 1 months as below.

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Premises	<b>733</b>	<b>733</b>
	=====	=====

**12. Related Party Transactions**

There were no material related party transactions during the year which require disclosure (2024: none).

**13. Contingent Liabilities**

The company did not have any contingent liabilities at 31<sup>st</sup> March 2025 (2024: £nil).

**14. Guarantees**

As at 31<sup>st</sup> March 2025, 4 members had given a guarantee of £1 each in the event of the charitable company winding-up. Total: £4 (2024: 3 members £3).

**LIVERPOOL HOMELESS FOOTBALL CLUB**

England & Wales - Charity number 1182349

---

# Accounts

---

# **LIVERPOOL HOMELESS FOOTBALL CLUB**

## **ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**Company No. 08457588**

**Charity Registration No. 1182349**

## CONTENTS

	<b>Page</b>
Trustees' Annual Report	<b>2</b>
Statement of Trustees' Responsibilities	<b>7</b>
Independent Examiner's Report	<b>8</b>
Statement of Financial Activities	<b>9</b>
Balance Sheet	<b>10</b>
Notes forming part of the Financial Statements	<b>11</b>

# **LIVERPOOL HOMELESS FOOTBALL CLUB**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

---

The trustees are pleased to present their annual report for the year ended 31<sup>st</sup> March 2024.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (as amended for accounting periods commencing from 1<sup>st</sup> January 2019).

### **OBJECTIVES AND ACTIVITIES**

The prevention or relief of poverty, sickness and need which is mainly, but not exclusively, caused by homelessness or that may result in homelessness by providing information, advice education and services.

The relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.

To advance in life and relieve needs of young people through the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life. Providing support and activities which help develop their skills, capacities, and capabilities to enable them to participate in society as mature and responsible individuals.

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

### **ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR**

This year has been transformative for LHFC, marked by significant achievements and strategic developments. Over the past 12 months, we have delivered a range of impactful activities aimed at supporting homeless individuals and those at risk of homelessness through football.

1. **National Lottery Funding:** We secured a three-year funding grant from the National Lottery, which will significantly bolster our programs and initiatives, ensuring their sustainability and growth.
2. **Appointment of New Men's Project Coordinator:** Keith Heckingbottom, with extensive experience in community outreach and program management, joined us as the new Men's Project Coordinator. He has already increased participation in our programs.
3. **New Chairman Appointment:** Ray Smith, one of our founders, stepped into the role of Chairman. His passion and dedication to the cause will undoubtedly steer the club towards new heights, leveraging his deep understanding of our mission and vision.
4. **Homeless World Cup (HWC) South Korea:** LHFC volunteers once again shared their invaluable experience skills in the organisation of the Homeless World Cup held in South Korea. Building links on the international stage.
5. **Homeless World Cup Partnerships:** We formed new partnerships and strengthened existing ones, including collaborations with local businesses, community organizations, and football clubs.

## LIVERPOOL HOMELESS FOOTBALL CLUB

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024

---

6. **Kip on the Kop:** The inaugural "Kip on the Kop" event at Anfield in 2023 raised over £65,000 to support homeless people across the city. Our CEO John Finnigan and Patron John Bishop rose to the challenge in the 2024 event, which raised £71,000. The funds raised will again be divided between LHFC and the Liverpool FC Foundation to continue the programs they both deliver.
7. **Drop-in Sessions:** Regular drop-in sessions for both men and women provided a safe space for social interaction, physical exercise, and support services.
8. **Tournaments and Presentation Days:** Organised and participated in various tournaments, both locally and nationally, with presentation days celebrating our participants' achievements.
9. **Support Services:** Provided mental health support, training courses, and assistance into employment for participants, helping them reintegrate into society.
10. **Partnership with Liverpool FC Foundation:** Secured financial support from the Liverpool Foundation, enabling us to expand our outreach and services.

#### Member Outcomes

Our interviews with players and staff have been incredibly insightful, allowing us to improve our services. Recurring themes include the escape from everyday life, benefits for mental and physical health, and increased socialisation.

*"I suffer with bad mental health - schizophrenia, anxiety, and depression. Coming here is a blowout for me, where I can forget about all that." - Aaron, drop-in attendee*

*"You make loads of friends - everyone is happy here and makes you feel welcome." Paul, league player*

*"It's good for my mental health and takes me away for a couple of hours." - AJ, drop-in attendee*

These interviews, available on our social media channels with permission, offer a deeper insight into the lives of those we support.

#### FINANCIAL REVIEW

Total income in the year was £59,831 (2023: £60,090) of which £34,860 (2023: £46,970), related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £64,669 (2023: £105,010), leaving a deficit for the year of £4,838 (2023: deficit £44,920).

At 31<sup>st</sup> March 2024 the charitable company's reserves stood at £7,521 (2023: £12,359) of which £23,997 (2023: £4,731) represented restricted funds

#### Risk Assessment

The main risks, to which the charitable company is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks. A full business continuity plan has been developed and tested that enables all stakeholders to be fully informed as to when it needs to be activated, and the individual actions required.

#### Reserves Policy

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and six months' running costs should no further funding be received.

## LIVERPOOL HOMELESS FOOTBALL CLUB

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024

---

As at the end of the financial year the unrestricted funds totalled -£16,476. The charitable company requires £5,890 for redundancy provision and £24,538 for six months' running costs, (total £30,428).

The Trustees intend to increase the unrestricted reserves by diversifying the funding efforts. They will enhance their fundraising activities by organizing more community events, such as charity matches, and local business partnerships, to generate additional income.

The charitable company have secured 3 years funding from the National Lottery and Decathlon and are actively seeking additional opportunities from both local and national funding bodies to supplement our income and stabilize our finances.

The charitable company are building relationships with local and national businesses to secure sponsorship deals that provide a steady stream of income.

#### PLANS FOR FUTURE

The future looks exceptionally promising for LHFC, thanks to our secured funding and strategic partnerships:

1. **Strengthened Partnerships:** Our partnership with the Irish Homeless Team has grown stronger, opening new avenues for collaboration and support. We anticipate increased joint activities and shared best practices.
2. **Involvement with England Homeless Team:** We are excited about our anticipated involvement in the selection process of the England Homeless Team. This will allow us to contribute to national-level initiatives and showcase our participants' talent on the world stage, including the 2025 Homeless World Cup in Oslo.
3. **Skills Audit:** Trustees are in the process of carrying out a skills audit for the LHFC staff and volunteer team to create a comprehensive training program. This program will cover essential areas such as safeguarding, mental health awareness, suicide awareness, first aid, and more.
4. **Increased participation:** Our data shows that participants from Halton, Liverpool, Sefton and St Helens, 4 boroughs of the Liverpool City Region attend LHFC activities and events. Our aim is to engage with organisations in the borough of Knowsley to raise our profile and recruit participants.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 22<sup>nd</sup> March 2013 and registered as a charity on 6<sup>th</sup> March 2019. Formerly known as Liverpool Homeless Football Club C.I.C (name changed 9<sup>th</sup> January 2019)

The Governing Instruments under which the charitable company operates comprise the Memorandum and Articles of Association together with the policies made from time to time by the trustees. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The board meets on a quarterly basis, with any additional meetings as required. The trustees are elected members and have a responsibility to act in the best interest of Liverpool Homeless Football Club. They are responsible for the organisation's governance, sustainability and accountability.

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Name</b>	Liverpool Homeless Football Club	
<b>Company Number</b>	08457588	
<b>Charity Number</b>	1182349	
<b>Registered Office</b>	1-27 Bridport Street Liverpool Merseyside L3 5QF	
<b>Trustees</b>	S Farrelly J Jacobsen S Kweeday R Smith	(Appointed 17 <sup>th</sup> July 2023) (Appointed 1 <sup>st</sup> September 2024)
<b>Company Secretary</b>	Sheila Farrelly	
<b>Independent Examiner</b>	Ying Huang ACCA C/O LCVS 151 Dale Street, Liverpool L2 2AH	
<b>Bankers</b>	Barclays Bank plc, Leicester LE87 2BB	

**Signed on behalf of the Board of Trustees**

*Sheila Farrelly*

.....  
**S Farrelly - Trustee**

*11.12.2024*

.....  
**Dated:**

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

---

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

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

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1<sup>st</sup> January 2019).

**Signed on behalf of the Board of Trustees**

*Sheila Farrelly*

.....  
**S Farrelly - Trustee**

Dated: *11.12.2024* .....

# **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIVERPOOL HOMELESS FOOTBALL CLUB**

---

I report on the accounts of the charitable company for the year ended 31<sup>st</sup> March 2024, which are set out on pages 8 to 19.

## Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

## Basis of independent examiner's statement

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

## Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Ying Huang**

Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: .....12/12/2024.....



**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE**  
**ACCOUNT) FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Income and endowments from:</b>					
Donations and legacies	3a	8,360	-	8,360	10,425
Charitable activities	3b	-	34,860	34,860	49,665
Other Income	3c	16,611	-	16,611	
<b>Total income</b>		<b>24,971</b>	<b>34,860</b>	<b>59,831</b>	<b>60,090</b>
<b>Expenditure on:</b>					
Charitable Activities	4	49,075	15,594	64,669	105,010
<b>Total expenditure</b>		<b>49,075</b>	<b>15,594</b>	<b>64,669</b>	<b>105,010</b>
<b>Net expenditure, net movement in funds</b>		<b>(24,104)</b>	<b>19,266</b>	<b>(4,838)</b>	<b>(44,920)</b>
Total funds brought forward	9,10	7,628	4,731	12,359	57,279
<b>Total funds carried forward</b>	8-10	<b>(16,476)</b>	<b>23,997</b>	<b>7,521</b>	<b>12,359</b>

The notes on pages 10 to 19 form part of these accounts.

All the above amounts relate to continuing the activities of the charitable company.

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2024**

**Company Number 08457588**

	Notes	31 <sup>st</sup> March 2024		31 <sup>st</sup> March 2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	5		800		3,883
<b>Current assets</b>					
Debtors	6	404		834	
Cash at bank and in hand		13,404		14,779	
		-----		-----	
			13,808		15,613
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	7	(7,087)		(7,137)	
		-----		-----	
<b>Net current assets</b>			6,721		8,476
			-----		-----
<b>Total assets less current liabilities</b>			<b>7,521</b>		<b>12,359</b>
			=====		=====
<b>Funds:</b>					
Unrestricted funds	8,9		(16,476)		7,628
Restricted funds	8,10		23,997		4,731
			-----		-----
			<b>7,521</b>		<b>12,359</b>
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on ....., and signed on their behalf by:

*Sheila Farrelly*

.....  
**S Farrelly – Trustee**

**Dated:** *11. 12. 2024*  
 .....

# **LIVERPOOL HOMELESS FOOTBALL CLUB**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

---

### **1. Limited Liability**

The charity is a company limited by guarantee. Each member's liability is limited to £1.

### **2. Accounting Policies**

#### **Basis of accounting**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) (effective 1<sup>st</sup> January 2019), Charities Act 2011 and the Companies Act 2006.

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

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The Charitable Company has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

#### **Going concern**

At the time of approving the accounts the Trustees have a reasonable expectation, for the reasons outlined in the Annual Report, that the charitable company will be able to increase reserves to required level to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### **Fund accounting**

Unrestricted funds are the Charitable Company's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

#### **Income recognition**

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

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis. Grants receivables are recognised on the date on which their unconditional payment is confirmed by the donor.

# **LIVERPOOL HOMELESS FOOTBALL CLUB**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

---

### **Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor. Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

### **Fixed Assets**

Capital expenditure of £200 and above is treated as a fixed asset and depreciated on the following bases in order to write off each asset over its estimated useful life:

Computer Equipment	33% per annum straight line basis
Motor Vehicles	25% per annum reducing balance basis
Fixture & Fittings	20% per annum reducing balance basis

### **Cash and cash equivalents**

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

### **Financial instruments**

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

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

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

### **Basic financial liabilities**

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

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

### **Derecognition of financial liabilities**

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

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**Critical accounting estimates and judgements**

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

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

**Taxation**

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

**3. Income and endowments from**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>a. Donations and Legacies</b>				
Donations	8,360	-	8,360	10,425
	=====	=====	=====	=====

Donations and Legacies income for 2023 related wholly to unrestricted funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>b. Charitable activities</b>				
Unrestricted Grants	-	-	-	2,695
23 Foundation	-	2,500	2,500	-
Adore Group	-	-	-	292
Amazon	-	-	-	5,000
Decathlon Corporate Foundation	-	10,650	10,650	1,653
LCVS Community Impact Fund	-	-	-	2,000
LFC Foundation	-	16,250	16,250	-
National Lottery Reaching Communities	-	-	-	10,000
Rise Construction	-	-	-	10,000
Speedo Mick Foundation	-	3,000	3,000	2,000
Steve Morgan Foundation	-	-	-	11,450
The Big Help Project	-	2,460	2,460	4,575
	-----	-----	-----	-----
	=====	=====	=====	=====
		<b>34,860</b>	<b>34,860</b>	<b>49,665</b>

Income from charitable activities in 2023 comprised £2,695 for unrestricted funds and £46,970 related to restricted funds.

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>c. Other Income</b>				
Gain on disposal of fixed assets	16,611	-	16,611	-
	=====	=====	=====	=====

**4. Expenditure on charitable activities**

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2024 £	Total 2023 £
Prevention or relief of poverty, sickness and need caused by homelessness	31,680	32,989	64,669	105,010
	=====	=====	=====	=====

**a. Analysed as follows:**

	2024 £	2023 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	15,569	35,028
Pension	311	595
Coaching	7,375	11,343
Match Fees	1,629	3,595
Sessional fees	1,450	1,155
Back Kitchen food costs	852	3,005
Activities	-	178
Equipment	1,002	5,412
Travel expenses	560	351
Motor expenses	1,779	8,085
Volunteer expenses	953	1,349
Computer support	200	288
	-----	-----
	<b>31,680</b>	<b>70,384</b>
	-----	-----

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

---

*Support & Governance costs:*

Staff salary costs	20,697	17,965
Pension	267	320
Office costs	722	2,114
Running costs	4,552	1,136
Insurance	1,084	2,903
Marketing	305	288
Sundry	572	351
Maintenance and storage	150	1,896
Legal and professional	13	108
Hardship	1,179	2,371
Fines	35	-
Payroll fees	113	205
Refreshments	508	933
Subscriptions	107	267
Accountancy fees	1,491	1,340
Depreciation	1,194	2,429
	<b>32,989</b>	<b>34,626</b>
	<b>64,669</b>	<b>105,010</b>

£15,594 (2023: £73,879) of the above expenditure relates to restricted funding.

<b>b. Staff Costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gross wages and salaries	36,266	52,993
Social security costs	-	-
Pension costs	578	915
	<b>36,844</b>	<b>53,908</b>

**c. Particulars of employees:**

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	<b>2024</b>	<b>2023</b>
Charitable activities	<b>1.5</b>	<b>2</b>

No employee received emoluments of more than £60,000 during the year.

The trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year (2023 £nil).

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**5. Tangible fixed assets**

	<b>Computer Equipment</b>	<b>Motor Vehicles</b>	<b>Fixture &amp; Fittings</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 <sup>st</sup> April 2023	7,463	9,300	829	17,592
Additions in the year	-	-	-	-
Disposals in the year	(650)	(9,300)	(-)	(9,950)
<b>Balance at 31<sup>st</sup> March 2024</b>	<b>6,813</b>	<b>-</b>	<b>829</b>	<b>7,642</b>
<b>Depreciation</b>				
Balance at 1 <sup>st</sup> April 2023	6,204	7,367	138	13,709
Charge for the year	1,012	44	138	1,194
Disposal in the year	(650)	(7,411)	(-)	(8,061)
<b>Balance at 31<sup>st</sup> March 2024</b>	<b>6,566</b>	<b>-</b>	<b>276</b>	<b>6,842</b>
<b>Net book value at 31<sup>st</sup> March 2024</b>	<b>247</b>	<b>-</b>	<b>553</b>	<b>800</b>
Net book value at 31 <sup>st</sup> March 2023	1,259	1,933	691	3,883

**6. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Debtors and prepayments	<b>404</b>	<b>834</b>

**7. Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade Creditors & Accruals	6,749	6,014
Taxes & Social Security	338	1,123
	<b>7,087</b>	<b>7,137</b>

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**8. Analysis of net assets between funds**

2024	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
<b>Unrestricted Funds</b>			
General Fund	171	(16,647)	(16,476)
	=====	=====	=====
<b>Restricted Funds</b>			
23 Foundation	-	52	52
Amazon	177	-	177
Clothworkers Foundation	3	1,813	1,816
Decathlon Corporate Foundation	-	7,152	7,152
LFC Foundation	-	13,156	13,156
National Lottery Reaching Communities	-	657	657
Steve Morgan Foundation	67	27	94
The Big Help Project	382	511	893
	-----	-----	-----
	<b>629</b>	<b>23,368</b>	<b>23,997</b>
	-----	-----	-----
<b>Totals</b>	<b>800</b>	<b>6,721</b>	<b>7,521</b>
	=====	=====	=====
2023	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
<b>Unrestricted Funds</b>			
General Fund	315	7,313	7,628
	=====	=====	=====
<b>Restricted Funds</b>			
Amazon	183	-	183
Clothworkers Foundation	2,447	-	2,447
National Lottery Coronavirus Community Support Fund	17	-	17
National Lottery Reaching Communities	-	1,136	1,136
Steve Morgan Foundation	444	27	471
The Big Help Project	477	-	477
	-----	-----	-----
	<b>3,568</b>	<b>1,163</b>	<b>4,731</b>
	-----	-----	-----
<b>Totals</b>	<b>3,883</b>	<b>8,476</b>	<b>12,359</b>
	=====	=====	=====

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**9. Unrestricted Fund**

2024	Reserves at Beginning of year £	Movements in the year Income      Expenditure		Reserves at End of Year £
General Fund	7,628	24,971	(49,075)	(16,476)
	=====	=====	=====	=====
2023	Reserves at Beginning of year £	Movements in the year Income      Expenditure		Reserves at End of Year £
General Fund	25,639	13,120	(31,131)	7,628
	=====	=====	=====	=====

**General Fund** is used to finance the charitable company's general activities and core costs as outlined in the Trustees' Report.

**10. Restricted Funds**

2024	Reserves at Beginning of year £	Movements in the year Income      Expenditure		Reserves at End of Year £
23 Foundation	-	2,500	(2,448)	52
Amazon	183	-	(6)	177
Clothworkers Foundation	2,447	-	(631)	1,816
Decathlon Corporate Foundation	-	10,650	(3,498)	7,152
LFC Foundation	-	16,250	(3,094)	13,156
National Lottery Coronavirus Community Support Fund	17	-	(17)	-
National Lottery Reaching Communities	1,136	-	(479)	657
Speedo Mick Foundation	-	3,000	(3,000)	-
Steve Morgan Foundation	471	-	(377)	94
The Big Help Foundation	477	2,460	(2,044)	893
	=====	=====	=====	=====
	<b>4,731</b>	<b>34,860</b>	<b>(15,594)</b>	<b>23,997</b>
	=====	=====	=====	=====

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

2023	Reserves at Beginning of year £	Movements in the year		Reserves at End of Year £
		Income £	Expenditure £	
Adore Group	-	292	(292)	-
Amazon	-	5,000	(4,817)	183
Community Foundation LCR	3,569	-	(3,569)	-
Clothworkers Foundation	4,166	-	(1,719)	2,447
Decathlon Corporate Foundation	-	1,653	(1,653)	-
LCVS Community Impact Fund	-	2,000	(2,000)	-
National Lottery Coronavirus Community Support Fund	103	-	(86)	17
National Lottery Reaching Communities	-	10,000	(8,864)	1,136
National Lottery Reaching Communities	773	-	(773)	-
Postcode Neighbourhood Trust	22,200	-	(22,200)	-
Rise Construction	-	10,000	(10,000)	-
Speedo Mick Foundation	-	2,000	(2,000)	-
Steve Morgan Foundation	821	11,450	(11,800)	471
The Big Help Foundation	-	4,575	(4,098)	477
Workers Education Association	8	-	(8)	-
	-----	-----	-----	-----
	<b>31,640</b>	<b>46,970</b>	<b>(73,879)</b>	<b>4,731</b>
	=====	=====	=====	=====

**Description of Funds**

These are monies given to the charitable company to be spent at the discretion of the Charity's Board of Trustees for specific charitable purposes:

**23 Foundation** – Contribution towards football drop in sessions

**Adore Group** – Contribution towards creating employment for young people at risk of long term unemployment

**Amazon** – Contribution towards activities

**Clothworkers Foundation** – Funding for the purchase of a van and generator to enable better use of the Back Kitchen Catering Van, bike, and computer equipment.

**Community Foundation LCR** - Contribution towards football drop in sessions

**Decathlon Corporate Foundation** – to assist beneficiaries in their sporting activities in order to maintain health and the purchase of sporting equipment

**LFC Foundation-**

**LCVS Community Impact Fund** – Contribution towards beneficiaries gaining Food & Hygiene level 1 & 2 training and Back Kitchen costs

**National Lottery Coronavirus Community Support Fund** – Contribution towards digital equipment & counselling sessions, relief of food poverty.

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

---

**National Lottery Reaching Communities** – Contributions towards salaries, consultancy, advice and running costs and Walk & Talk Women’s Football & Tournaments

**Postcode Neighbourhood Trust** – Contribution towards the back kitchen catering project

**Rise Construction** – ‘Walk & Talk Women’s Football & Tournaments’

**Speedo Mick Foundation** – Contribution towards activities

**Steve Morgan Foundation** – Contribution towards salaries, food poverty relief, activities & printing equipment.

**The Big Help Foundation** – Contribution towards activities

**Workers Education Association** – Contributions towards training, resources, equipment, marketing and volunteer expenses for the Back Kitchen project.

**11. Operating Lease Commitments**

Liverpool Homeless Football Club has a licence to occupy in relation to the premises at 1-27 Bridport St, Liverpool, L3 5QF dated 1<sup>st</sup> April 2023. The notice period is 1 months as below.

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Premises	£733	-
	-----	-----
	<b>£733</b>	-
	=====	=====

**12. Related Party Transactions**

There were no material related party transactions during the year which require disclosure (2023: none).

**13. Contingent Liabilities**

The company did not have any contingent liabilities at 31<sup>st</sup> March 2024 (2023: £nil).

**14. Guarantees**

As at 31<sup>st</sup> March 2024, 3 members had given a guarantee of £1 each in the event of the charitable company winding-up. Total: £6 (2023: 6 members £6).

**LIVERPOOL HOMELESS FOOTBALL CLUB**

England & Wales - Charity number 1182349

---

# Accounts

---

# **LIVERPOOL HOMELESS FOOTBALL CLUB**

## **ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**Company No. 08457588**  
**Charity Registration No. 1182349**

## CONTENTS

	<b>Page</b>
Trustees' Annual Report	<b>2</b>
Statement of Trustees' Responsibilities	<b>7</b>
Independent Examiner's Report	<b>8</b>
Statement of Financial Activities	<b>9</b>
Balance Sheet	<b>10</b>
Notes forming part of the Financial Statements	<b>11</b>

# **LIVERPOOL HOMELESS FOOTBALL CLUB**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

---

The trustees are pleased to present their annual report for the year ended 31<sup>st</sup> March 2023.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (as amended for accounting periods commencing from 1<sup>st</sup> January 2019).

### **OBJECTIVES AND ACTIVITIES**

The prevention or relief of poverty, sickness and need which is mainly, but not exclusively, caused by homelessness or that may result in homelessness by providing information, advice education and services.

The relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.

To advance in life and relieve needs of young people through the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life. Providing support and activities which help develop their skills, capacities, and capabilities to enable them to participate in society as mature and responsible individuals.

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

### **ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR**

This past year has been difficult financially as post covid funding opportunities have been limited. However, we were able to, follow up on our action plan, deliver our activities and to continue supporting our members.

- Appointed new Trustees with a breadth of experience in the adult social care, homelessness, safeguarding and community support sectors.
- Utilised the skills of a volunteer bid writer to support us in securing project funding for the next 12 to 36 months
- Completed the training of 24 students in catering and food hygiene
- Partnered up with Victory Outreach to utilise the Back Kitchen catering van for work experience
- Renewed links with DWP to assist members with benefit claims and sanctions and support some into employment
- Organised and delivered the Spirit of Merseyside League, engaging with 168 players from 21 teams. Improving self esteem, physical health and raising awareness of mental health, racism, knife crime & suicide.
- Delivered 345 football coaching sessions for men and women
- Organised and delivered 2 womens football tournaments, engaging with a total of 115 women from all walks of life. Enabling us to continue raising awareness of important issues such as domestic abuse and breast cancer
- Provided 630 packed lunches at the coaching sessions
- Recruited 5 new volunteers to assist at tournaments and 1 counsellor to support with mental health issues
- Supported 18 individuals into accommodation

## **LIVERPOOL HOMELESS FOOTBALL CLUB TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

---

- Supported 9 families struggling with food and fuel poverty
- Set up a new project for women called 'Crafty Minds'

**We** also established new Partnerships:

- Samuel James Catering – providing 1800 hot meals
- Liverpool FC Foundation – fundraiser Kip on The Kop, benefitting from the expertise of their Digital fundraiser
- Wirral – Mind who attended matchdays and received 32 enquiries from players
- James's Place- who offer support for suicidal men
- Evolving Mindset- mental health support
- One Step Recovery Homes – supported accommodation

### **OUTCOMES:**

The staff team, project volunteers, participants and partners were involved in our evaluation process. Project monitoring forms were completed for each project and monitoring data was reviewed. From the discussions, surveys and documents key outcomes from the overall project were identified and are outlined below.

#### **Physical health**

Low rates of physical activity are significantly more common amongst homeless people compared to the general population. Hence our core aim being the promotion of physical activity.

NHS practitioners at matchdays identified 28 people for referral to a GP for high blood pressure readings and 2 people were advised to attend A&E. They have encountered 2 x type 1 diabetics and engaged with the outreach team to monitor these individuals.

Dietitians have discussed options for healthier eating with between 7 and 10 individuals each session, discussing issues of storage of food in hostels, limited cooking ability and facilities. Managing a healthier lifestyle with people who have identified as alcoholics or managing the 'munchies' following drug taking.

Our podiatrist carried out 62 podiatry checks and made 9 referrals to GPs for further investigations.

#### **Mental well-being**

23 people attended our mental health drop-in sessions and 4 people went on to attend one to one counselling sessions.

Many of the participants commented that meeting new people and the camaraderie helps them feel less stressed and more able to participate. 79% felt healthier and more confident with 60% feeling less stressed.

#### **Reduced isolation**

Due to their chaotic lifestyles a lot of homeless people often experience isolation and loneliness. 89% of our participants said they enjoyed making new friends and found that spending time with others helps them to become more sociable and more prepared to face life's challenges.

GT age 29 *"Just actually getting out of bed is an issue for me, but on footy days I jump up early and run down to meet the lads."*

FD age 32 *"Life has been so tough the past few years. Getting back on track is so hard but coming here each week helps me focus. Step by step I am getting there. It may be taking longer than I thought but I know I can get myself sorted with the help of everyone here."*

# **LIVERPOOL HOMELESS FOOTBALL CLUB**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

---

### **CASE STUDIES**

CM became involved with the club from the very beginning when due to family problems he became homeless.

*"I was living in a hostel, and it was so boring and depressing. We all used to just hang about the streets being a nuisance to the neighbours. Then one day I was asked if I wanted to play footy, I wasn't much good, but I had a go. Then with the support and encouragement of the club, I became a qualified referee, and then a matchday steward at AFC Liverpool. All these years later I still go to the Spirit of Merseyside matchdays, but I am now in the middle of the pitch referring the games. I am happy and settled now with my partner who I love to travel the world with. I will always be with this club. and I would do anything for them because they are like my family."*

As part of the the national lottery advertising campagin, the Daily Mirror included an article, about our female coach Jess.

*'Football saved my life' - The women's football club helping people with mental health struggles - Mirror Online*

### **FINANCIAL REVIEW**

Total income in the year was £60,090 (2022: £80,808) of which £46,970 (2022: £56,570), related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £105,010 (2022: £115,650), leaving a deficit for the year of £44,920 (2022: deficit £34,842).

At 31<sup>st</sup> March 2023 the charitable company's reserves stood at £12,359 (2022: £57,279) of which £4,731 (2022: £31,640) represented restricted funds

### **Risk Assessment**

The main risks, to which the charitable company is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks. A full business continuity plan has been developed and tested that enables all stakeholders to be fully informed as to when it needs to be activated and the individual actions required.

### **Reserves Policy**

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and six months' running costs should no further funding be received.

As at the end of the financial year the unrestricted funds totalled £7,628. The charitable company requires £5,671 for redundancy provision and £10,998 for six months' running costs, (total £16,669). The Trustees are addressing the shortfall in reserves.

### **PLANS FOR FUTURE**

Whilst the past year has been challenging we have been able to secure funding for the men's football projects and The womens football and crafty minds therapy. However, the charity has still to secure funding for salaries. Financial security for at least the next three years is being sought and the priorities for the year ahead are to:

Develop a sustainability action plan

Explore all available funding opportunities

# **LIVERPOOL HOMELESS FOOTBALL CLUB**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

---

Increase our digital marketing

Create more fundraising opportunities

Today's climate is proving to be difficult for many charities but the Trustees at LHFC believe that collaboration with our partners is key to our success. With their continued support and shared commitment, we remain determined to support people on their journeys out of homelessness.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a charitable company limited by guarantee, incorporated on 22<sup>nd</sup> March 2013 and registered as a charity on 6<sup>th</sup> March 2019. Formerly known as Liverpool Homeless Football Club C.I.C (name changed 9<sup>th</sup> January 2019)

The Governing Instruments under which the charitable company operates comprise the Memorandum and Articles of Association together with the policies made from time to time by the trustees. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The board meets on a quarterly basis, with any additional meetings as required. The trustees are elected members and have a responsibility to act in the best interest of Liverpool Homeless Football Club. They are responsible for the organisation's governance, sustainability and accountability.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Name</b>	Liverpool Homeless Football Club	
<b>Company Number</b>	08457588	
<b>Charity Number</b>	1182349	
<b>Registered Office</b>	1-27 Bridport Street Liverpool Merseyside L3 5QF	
<b>Trustees</b>	J Jacobsen S Farrelly S Kweeday J Buckley R Fennell M Kinsella	(Appointed 6 <sup>th</sup> December 2022) (Appointed 17 <sup>th</sup> July 2023) (Resigned 30 <sup>th</sup> May 2022) (Resigned 2 <sup>nd</sup> December 2022) (Resigned 30 <sup>th</sup> May 2022)

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

---

**Company Secretary** Sheila Farrelly  
**Independent Examiner** Paula Sanchez ACCA  
C/O LCVS  
151 Dale Street,  
Liverpool  
L2 2AH  
**Bankers** Barclays Bank plc,  
Leicester  
LE87 2BB

**Signed on behalf of the Board of Trustees**

**S Farrelly**  
**Director**

*Sheila Farrelly*

**Dated:** *20th Dec 2023*

## **LIVERPOOL HOMELESS FOOTBALL CLUB STATEMENT OF TRUSTEES' RESPONSIBILITIES**

---

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

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

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1<sup>st</sup> January 2019).

**Signed on behalf of the Board of Trustees**

*Shéila Farrelly*

.....  
**S Farrelly**  
**Director**

Dated: *20th Dec 2023*

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIVERPOOL HOMELESS FOOTBALL CLUB**

---

I report on the accounts of the charitable company for the year ended 31<sup>st</sup> March 2023, which are set out on pages 9 to 20.

### Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

### Basis of independent examiner's statement

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

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: **Paula Sanchez**

Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: **20<sup>th</sup> December 2023**

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE**  
**ACCOUNT) FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>Income and endowments from:</b>					
Donations and legacies	3a	10,425	-	10,425	24,238
Charitable activities	3b	2,695	46,970	49,665	56,570
<b>Total income</b>		<b>13,120</b>	<b>46,970</b>	<b>60,090</b>	<b>80,808</b>
<b>Expenditure on:</b>					
Charitable Activities	4	31,131	73,879	105,010	115,650
<b>Total expenditure</b>		<b>31,131</b>	<b>73,879</b>	<b>105,010</b>	<b>115,650</b>
<b>Net expenditure, net movement in funds</b>		<b>(18,011)</b>	<b>(26,909)</b>	<b>(44,920)</b>	<b>(34,842)</b>
Total funds brought forward	9,10	25,639	31,640	57,279	92,120
<b>Total funds carried forward</b>	8-10	<b>7,628</b>	<b>4,731</b>	<b>12,359</b>	<b>57,279</b>

The notes on pages 11 to 20 form part of these accounts.

All the above amounts relate to continuing the activities of the charitable company.

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2023**

Company Number 08457588

	Notes	31 <sup>st</sup> March 2023		31 <sup>st</sup> March 2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	5		3,883		5,295
<b>Current assets</b>					
Debtors	6	834		489	
Cash at bank and in hand		14,779		58,772	
		-----		-----	
		15,613		59,261	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	7	(7,137)		(7,277)	
		-----		-----	
<b>Net current assets</b>			8,476		51,984
			-----		-----
<b>Total assets less current liabilities</b>			<b>12,359</b>		<b>57,279</b>
			=====		=====
<b>Funds:</b>					
Unrestricted funds	8,9		7,628		25,639
Restricted funds	8,10		4,731		31,640
			-----		-----
			<b>12,359</b>		<b>57,279</b>
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on 20 12 2023, and signed on their behalf by:

Shel Farrelly

**S Farrelly**  
**Director**

Dated: 20th Dec 2023

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

---

**1. Limited Liability**

The charity is a company limited by guarantee. Each member's liability is limited to £1.

**2. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) (effective 1<sup>st</sup> January 2019), Charities Act 2011 and the Companies Act 2006.

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

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The Charitable Company has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

**Going concern**

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. The Trustees have therefore adopted the going concern basis of accounting in preparing the accounts.

**Fund accounting**

Unrestricted funds are the Charitable Company's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

**Income recognition**

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

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis. Grants receivables are recognised on the date on which their unconditional payment is confirmed by the donor.

**Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

# **LIVERPOOL HOMELESS FOOTBALL CLUB**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

---

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor. Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

### **Fixed Assets**

Capital expenditure of £200 and above is treated as a fixed asset and depreciated on the following bases in order to write off each asset over its estimated useful life:

Computer Equipment	33% per annum straight line basis
Motor Vehicles	25% per annum reducing balance basis
Fixture & Fittings	20% per annum reducing balance basis

### **Cash and cash equivalents**

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

### **Financial instruments**

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

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

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

### **Basic financial liabilities**

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

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

### **Derecognition of financial liabilities**

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

### **Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

**Taxation**

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

**3. Income and endowments from**

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
<b>a. Donations and Legacies</b>				
Donations	<b>10,425</b>	-	<b>10,425</b>	<b>24,238</b>
	=====	=====	=====	=====

Donations and Legacies income for 2023 related wholly to unrestricted funds

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
<b>b. Charitable activities</b>				
Unrestricted Grants	2,695	-	2,695	-
Adore Group	-	292	292	5,088
Amazon	-	5,000	5,000	-
City of Liverpool	-	-	-	2,392
Community Foundation LCR	-	-	-	10,000
Decathlon	-	1,653	1,653	-
LCVS Community Impact Fund	-	2,000	2,000	-
LCVS NDA	-	-	-	2,920
National Lottery Reaching Communities	-	10,000	10,000	-
Postcode Neighbourhood	-	-	-	22,000
Rise Construction	-	10,000	10,000	-
Speedo Mick Foundation	-	2,000	2,000	-
Steve Morgan Foundation	-	11,450	11,450	11,450
The Big Help Project	-	4,575	4,575	-
YMCA	-	-	-	2,520
	-----	-----	-----	-----
	<b>-</b>	<b>46,970</b>	<b>49,665</b>	<b>56,570</b>
	=====	=====	=====	=====

Income from charitable activities in 2022 comprised £nil for unrestricted funds and £56,570 related to restricted funds.

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**4. Expenditure on charitable activities**

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2023 £	Total 2022 £
Prevention or relief of poverty, sickness and need caused by homelessness	70,384	34,626	<b>105,010</b>	<b>115,650</b>
	=====	=====	=====	=====

**a. Analysed as follows:**

	2023 £	2022 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	35,028	26,986
Pension	595	431
Coaching	11,343	11,289
Match Fees	3,595	4,700
Sessional fees	1,155	1,860
Back Kitchen food costs	3,005	3,764
Activities	178	1,206
Equipment	5,412	6,071
Travel expenses	351	649
Motor expenses	8,085	8,750
Volunteer expenses	1,349	1,160
Computer support	288	417
	-----	-----
	<b>70,384</b>	<b>67,283</b>
	-----	-----
<i>Support &amp; Governance costs:</i>		
Staff salary costs	17,965	14,744
Pension	320	234
Office costs	2,114	1,572
Running costs	1,136	7,682
Insurance	2,903	2,013
Marketing	288	5,793
Sundry	351	1,113
Maintenance and storage	1,896	2,280
Legal and professional	108	591
Consultancy fees	-	3,000
Hardship	2,371	3,684
Loss on disposal of fixed assets	-	607
Payroll fees	205	134
Refreshments	933	46
Subscriptions	267	907
Accountancy fees	1,340	1,220
Depreciation	2,429	2,747
	-----	-----
	<b>34,626</b>	<b>48,367</b>
	-----	-----
<b>Total expenditure on charitable activities</b>	<b>105,010</b>	<b>115,650</b>
	=====	=====

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

£73,879 (2022: £76,288) of the above expenditure relates to restricted funding.

b. Staff Costs	2023	2022
	£	£
Gross wages and salaries	52,993	41,730
Social security costs	-	-
Pension costs	915	665
	-----	-----
	<b>53,908</b>	<b>42,395</b>
	=====	=====

c. Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2023	2022
Charitable activities	2	1.7
	====	====

No employee received emoluments of more than £60,000 during the year.

The trustees are not remunerated for their services and are not included in the above number of employees.

No out of pocket expenses were reimbursed to trustees in the year (2022 £nil).

**5. Tangible fixed assets**

	Computer Equipment	Motor Vehicles	Fixture & Fittings	Total
	£	£	£	£
<b>Cost</b>				
Balance at 1 <sup>st</sup> April 2022	7,275	9,300	-	16,575
Additions in the year	188	-	829	1,017
	-----	-----	-----	-----
<b>Balance at 31<sup>st</sup> March 2023</b>	<b>7,463</b>	<b>9,300</b>	<b>829</b>	<b>17,592</b>
	-----	-----	-----	-----
<b>Depreciation</b>				
Balance at 1 <sup>st</sup> April 2022	4,557	6,723	-	11,280
Charge for the year	1,647	644	138	2,429
	-----	-----	-----	-----
<b>Balance at 31<sup>st</sup> March 2023</b>	<b>6,204</b>	<b>7,367</b>	<b>138</b>	<b>13,709</b>
	-----	-----	-----	-----
<b>Net book value at 31<sup>st</sup> March 2023</b>	<b>1,259</b>	<b>1,933</b>	<b>691</b>	<b>3,883</b>
	=====	=====	=====	=====
Net book value at 31 <sup>st</sup> March 2022	2,718	2,577	-	5,295
	=====	=====	=====	=====

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**6. Debtors**

	2023	2022
	£	£
Debtors and prepayments	834	489
	=====	=====

**7. Creditors: amounts falling due within one year**

	2023	2022
	£	£
Trade Creditors & Accruals	6,014	5,746
Taxes & Social Security	1,123	1,072
Salaries	-	459
	-----	-----
	7,137	7,277
	=====	=====

**8. Analysis of net assets between funds**

2023	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
<b>Unrestricted Funds</b>			
General Fund	315	7,313	7,628
	=====	=====	=====
<b>Restricted Funds</b>			
Amazon	183	-	183
Clothworkers Foundation	2,447	-	2,447
National Lottery Coronavirus Community Support Fund	17	-	17
National Lottery	-	1,136	1,136
Steve Morgan Foundation	444	27	471
The Big Help Project	477	-	477
	-----	-----	-----
	3,568	1,163	4,731
	-----	-----	-----
<b>Totals</b>	3,883	8,476	12,359
	=====	=====	=====

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

2022	Tangible Fixed Assets	Net Current Assets	Total
<b>Unrestricted Funds</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Fund	197	25,442	25,639
<b>Restricted Funds</b>			
Community Foundation LCR	-	3,569	3,569
Clothworkers Foundation	4,166	-	4,166
National Lottery Coronavirus Community Support Fund	103	-	103
Postcode Neighbourhood Trust	-	22,200	22,200
Steve Morgan Foundation	821	-	821
Ways to Wellbeing	-	773	773
Workers Education Association	8	-	8
	-----	-----	-----
	<b>5,098</b>	<b>26,542</b>	<b>31,640</b>
	-----	-----	-----
<b>Totals</b>	<b>5,295</b>	<b>51,984</b>	<b>57,279</b>
	=====	=====	=====

**9. Unrestricted Funds**

2023	Resources at Beginning of year £	Movements in the year		Resources at End of Year £
		Income £	Expenditure £	
General Fund	25,639	13,120	(31,131)	7,628
	=====	=====	=====	=====

2022	Resources at Beginning of year £	Movements in the year		Resources at End of Year £
		Income £	Expenditure £	
General Fund	40,762	24,238	(39,361)	25,639
	=====	=====	=====	=====

**General Fund** is used to finance the charitable company's general activities and core costs as outlined in the Trustees' Report.

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**10. Restricted Funds**

2023	Resources at Beginning of year £	Movements in the Year		Resources at End of Year £
		Income £	Expenditure £	
Adore Group	-	292	(292)	-
Amazon	-	5,000	(4,817)	183
Community Foundation LCR	3,569	-	(3,569)	-
Clothworkers Foundation	4,166	-	(1,719)	2,447
Decathlon	-	1,653	(1,653)	-
LCVS Community Impact Fund	-	2,000	(2,000)	-
National Lottery	-	10,000	(8,864)	1,136
National Lottery Coronavirus Community Support Fund	103	-	(86)	17
National Lottery Reaching Communities	773	-	(773)	-
Postcode Neighbourhood Trust	22,200	-	(22,200)	-
Rise Construction	-	10,000	(10,000)	-
Speedo Mick Foundation	-	2,000	(2,000)	-
Steve Morgan Foundation	821	11,450	(11,800)	471
The Big Help Foundation	-	4,575	(4,098)	477
Workers Education Association	8	-	(8)	-
	-----	-----	-----	-----
	<b>31,640</b>	<b>46,970</b>	<b>(73,879)</b>	<b>4,731</b>
	=====	=====	=====	=====

2022	Resources at Beginning of year £	Movements in the Year		Resources at End of Year £
		Income £	Expenditure £	
Adore Group	-	5,088	(5,088)	-
Albert Gubay Fund	3,000	-	(3,000)	-
Albert Hunt Trust	1,786	-	(1,786)	-
City of Liverpool	-	2,392	(2,392)	-
Community Foundation LCR	-	10,000	(6,431)	3,569
Clothworkers Foundation	6,091	-	(1,925)	4,166
Hill Dickinson Foundation	190	-	(190)	-
John Moores Foundation	6,000	-	(6,000)	-
LCVS CCG Covid 19	3,000	-	(3,000)	-
LCVS Community Impact Fund	1,999	-	(1,999)	-
LCC NDA	-	2,920	(2,920)	-
National Lottery Coronavirus Community Support Fund	7,240	-	(7,137)	103
National Lottery Reaching Communities	100	-	(100)	-
Neighbourly Covid 19 Community Fund	66	-	(66)	-
P H Holt Foundation Emergency Grant	6,489	-	(6,489)	-
Police and Crime Commissioner of Merseyside	1,117	-	(1,117)	-
Postcode Neighbourhood Trust	-	22,200	-	22,200
Sport England	254	-	(254)	-

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

*Continue (Restricted Funds 2022)*

Steve Morgan Foundation	7,034	11,450	(17,663)	821
Steve Morgan Foundation Emergency Fund	1,952	-	(1,952)	-
Ways to Wellbeing	1,517	-	(744)	773
Workers Education Association	1,006	-	(998)	8
Wrap UK	2,517	-	(2,517)	-
YMCA	-	2,520	(2,520)	-
	<u>51,358</u>	<u>56,570</u>	<u>(76,288)</u>	<u>31,640</u>
	=====	=====	=====	=====

**Description of Funds**

These are monies given to the charitable company to be spent at the discretion of the Charity's Board of Trustees for specific charitable purposes:

**Albert Gubay Fund** – Covid 19 response to relieve food poverty & hardship

**Albert Hunt Trust** – Covid 19 response to relieve food poverty & hardship

**Adore Group** – Contribution towards creating employment for young people at risk of long term unemployment

**Amazon** – Contribution towards activities

**City of Liverpool** – Contribution towards activities

**Clothworkers Foundation** – Funding for the purchase of a van and generator to enable better use of the Back Kitchen Catering Van, bike, and computer equipment.

**Community Foundation LCR** – Contribution towards football drop in sessions

**Decathlon** – to assist beneficiaries in their sporting activities in order to maintain health and the purchase of sporting equipment

**Hill Dickinson Foundation** – Contribution towards Improve life skills, education, and employability through training

**John Moores Foundation** – Contribution towards salary costs

**LCR Cares Covid 19 Community Support Fund** – Covid 19 response to relieve food poverty

**LCVS CCG Covid 19** – Covid 19 response to relieve food poverty & hardship

**LCVS Community Impact Fund** – Contribution towards beneficiaries gaining Food & Hygiene level 1 & 2 training and Back Kitchen costs

**LCVS NDA** – Contribution towards Food Provision

**Liverpool City Council** – Contribution towards core costs

**National Lottery** – Walk & Talk Women's Football & Tournaments

**National Lottery Coronavirus Community Support Fund** – Contribution towards digital equipment & counselling sessions, relief of food poverty.

**National Lottery Reaching Communities** – Contributions towards salaries, consultancy, advice and running costs.

**Neighbourly Covid 19 Community Fund** – Contribution towards the relief of food poverty

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

---

**P H Holt Foundation** – Emergency funding to support activities

**Police and Crime Commissioner of Merseyside** – Contribution towards activities

**Postcode Neighbourhood Trust** – Contribution towards the back kitchen catering project

**Rise Construction** – ‘Walk & Talk Women’s Football & Tournaments’

**Sport England** – Contribution towards ‘Spirit of Merseyside League’

**Speedo Mick Foundation** – Contribution towards activities

**Steve Morgan Foundation** – Contribution towards salaries, food poverty relief, activities & printing equipment.

**Steve Morgan Foundation Emergency Fund** – Covid 19 response to relieve food poverty

**The Big Help Foundation** – Contribution towards activities

**Ways to Wellbeing** – Contribution towards activities

**Workers Education Association** – Contributions towards training, resources, equipment, marketing and volunteer expenses for the Back Kitchen project.

**Wrap UK** – Covid 19 emergency grant support for surplus food redistribution

**YMCA** – Contribution towards coaching sessions, refreshments and coaching staff

**11. Operating Lease Commitments**

There are no operating lease commitments at 31<sup>st</sup> March 2023 (2022: none)

**12. Related Party Transactions**

There were no material related party transactions during the year which require disclosure (2022: none).

**13. Contingent Liabilities**

The company did not have any contingent liabilities at 31<sup>st</sup> March 2023. (2022: £nil)

**14. Guarantees**

As at 31<sup>st</sup> March 2023, 6 members had given a guarantee of £1 each in the event of the charitable company winding-up. Total: £6 (2022: 6 members £6).

**LIVERPOOL HOMELESS FOOTBALL CLUB**

England & Wales - Charity number 1182349

---

# Accounts

---

# **LIVERPOOL HOMELESS FOOTBALL CLUB**

## **ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**Company No. 08457588**

**Charity Registration No. 1182349**

# **LIVERPOOL HOMELESS FOOTBALL CLUB**

---

## **CONTENTS**

	<b>Page</b>
Trustees' Annual Report	<b>2</b>
Statement of Trustees' Responsibilities	<b>6</b>
Independent Examiner's Report	<b>7</b>
Statement of Financial Activities	<b>8</b>
Balance Sheet	<b>9</b>
Notes forming part of the Financial Statements	<b>10</b>

## **LIVERPOOL HOMELESS FOOTBALL CLUB**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

---

The trustees are pleased to present their annual report for the year ended 31<sup>st</sup> March 2022.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (as amended for accounting periods commencing from 1<sup>st</sup> January 2019).

#### **OBJECTIVES AND ACTIVITIES**

The prevention or relief of poverty, sickness and need which is mainly, but not exclusively, caused by homelessness or that may result in homelessness by providing information, advice education and services.

The relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.

To advance in life and relieve needs of young people through the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life. Providing support and activities which help develop their skills, capacities, and capabilities to enable them to participate in society as mature and responsible individuals.

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

#### **ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR**

Life after the pandemic has been challenging, mentally, physically and financially. However, LHFC have continued to support the most vulnerable people of our community. The past year has been busy and the team have shown great determination and commitment.

- Appointed a part time administrator to assist with the day to day office management
- Delivered 320 football coaching sessions for men and women
- Successfully delivered the Men's Spirit of Merseyside monthly league over 9 match days, engaging with over 100 men from homeless backgrounds
- Organised and delivered 3 womens football tournaments, engaging with 125 women from all walks of life. Enabling us to raise awareness of important issues such as domestic abuse, dementia & breast cancer
- Provided 750 packed lunches at the coaching sessions
- Provided 1140 hot meals at matchdays and tournaments
- Recruited 7 new volunteers to assist on matchdays and 1 new volunteer to manage our social media content
- Travelled to Wales to compete in a mental health awareness tournament, where LHFC were the runners up.
- Supported 23 individuals into accommodation
- Supported 11 families struggling with food and fuel poverty
- Engaged with 307 vulnerable adults from across Merseyside, supporting them in their journey out of homelessness
- Formed partnership with Homebaked Bakery to utilise The Back Kitchen catering unit at Goodison Park on Everton match days

## **LIVERPOOL HOMELESS FOOTBALL CLUB TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

---

### **OUTCOMES:**

The pandemic showed us the fundamental necessity of community and the importance of collaboration between organisations. Our links across the Liverpool City Region have enabled us to improve not only the physical, but also the mental well being of our participants.

A Journalist from the Liverpool Echo spent the day with the football team and wrote a featured article on the organisation and its impact on inclusion and belonging, not only of our players but also of the coaching staff.

<https://www.liverpoolecho.co.uk/news/liverpool-news/you-dont-turn-your-back-24308549>

The team have evaluated each tournament and completed monitoring reports. Feedback was sought via face-to-face chats with players mentors and support workers and questionnaires of participants and team managers, As reflected in previous years mental health and inclusion were the main areas of improvement.

87% of respondents claimed that the sessions had a positive impact on their mental health.

***“Playing is good for my mental health, it’s keeping me sane. I’ve always been into my football, so that part is nothing new to me – but it’s great playing with the lads. I’ve made a little family here.”***

***“I feel like I am getting back on my feet now. I haven’t felt like this for years. I might even be ready to face getting a job.”***

***“My dad suffered a mental breakdown through the pressure of work and found himself jobless and homeless. LHFC embraced him and gave him back his dignity, in fact they gave him back his life.”***

90% felt included and part of a wider community.

***“Times are tough for us all but coming here helps you realise you are not alone. You can talk to people who are going through the same thing and they can help you with tips and advice.”***

***“Thanks for including us in this tournament it means a lot. I felt like I was on even ground even though the gap in my situation and theirs is massive.”***

7% of those interviewed commented on their heightened awareness of issues surrounding homelessness.

***“It has opened my eyes to the plight of being homeless. I am now able to talk to others in a more informed way.”***

***“Listening to the stories of people who have turned their lives around is incredibly humbling and inspiring.”***

# **LIVERPOOL HOMELESS FOOTBALL CLUB**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

---

### **FINANCIAL REVIEW**

Total income in the year was £80,808 (2021: £225,169) of which £56,570 (2021: £175,427), related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £115,650 (2021: £172,927), leaving a deficit for the year of £34,842, (2021: surplus £52,242).

At 31<sup>st</sup> March 2022 the charitable company's reserves stood at £92,120 (2021: £92,120) of which £51,358 (2021: £51,358) represented restricted funds

### **Risk Assessment**

The main risks, to which the charitable company is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks. A full business continuity plan has been developed and tested that enables all stakeholders to be fully informed as to when it needs to be activated and the individual actions required.

### **Reserves Policy**

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and six months' running costs should no further funding be received.

As at the end of the financial year the unrestricted funds totalled £40,762. The charitable company requires £3,998 for redundancy provision and £19,681 for six months' running costs, (total £23,679).

The balance of the unrestricted reserves to be used as follows

- The employment of a part time/ temporary admin assistant
- Continuation of support for hardship, recovery from the impact of Covid19, and relief of food poverty
- The delivery of counselling sessions

### **PLANS FOR FUTURE**

Whilst the club has secured funding for the football projects and The Back Kitchen training courses the charity needs long term financial security and the priorities for the year ahead are to:

- Appoint new Trustees
- Utilise the skills of a volunteer bid writer
- Organise a fundraising event with the agreed support of local celebrities
- Complete the training of students in catering and food hygiene
- Continue with Homebaked collaboration and Goodison match day catering
- Commence partnership with Victory Outreach to utilise the Back Kitchen for work opportunities
- To renew links with DWP to assist with benefit claims and sanctions

The trustees believe that working with our partners is more important than ever and will continue to do so as we all ultimately share the same objectives. We have an established framework of support services and a proven track record of supporting people towards independent living. We will continue to offer support in the three key areas of health & well-being, volunteering & community and training and employment opportunities.

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a charitable company limited by guarantee, incorporated on 22<sup>nd</sup> March 2013 and registered as a charity on 6<sup>th</sup> March 2019. Formerly known as Liverpool Homeless Football Club C.I.C (name changed 9<sup>th</sup> January 2019)

The Governing Instruments under which the charitable company operates comprise the Memorandum and Articles of Association together with the policies made from time to time by the trustees. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The board meets on a quarterly basis, with any additional meetings as required. The trustees are elected members and have a responsibility to act in the best interest of Liverpool Homeless Football Club. They are responsible for the organisation's governance, sustainability and accountability.

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Name</b>	Liverpool Homeless Football Club	
<b>Company Number</b>	08457588	
<b>Charity Number</b>	1182349	
<b>Registered Office</b>	151 Dale Street Liverpool Merseyside L2 2AH	
<b>Trustees</b>	J Buckley S Bradley	(Resigned 30 <sup>th</sup> May 2022) (Appointed 4 <sup>th</sup> June 2021)
	R Fennell-Rutherford J Jacobsen M Kinsella M Lynch S Farrelly	(Resigned 2 <sup>nd</sup> November 2021) (Resigned 2 <sup>nd</sup> December 2022) (Appointed 4 <sup>th</sup> June 2021) (Resigned 30 <sup>th</sup> May 2022) (Resigned 2 <sup>nd</sup> December 2022) (Appointed 6 <sup>th</sup> December 2022)
<b>Company Secretary</b>	Sheila Farrelly	
<b>Independent Examiner</b>	Paula Sanchez ACCA C/O LCVS 151 Dale Street, Liverpool L2 2AH	
<b>Bankers</b>	Barclays Bank plc, Leicester LE87 2BB	

**Signed on behalf of the Board of Trustees**

*Sheila Farrelly*

.....  
**S Farrelly**

**Director**

*22.12.2022*

**Dated:** .....

## **LIVERPOOL HOMELESS FOOTBALL CLUB STATEMENT OF TRUSTEES' RESPONSIBILITIES**

---

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

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

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1<sup>st</sup> January 2019).

**Signed on behalf of the Board of Trustees**

*Sheila Farrelly*

.....  
**S Farrelly**  
**Director**

*22.12.2022*  
Dated: .....

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIVERPOOL HOMELESS FOOTBALL CLUB**

---

I report on the accounts of the charitable company for the year ended 31<sup>st</sup> March 2022, which are set out on pages 8 to 20.

### Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

### Basis of independent examiner's statement

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

### Independent examiner's statement

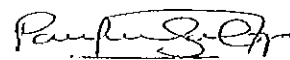
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

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

have not been met; or

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



Name: **Miss Paula Sanchez**

Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: 22<sup>nd</sup> December 2022

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE**  
**ACCOUNT) FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>Income and endowments from:</b>					
Donations and legacies	3a	24,238	-	24,238	20,880
Charitable activities	3b	-	56,570	56,570	204,289
<b>Total income</b>		<b>24,238</b>	<b>56,570</b>	<b>80,808</b>	<b>225,169</b>
<b>Expenditure on:</b>					
Charitable Activities	4	39,361	76,288	115,650	172,927
<b>Total expenditure</b>		<b>39,361</b>	<b>76,288</b>	<b>115,650</b>	<b>172,927</b>
<b>Net income, net movement in funds</b>		<b>(15,123)</b>	<b>(19,718)</b>	<b>(34,842)</b>	<b>52,242</b>
Total funds brought forward	9,10	40,762	51,358	92,120	39,878
<b>Total funds carried forward</b>	<b>8-10</b>	<b>25,639</b>	<b>31,640</b>	<b>57,279</b>	<b>92,120</b>

The notes on pages 10 to 20 form part of these accounts.

All the above amounts relate to continuing the activities of the charitable company.

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

	Notes	31 <sup>st</sup> March 2022		31 <sup>st</sup> March 2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	5		5,295		7,451
<b>Current assets</b>					
Debtors	6	489		4,489	
Cash at bank and in hand		58,772		87,543	
		-----		-----	
		59,261		92,032	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	7	(7,277)		(7,363)	
		-----		-----	
<b>Net current assets</b>			51,984		84,669
			-----		-----
<b>Total assets less current liabilities</b>			<b>57,279</b>		<b>92,120</b>
			=====		=====
<b>Funds:</b>					
Unrestricted funds	8,9	25,639		40,762	
Restricted funds	8,10	31,640		51,358	
		-----		-----	
		<b>57,279</b>		<b>92,120</b>	
		=====		=====	

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on ....., and signed on their behalf by:

.....  
*Sheila Farrelly*

**S Farrelly**  
**Director**

Dated: .....  
 22. 12. 2022

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

---

**1. Limited Liability**

The charity is a company limited by guarantee. Each member's liability is limited to £1.

**2. Accounting Policies**

**Basis of accounting**

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) (effective 1<sup>st</sup> January 2019), Charities Act 2011 and the Companies Act 2006.

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

The Charitable Company has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

**Going concern**

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. The Trustees have therefore adopted the going concern basis of accounting in preparing the accounts.

**Fund accounting**

Unrestricted funds are the Charitable Company's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

**Income recognition**

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

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis. Grants receivables are recognised on the date on which their unconditional payment is confirmed by the donor.

**Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

## **LIVERPOOL HOMELESS FOOTBALL CLUB**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

---

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor. Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

#### **Fixed Assets**

Capital expenditure of £200 and above is treated as a fixed asset and depreciated on the following bases in order to write off each asset over its estimated useful life:

Computer Equipment	33% per annum straight line basis
Motor Vehicles	25% per annum reducing balance basis
Fixture & Fittings	20% per annum reducing balance basis

#### **Cash and cash equivalents**

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

#### **Financial Instruments**

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

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

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

#### **Basic financial liabilities**

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

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

#### **Derecognition of financial liabilities**

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

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

---

**Critical accounting estimates and judgements**

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

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

**Taxation**

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

**3. Income and endowments from**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
<b>a. Donations and Legacies</b>				
Donations	24,238	-	24,238	20,880
	=====	=====	=====	=====

Donations and Legacies income for 2021 related wholly to unrestricted funds

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>b. Charitable activities</b>				
Albert Gubay Fund	-	-	-	3,000
Adore Group	-	5,088	5,088	-
Albert Hunt Trust	-	-	-	2,000
Children Salon Charitable Fund	-	-	-	500
Clothworkers Foundation	-	-	-	4,050
Contract and sales income	-	-	-	23,862
City of Liverpool	-	2,392	2,392	-
Community Foundation LCR	-	10,000	10,000	-
Covid 19 Homelessness Response Fund	-	-	-	10,500
John Moores Foundation	-	-	-	6,000
LCR Cares Covid 19 Community Support Fund	-	-	-	3,700
LCVS CCG Covid 19	-	-	-	3,000
LCVS Community Impact Fund	-	-	-	5,000
LCVS NDA	-	2,920	2,920	-
Liverpool City Council Business Support Grant	-	-	-	5,000
National Lottery Coronavirus Community Support Fund	-	-	-	25,000
National Lottery Reaching Communities	-	-	-	52,117
Neighbourly Covid 19 Community Fund	-	-	-	400
Postcode Neighbourhood	-	22,200	22,000	-
P H Holt Foundation Emergency Grant	-	-	-	9,000
Sport England	-	-	-	7,000
Steve Morgan Foundation	-	11,450	11,450	22,900
Steve Morgan Foundation Emergency Fund	-	-	-	6,571
Wrap UK	-	-	-	14,689
YMCA	-	2,520	2,520	-
	-----	-----	-----	-----
	-	<b>56,570</b>	<b>56,570</b>	<b>204,289</b>
	=====	=====	=====	=====

Income from charitable activities in 2021 comprised £28,862 for unrestricted funds and £175,427 related to restricted funds

**4. Expenditure on charitable activities**

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2022 £	Total 2021 £
Prevention or relief of poverty, sickness and need caused by homelessness	67,283	48,367	115,650	172,927
	=====	=====	=====	=====

# LIVERPOOL HOMELESS FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

a. Analysed as follows:

	<b>2022</b>	<b>2021</b>
<i>Direct charitable expenditure:</i>	<b>£</b>	<b>£</b>
Staff salary costs	26,986	30,206
Pension	431	549
Coaching	11,289	-
Match Fees	4,700	-
Sessional fees	1,860	5,626
Back Kitchen food costs	3,764	194
Activities	1,206	9,639
Equipment	6,071	2,830
Travel expenses	649	81
Motor expenses	8,750	10,626
Toiletries	-	47
Volunteer expenses	1,160	1,199
Computer support	417	5,148
	<b>67,283</b>	<b>66,145</b>

	<b>2022</b>	<b>2021</b>
<i>Support &amp; Governance costs:</i>	<b>£</b>	<b>£</b>
Staff salary costs	14,744	15,396
Pension	234	272
Office costs	1,572	785
Running costs	7,682	33,772
Insurance	2,013	4,638
Membership	-	379
Marketing	5,793	12,980
Sundry	1,113	1,162
Maintenance and storage	2,280	1,049
Health & Safety	-	1,324
Donations	-	165
Legal and professional	591	87
Consultancy fees	3,000	13,700
Hardship	3,684	15,016
Registration filing fee	-	23
Loss on disposal of fixed assets	607	2,131
Payroll fees	134	147
Bookkeeping	-	864
Refreshments	46	-
Subscriptions	907	-
Accountancy fees	1,220	775
Depreciation	2,747	2,117
	<b>48,367</b>	<b>106,782</b>

<b>Total expenditure on charitable activities</b>	<b>115,650</b>	<b>172,927</b>
	=====	=====

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

£76,288 (2021: £152,344) of the above expenditure relates to restricted funding.

b. Staff Costs	2022	2021
	£	£
Gross wages and salaries	41,730	42,819
Social security costs	-	2,783
Pension costs	665	821
	-----	-----
	<b>42,395</b>	<b>46,423</b>
	=====	=====

c. Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2022	2021
Charitable activities	1.7	1.5
	=====	=====

No employee received emoluments of more than £60,000 during the year.

The trustees are not remunerated for their services and are not included in the above number of employees.

No out of pocket expenses were reimbursed to trustees in the year (2021 £nil).

**5. Tangible fixed assets**

	Computer Equipment	Motor Vehicles	Fixture & Fittings	Total
Cost	£	£	£	£
Balance at 1 <sup>st</sup> April 2021	6,077	9,300	663	16,040
Additions in the year	1,198	-	-	1,198
Disposals in the year	(-)	(-)	(663)	(663)
	-----	-----	-----	-----
<b>Balance at 31<sup>st</sup> March 2022</b>	<b>7,275</b>	<b>9,300</b>	<b>-</b>	<b>16,575</b>
	-----	-----	-----	-----
<b>Depreciation</b>				
Balance at 1 <sup>st</sup> April 2021	2,669	5,864	56	8,589
Charge for the year	1,888	859	-	2,747
Disposals in the year	(-)	(-)	(56)	(56)
	-----	-----	-----	-----
<b>Balance at 31<sup>st</sup> March 2022</b>	<b>4,557</b>	<b>6,723</b>	<b>-</b>	<b>11,280</b>
	-----	-----	-----	-----
<b>Net book value at 31<sup>st</sup> March 2022</b>	<b>2,718</b>	<b>2,577</b>	<b>-</b>	<b>5,295</b>
	=====	=====	=====	=====
Net book value at 31 <sup>st</sup> March 2021	3,408	3,436	607	7,451
	=====	=====	=====	=====

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**6. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Debtors and prepayments	<b>489</b>	<b>4,489</b>
	=====	=====

**7. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade Creditors & Accruals	5,746	6,780
Taxes & Social Security	1,072	583
Salaries	459	-
	-----	-----
	<b>7,277</b>	<b>7,363</b>
	=====	=====

**8. Analysis of net assets between funds**

<b>2022</b>	<b>Tangible Fixed Assets</b>	<b>Net Current Assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>			
General Fund	197	25,442	25,639
	=====	=====	=====
<b>Restricted Funds</b>			
Community Foundation LCR	-	3,569	3,569
Clothworkers Foundation	4,166	-	4,166
City of Liverpool			
National Lottery Coronavirus Community Support Fund	103	-	103
Postcode Neighbourhood Trust	-	22,200	22,200
Sport England			
Steve Morgan Foundation	821	-	821
Ways to Wellbeing	-	773	773
Workers Education Association	8	-	8
	-----	-----	-----
	<b>5,098</b>	<b>26,542</b>	<b>31,640</b>
	-----	-----	-----
<b>Totals</b>	<b>5,295</b>	<b>51,984</b>	<b>57,279</b>
	=====	=====	=====

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

2021	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
<b>Unrestricted Funds</b>			
General Fund	303	40,459	40,762
	=====	=====	=====
<b>Restricted Funds</b>			
Albert Gubay Fund	-	3,000	3,000
Albert Hunt Trust	-	1,786	1,786
Clothworkers Foundation	6,091	-	6,091
Hill Dickinson Foundation	-	190	190
John Moores Foundation	-	6,000	6,000
LCVS CCG Covid 19	-	3,000	3,000
LCVS Community Impact Fund	-	1,999	1,999
National Lottery Coronavirus Community Support Fund	189	7,051	7,240
National Lottery Reaching Communities	-	100	100
Neighbourly Covid 19 Community Fund	-	66	66
P H Holt Foundation Emergency Grant	-	6,489	6,489
Police and Crime Commissioner of Merseyside	-	1,117	1,117
Sport England	-	254	254
Steve Morgan Foundation	-	7,034	7,034
Steve Morgan Foundation Emergency Fund	-	1,952	1,952
Ways to Wellbeing	-	1,517	1,517
Workers Education Association	575	431	1,006
Wrap UK	293	2,224	2,517
	-----	-----	-----
	<b>7,148</b>	<b>44,210</b>	<b>51,358</b>
	-----	-----	-----
<b>Totals</b>	<b>7,451</b>	<b>84,669</b>	<b>92,120</b>
	=====	=====	=====

**9. Unrestricted Funds**

2022	Movements in the year			
	Resources at Beginning of year	Income	Expenditure	Resources at End of Year
	£	£	£	£
General Fund	40,762	24,238	(39,361)	25,639
	=====	=====	=====	=====

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

	Movements in the year			
	Resources at Beginning of year	Income	Expenditure	Resources at End of Year
	£	£	£	£
General Fund	11,603	49,742	(20,583)	40,762
	=====	=====	=====	=====

**General Fund** is used to finance the charitable company's general activities and core costs as outlined in the Trustees' Report.

**10. Restricted Funds**

2022	Movements in the Year			
	Resources at Beginning of year	Income	Expenditure	Resources at End of Year
	£	£	£	£
Adore Group	-	5,088	(5,088)	-
Albert Gubay Fund	3,000	-	(3,000)	-
Albert Hunt Trust	1,786	-	(1,786)	-
City of Liverpool	-	2,392	(2,392)	-
Community Foundation LCR	-	10,000	(6,431)	3,569
Clothworkers Foundation	6,091	-	(1,925)	4,166
Hill Dickinson Foundation	190	-	(190)	-
John Moores Foundation	6,000	-	(6,000)	-
LCVS CCG Covid 19	3,000	-	(3,000)	-
LCVS Community Impact Fund	1,999	-	(1,999)	-
LCVS NDA	-	2,920	(2,920)	-
National Lottery Coronavirus Community Support Fund	7,240	-	(7,137)	103
National Lottery Reaching Communities	100	-	(100)	-
Neighbourly Covid 19 Community Fund	66	-	(66)	-
P H Holt Foundation Emergency Grant	6,489	-	(6,489)	-
Postcode Neighbourhood Trust	-	22,200	-	22,200
Police and Crime Commissioner of Merseyside	1,117	-	(1,117)	-
Sport England	254	-	(254)	-
Steve Morgan Foundation	7,034	11,450	(17,663)	821
Steve Morgan Foundation Emergency Fund	1,952	-	(1,952)	-
Ways to Wellbeing	1,517	-	(744)	773
Workers Education Association	1,006	-	(998)	8
Wrap UK	2,517	-	(2,517)	-
YMCA	-	2,520	(2,520)	-
	-----	-----	-----	-----
	<b>51,358</b>	<b>56,570</b>	<b>(76,288)</b>	<b>31,640</b>
	=====	=====	=====	=====

## LIVERPOOL HOMELESS FOOTBALL CLUB

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

2021	Resources at Beginning of year £	Movements in the Year		Resources at End of Year £
		Income £	Expenditure £	
Albert Gubay Fund	-	3,000	(-)	3,000
Albert Hunt Trust	-	2,000	(214)	1,786
Children Salon Charitable Fund	-	500	(500)	-
Clothworkers Foundation	4,387	4,050	(2,346)	6,091
Covid 19 Homelessness Response Fund	-	10,500	(10,500)	-
Enterprise Grant	7,131	-	(7,131)	-
Hill Dickinson Foundation	190	-	(-)	190
John Moores Foundation	-	6,000	(-)	6,000
LCR Cares Covid 19 Community Support Fund	-	3,700	(3,700)	-
LCVS CCG Covid 19	-	3,000	(-)	3,000
LCVS Community Impact Fund	-	5,000	(3,001)	1,999
National Lottery Coronavirus Community Support Fund	-	25,000	(17,760)	7,240
National Lottery Reaching Communities	9,870	52,117	(61,887)	100
Neighbourly Covid 19 Community Fund	-	400	(334)	66
P H Holt Foundation Emergency Grant	-	9,000	(2,511)	6,489
Police and Crime Commissioner of Merseyside	1,117	-	(-)	1,117
Sport England	1,000	7,000	(7,746)	254
Steve Morgan Foundation	-	22,900	(15,866)	7,034
Steve Morgan Foundation Emergency Fund	-	6,571	(4,619)	1,952
Ways to Wellbeing	1,700	-	(183)	1,517
Workers Education Association	2,880	-	(1,874)	1,006
Wrap UK	-	14,689	(12,172)	2,517
	<b>28,275</b>	<b>175,427</b>	<b>(152,344)</b>	<b>51,358</b>

#### Description of Funds

These are monies given to the charitable company to be spent at the discretion of the Charity's Board of Trustees for specific charitable purposes:

**Albert Gubay Fund** – Covid 19 response to relieve food poverty & hardship

**Albert Hunt Trust** - Covid 19 response to relieve food poverty & hardship

**Adore Group** – Contribution towards creating employment for young people at risk of long term unemployment

**Clothworkers Foundation** – Funding for the purchase of a van and generator to enable better use of the Back Kitchen Catering Van, bike, and computer equipment.

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

---

- Community Foundation LCR** – Contribution towards football drop in sessions
- Hill Dickinson Foundation** – Contribution towards Improve life skills, education, and employability through training
- John Moores Foundation** – Contribution towards salary costs
- LCR Cares Covid 19 Community Support Fund** - Covid 19 response to relieve food poverty
- LCVS CCG Covid 19** - Covid 19 response to relieve food poverty & hardship
- LCVS Community Impact Fund** – Contribution towards beneficiaries gaining Food & Hygiene level 1 & 2 training and Back Kitchen costs
- LCVS NDA**- Contribution towards Food Provision
- Liverpool City Council** – Contribution towards core costs
- National Lottery Coronavirus Community Support Fund** – Contribution towards digital equipment & counselling sessions, relief of food poverty.
- National Lottery Reaching Communities** – Contributions towards salaries, consultancy, advice and running costs.
- Neighbourly Covid 19 Community Fund** – Contribution towards the relief of food poverty
- Police and Crime Commissioner of Merseyside** – Contribution towards activities
- Postcode Neighbourhood Trust** – Contribution towards the back kitchen catering project
- Sport England** – Contribution towards 'Spirit of Merseyside League'
- Steve Morgan Foundation** – Contribution towards salaries, food poverty relief, activities & printing equipment.
- Steve Morgan Foundation Emergency Fund** - Covid 19 response to relieve food poverty
- Ways to Wellbeing** - Contribution towards activities
- Workers Education Association** – Contributions towards training, resources, equipment, marketing and volunteer expenses for the Back Kitchen project.
- Wrap UK** – Covid 19 emergency grant support for surplus food redistribution
- YMCA** – Contribution towards coaching sessions, refreshments and coaching staff

**11. Operating Lease Commitments**

There are no operating lease commitments at 31<sup>st</sup> March 2022 (2021: none)

**12. Related Party Transactions**

There were no material related party transactions during the year which require disclosure (2021: none).

**13. Contingent Liabilities**

The company did not have any contingent liabilities at 31<sup>st</sup> March 2022. (2021: £nil)

**14. Guarantees**

As at 31<sup>st</sup> March 2022, 6 members had given a guarantee of £1 each in the event of the charitable company winding-up. Total: £6 (2021: 3 members £3).

**LIVERPOOL HOMELESS FOOTBALL CLUB**

England & Wales - Charity number 1182349

---

# Accounts

---

# **LIVERPOOL HOMELESS FOOTBALL CLUB**

## **ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**Company No. 08457588  
Charity Registration No. 1182349**

## CONTENTS

	<b>Page</b>
Trustees' Annual Report	<b>2</b>
Statement of Trustees' Responsibilities	<b>6</b>
Independent Examiner's Report	<b>7</b>
Statement of Financial Activities	<b>8</b>
Balance Sheet	<b>9</b>
Notes forming part of the Financial Statements	<b>10</b>

# **LIVERPOOL HOMELESS FOOTBALL CLUB**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

---

The trustees are pleased to present their annual report for the year ended 31<sup>st</sup> March 2021.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (Sorp 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (as amended for accounting periods commencing from 1<sup>st</sup> January 2019).

### **OBJECTIVES AND ACTIVITIES**

The prevention or relief of poverty, sickness and need which is mainly, but not exclusively, caused by homelessness or that may result in homelessness by providing information, advice education and services.

The relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.

To advance in life and relieve needs of young people through the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life. Providing support and activities which help develop their skills, capacities, and capabilities to enable them to participate in society as mature and responsible individuals.

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

### **ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR**

Fortunately, despite the pandemic Liverpool Homeless Football Club (LHFC) has survived, adapted, and things are slowly getting back to some form of normality. During the past twelve months there has been lots of activity and the team have:

- Moved to new premises, we are now based at the heart of the community, with easier access for our participants, coaches, and volunteers. This enables us to offer a full wraparound service from one location, as we are close to our partners Victory Outreach & The Big Help project.
- The appointment of the Volunteer Co-ordinator has enabled us to recruit new volunteers to support our projects & activities
- Recruited 2 new football coaches
- Delivered 65 football coaching sessions
- Provided 160 packed lunches for players at training sessions
- Provided 650 hot meals at match days and tournaments
- Delivered two big football events: The Women against Domestic Abuse Cup & The Spirit of Merseyside Monthly League
- Participated in the Four Nations cup in Scotland, where some of our female players represented England and were successful in their bid for glory.
- Raised awareness of important issues including Domestic Abuse, Knife crime, mental health & suicide awareness.
- Supplied training kits and training equipment to enable the participants to be fully included.
- Delivered 27 food parcels, ensuring 57 children and 34 adults enjoyed a week's worth of nutritious meals
- Supported 5 people into part time employment.

## **LIVERPOOL HOMELESS FOOTBALL CLUB**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

---

- Engaged with 250 vulnerable adults from across Merseyside, supporting them in their journey out of homelessness and on the path to a healthier lifestyle and more focused mindset.

#### **Outcomes**

Covid19 had a massive impact on us all so when we were able to completely return to our coaching sessions everyone was delighted to get back to training and socialising.

Feedback from the events was really positive and has resulted in a successful comeback with increased number of participants. Our sessions have helped support people in their recovery from the effects of the pandemic.

*That Covid nearly destroyed me I was so lonely and depressed. Thank God we are all back playing footy again, now I am starting to feel better about myself. Thanks for everything"*

#### **Improved mental well-being**

Well-being sessions are proving very successful, and mindfulness is becoming an important part of all our activities. Many of the participants commented that meeting new people and the camaraderie helped them feel less stressed and more able to participate. 85% felt healthier and more confident with 81% feeling less stressed.

#### **Reduced isolation and feeling included:**

Due to their chaotic lifestyles a lot of homeless people often experience isolation and loneliness. 92% of our participants enjoyed making new friends and found that spending time with others helps them to become more sociable and more optimistic about the future.

ITV news visited one of our sessions and made a short film about the importance of the sessions and to raise awareness of issues surrounding mental health:

#### **FINANCIAL REVIEW**

Total income in the year was £225,169 (2020: £172,523) of which £175,427 (2020: £138,365), related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £172,927 (2020: £143,511), leaving a surplus for the year of £52,242, (2020: surplus £29,012).

At 31<sup>st</sup> March 2021 the charitable company's reserves stood at £92,120 (2020: £39,878) of which £51,358 (2020: £28,275) represented restricted funds

#### **Risk Assessment**

The main risks, to which the charitable company is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks. A full business continuity plan has been developed and tested that enables all stakeholders to be fully informed as to when it needs to be activated and the individual actions required.

#### **Reserves Policy**

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and six months' running costs should no further funding be received.

## **LIVERPOOL HOMELESS FOOTBALL CLUB TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

---

As at the end of the financial year the unrestricted funds totalled £40,762. The charitable company requires £2,771 for redundancy provision and £10,291 for six months' running costs, (total £13,062).

The balance of the unrestricted reserves to be used as follows

- The employment of a part time/ temporary admin assistant
- Continuation of support for hardship, recovery from the impact of Covid19, and relief of food poverty
- The delivery of counselling sessions

### **PLANS FOR FUTURE**

A full review of the organisation has taken place and our main aim for the year ahead is to get our plans back on track after the challenges of the past year. The charitable company is financially stable enough to meet its obligations and continue its business for the foreseeable future.

The priorities are:

- To check in and reconnect with agencies who have been unable to offer face to face support due to Covi19 restrictions
- Plan and deliver a complete football league & timetable of events
- Utilise The Back Kitchen (TBK) at community events to generate income
- Secure a permanent site license for TBK
- Create training and work experience opportunities for participants on TBK
- Explore opportunities for setting up and running a community café

LHFC has fantastic links with similar projects around the country at national and international levels. Those involved have years of experience in the homeless sector and delivery of projects. The club is continuing to progress and to have a positive impact on homeless people across Merseyside and benefit the wider society.

Benefits to Society:

- A reduced demand on the NHS
- A reduction in Crime & Anti-Social Behaviour
- Less of a strain on homelessness services
- Improved community cohesion
- More positive contributions to the economy

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a charitable company limited by guarantee, incorporated on 22<sup>nd</sup> March 2013 and registered as a charity on 6<sup>th</sup> March 2019. Formerly known as Liverpool Homeless Football Club C.I.C (name changed 9<sup>th</sup> January 2019)

The Governing Instruments under which the charitable company operates comprise the Memorandum and Articles of Association together with the policies made from time to time by the trustees. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

---

The board meets on a quarterly basis, with any additional meetings as required. The trustees are elected members and have a responsibility to act in the best interest of Liverpool Homeless Football Club. They are responsible for the organisation's governance, sustainability and accountability.

**241 REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Name</b>	Liverpool Homeless Football Club
<b>Company Number</b>	08457588
<b>Charity Number</b>	1182349
<b>Registered Office</b>	212h Boaler Street Liverpool Merseyside L6 6AE
<b>Trustees</b>	J Buckley R Fennell-Rutherford J Jacobsen (Appointed 4 <sup>th</sup> June 2021) M Kinsella M Lynch (Appointment 15 <sup>th</sup> April 2021)
<b>Company Secretary</b>	Sheila Farrelly
<b>Independent Examiner</b>	Graham Wright B A (Hons), F C A DChA, C/O LCVS 151 Dale Street, Liverpool L2 2AH
<b>Bankers</b>	Barclays Bank plc, Leicester LE87 2BB

**Signed on behalf of the Board of Trustees**

..........

**M Kinsella**  
**Director**

**Dated:** .....29/12/21.....

## **LIVERPOOL HOMELESS FOOTBALL CLUB STATEMENT OF TRUSTEES' RESPONSIBILITIES**

---

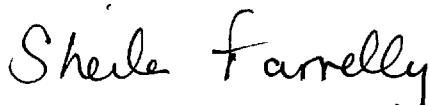
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

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

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (Sorp 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1<sup>st</sup> January 2015).

**Signed on behalf of the Board of Trustees**



.....  
**S Farrelly**  
**Company Secretary**

Dated: 29.12.2021

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIVERPOOL HOMELESS FOOTBALL CLUB

---

I report on the accounts of the charitable company for the year ended 31<sup>st</sup> March 2021, which are set out on pages 8 to 20.

## Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

## Basis of independent examiner's statement

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

## Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mr. Graham Wright**   
Relevant professional qualification or body: **FCA DChA**  
Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: **30 December 2021**

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE**  
**ACCOUNT) FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>Income and endowments from:</b>					
Donations and legacies	3a	20,880	-	20,880	10,444
Charitable activities	3b	28,862	175,427	204,289	162,079
<b>Total income</b>		<b>49,742</b>	<b>175,427</b>	<b>225,169</b>	<b>172,523</b>
<b>Expenditure on:</b>					
Charitable Activities	4	20,583	152,344	172,927	143,511
<b>Total expenditure</b>		<b>20,583</b>	<b>152,344</b>	<b>172,927</b>	<b>143,511</b>
<b>Net income, net movement in funds</b>		<b>29,159</b>	<b>23,083</b>	<b>52,242</b>	<b>29,012</b>
Total funds brought forward	9,10	11,603	28,275	39,878	10,866
<b>Total funds carried forward</b>	8-10	<b>40,762</b>	<b>51,358</b>	<b>92,120</b>	<b>39,878</b>

The notes on pages 10 to 20 form part of these accounts.

All the above amounts relate to continuing the activities of the charitable company.

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2021**

Company Number 08457588

	Notes	31 <sup>st</sup> March 2021		31 <sup>st</sup> March 2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	5		7,451		12,227
<b>Current assets</b>					
Debtors	6	4,489		1,964	
Cash at bank and in hand		87,543		31,809	
		-----		-----	
		92,032		33,773	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	7	(7,363)		(6,122)	
		-----		-----	
<b>Net current assets/(liabilities)</b>			84,669		27,651
			-----		-----
<b>Total assets less current liabilities</b>			<b>92,120</b>		<b>39,878</b>
			=====		=====
<b>Funds:</b>					
Unrestricted funds	8,9		40,762		11,603
Restricted funds	8,10		51,358		28,275
			-----		-----
			<b>92,120</b>		<b>39,878</b>
			=====		=====

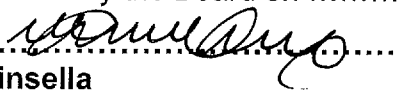
These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

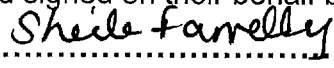
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on 30 December 2021, and signed on their behalf by:  
  
 .....  
**M Kinsella**  
 Director

  
 .....  
**S Farrelly**  
 Company Secretary

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

---

**1. Limited Liability**

The charity is a company limited by guarantee. Each member's liability is limited to £1.

**2. Accounting Policies**

**Basis of accounting**

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2015) (effective 1<sup>st</sup> January 2015), Charities Act 2011 and the Companies Act 2006.

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

The Charitable Company has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

**Going concern**

The Charitable Company has not been significantly impacted financially by Covid-19, due to receiving emergency funding from three funders. At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. The Trustees have therefore adopted the going concern basis of accounting in preparing the accounts.

**Fund accounting**

Unrestricted funds are the Charitable Company's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

**Income recognition**

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

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis. Grants receivables are recognised on the date on which their unconditional payment is confirmed by the donor.

**Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

---

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor. Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

**Fixed Assets**

Capital expenditure of £200 and above is treated as a fixed asset and depreciated on the following bases in order to write off each asset over its estimated useful life:

Computer Equipment	33% per annum straight line basis
Motor Vehicles	25% per annum reducing balance basis
Fixture & Fittings	20% per annum reducing balance basis

**Cash and cash equivalents**

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

**Financial instruments**

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

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

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

**Basic financial liabilities**

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

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

**Derecognition of financial liabilities**

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

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

---

**Critical accounting estimates and judgements**

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

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

**Taxation**

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

**3. Income and endowments from**

	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
<b>a. Donations and Legacies</b>				
Donations	20,880	-	20,880	10,444
	=====	=====	=====	=====

Donations and Legacies income for 2020 related wholly to unrestricted funds

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>b. Charitable activities</b>				
Albert Gubay Fund	-	3,000	3,000	-
Albert Hunt Trust	-	2,000	2,000	-
Back kitchen project	-	-	-	8,714
Children Salon Charitable Fund	-	500	500	-
Clothworkers Foundation	-	4,050	4,050	-
Contract and sales income	23,862	-	23,862	12,000
Covid 19 Homelessness Response Fund	-	10,500	10,500	-
Enterprise Grant	-	-	-	43,185
G Bibby	-	-	-	-
Hill Dickinson Foundation	-	-	-	2,700
John Moores Foundation	-	6,000	6,000	-
LCR Cares Covid 19 Community Support Fund	-	3,700	3,700	-
LCVS CCG Covid 19	-	3,000	3,000	-
LCVS Community Impact Fund	-	5,000	5,000	-
Liverpool City Council Business Support Grant	5,000	-	5,000	-
National Lottery Coronavirus Community Support Fund	-	25,000	25,000	-
National Lottery Reaching Communities	-	52,117	52,117	68,345
Neighbourly Covid 19 Community Fund	-	400	400	-
P H Holt Foundation Emergency Grant	-	9,000	9,000	-
Police and Crime Commissioner of Merseyside	-	-	-	1,500
Sponsorship	-	-	-	3,000
Sport England	-	7,000	7,000	9,280
Steve Morgan Foundation	-	22,900	22,900	-
Steve Morgan Foundation Emergency Fund	-	6,571	6,571	-
Ways to Wellbeing	-	-	-	2,000
Workers Education Association	-	-	-	11,355
Wrap UK	-	14,689	14,689	-
	<b>28,862</b>	<b>175,427</b>	<b>204,289</b>	<b>162,079</b>

Income from charitable activities in 2020 comprised £23,714 for unrestricted funds and £138,365 related to restricted funds

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

---

**4. Expenditure on charitable activities**

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2021 £	Total 2020 £
Prevention or relief of poverty, sickness and need caused by homelessness	66,145	106,782	<b>172,927</b>	<b>143,511</b>
	=====	=====	=====	=====

**a. Analysed as follows:**

	<b>2021</b>	<b>2020</b>
	£	£
<i>Direct charitable expenditure:</i>		
Staff salary costs	30,206	51,998
Pension	549	805
Sessional fees	5,626	65
Back Kitchen food costs	194	8,854
Activities	9,639	21,036
Equipment	2,830	-
Travel expenses	81	420
Motor expenses	10,626	5,611
Toiletries	47	-
Volunteer expenses	1,199	736
Computer support	5,148	-
	-----	-----
	<b>66,145</b>	<b>89,525</b>
	-----	-----

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<i>Support &amp; Governance costs:</i>		
Staff salary costs	15,396	13,177
Pension	272	240
Office costs	785	1,611
Running costs	33,772	2,678
Insurance	4,638	3,315
Membership	379	756
Marketing	12,980	310
Sundry	1,162	518
Maintenance and storage	1,049	1,655
Health & Safety	1,324	450
Donations	165	-
Legal and professional	87	1,000
Consultancy fees	13,700	22,978
Hardship	15,016	-
Registration filing fee	23	-
Loss on disposal of fixed assets	2,131	-
Payroll fees	147	235
Bookkeeping	864	-
Accountancy fees	775	1,500
Depreciation	2,117	3,563
	-----	-----
	<b>106,782</b>	<b>53,986</b>
	-----	-----
<b>Total expenditure on charitable activities</b>	<b>172,927</b>	<b>143,511</b>
	=====	=====

£152,344 (2020: £119,784) of the above expenditure relates to restricted funding.

<b>b. Staff Costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gross wages and salaries	42,819	64,478
Social security costs	2,783	697
Pension costs	821	1,045
	-----	-----
	<b>46,423</b>	<b>66,220</b>
	=====	=====

**c. Particulars of employees:**

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	<b>2021</b>	<b>2020</b>
Charitable activities	<b>1.5</b>	<b>2.5</b>
	=====	=====

No employee received emoluments of more than £60,000 during the year.

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

The trustees are not remunerated for their services and are not included in the above number of employees.

No out of pocket expenses were reimbursed to trustees in the year (2020 £nil).

**5. Tangible fixed assets**

	<b>Computer Equipment</b>	<b>Motor Vehicles</b>	<b>Fixture &amp; Fittings</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 <sup>st</sup> April 2020	2,268	9,300	8,914	20,482
Additions in the year	3,809	-	663	4,472
Disposals in the year	(-)	(-)	(8,914)	(8,914)
<b>Balance at 31<sup>st</sup> March 2021</b>	<b>6,077</b>	<b>9,300</b>	<b>663</b>	<b>16,040</b>
<b>Depreciation</b>				
Balance at 1 <sup>st</sup> April 2020	1,753	4,719	1,783	8,255
Charge for the year	916	1,145	56	2,117
Disposals in the year	(-)	(-)	(1,783)	(1,783)
<b>Balance at 31<sup>st</sup> March 2021</b>	<b>2,669</b>	<b>5,864</b>	<b>56</b>	<b>8,589</b>
<b>Net book value at 31st March 2021</b>	<b>3,408</b>	<b>3,436</b>	<b>607</b>	<b>7,451</b>
Net book value at 31st March 2020	515	4,581	7,131	12,227

**6. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Debtors and prepayments	<b>4,489</b>	<b>1,964</b>

**7. Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade Creditors & Accruals	6,780	5,171
Taxes & Social Security	583	951
	<b>7,363</b>	<b>6,122</b>

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**8. Analysis of net assets between funds**

	Tangible Fixed Assets	Net Current Assets	Total
<b>Unrestricted Funds</b>	£	£	£
General Fund	303	40,459	40,762
	=====	=====	=====
<b>Restricted Funds</b>			
Albert Gubay Fund	-	3,000	3,000
Albert Hunt Trust	-	1,786	1,786
Clothworkers Foundation	6,091	-	6,091
Hill Dickinson Foundation	-	190	190
John Moores Foundation	-	6,000	6,000
LCVS CCG Covid 19	-	3,000	3,000
LCVS Community Impact Fund	-	1,999	1,999
National Lottery Coronavirus Community Support Fund	189	7,051	7,240
National Lottery Reaching Communities	-	100	100
Neighbourly Covid 19 Community Fund	-	66	66
P H Holt Foundation Emergency Grant	-	6,489	6,489
Police and Crime Commissioner of Merseyside	-	1,117	1,117
Sport England	-	254	254
Steve Morgan Foundation	-	7,034	7,034
Steve Morgan Foundation Emergency Fund	-	1,952	1,952
Ways to Wellbeing	-	1,517	1,517
Workers Education Association	575	431	1,006
Wrap UK	293	2,224	2,517
	-----	-----	-----
	<b>7,148</b>	<b>44,210</b>	<b>51,358</b>
	-----	-----	-----
<b>Totals</b>	<b>7,451</b>	<b>84,669</b>	<b>92,120</b>
	=====	=====	=====

**9. Unrestricted Funds**

	Movements in the year			
	Resources at Beginning of year	Income	Expenditure	Resources at End of Year
	£	£	£	£
General Fund	11,603	49,742	(20,583)	40,762
	=====	=====	=====	=====

**General Fund** is used to finance the charitable company's general activities and core costs as outlined in the Trustees' Report.

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**10. Restricted Funds**

	Resources at Beginning of year £	Movements in the Year		Resources at End of Year £
		Income £	Expenditure £	
Albert Gubay Fund	-	3,000	(-)	3,000
Albert Hunt Trust	-	2,000	(214)	1,786
Children Salon Charitable Fund	-	500	(500)	-
Clothworkers Foundation	4,387	4,050	(2,346)	6,091
Covid 19 Homelessness Response Fund	-	10,500	(10,500)	-
Enterprise Grant	7,131	-	(7,131)	-
Hill Dickinson Foundation	190	-	(-)	190
John Moores Foundation	-	6,000	(-)	6,000
LCR Cares Covid 19 Community Support Fund	-	3,700	(3,700)	-
LCVS CCG Covid 19	-	3,000	(-)	3,000
LCVS Community Impact Fund	-	5,000	(3,001)	1,999
National Lottery Coronavirus Community Support Fund	-	25,000	(17,760)	7,240
National Lottery Reaching Communities	9,870	52,117	(61,887)	100
Neighbourly Covid 19 Community Fund	-	400	(334)	66
P H Holt Foundation Emergency Grant	-	9,000	(2,511)	6,489
Police and Crime Commissioner of Merseyside	1,117	-	(-)	1,117
Sport England	1,000	7,000	(7,746)	254
Steve Morgan Foundation	-	22,900	(15,866)	7,034
Steve Morgan Foundation Emergency Fund	-	6,571	(4,619)	1,952
Ways to Wellbeing	1,700	-	(183)	1,517
Workers Education Association	2,880	-	(1,874)	1,006
Wrap UK	-	14,689	(12,172)	2,517
	<u>28,275</u>	<u>175,427</u>	<u>(152,344)</u>	<u>51,358</u>
	=====	=====	=====	=====

**Description of Funds**

These are monies given to the charitable company to be spent at the discretion of the Charity's Board of Trustees for specific charitable purposes:

**Albert Gubay Fund** – Covid 19 response to relieve food poverty & hardship

**Albert Hunt Trust** - Covid 19 response to relieve food poverty & hardship

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

---

**Children Salon Charitable Fund** – Contribution towards hardship fund

**Clothworkers Foundation** – Funding for the purchase of a van and generator to enable better use of the Back Kitchen Catering Van, bike, and computer equipment.

**Covid 19 Homelessness Response Fund** – Contribution towards core costs

**Enterprise Grant** – Contribution towards back kitchen equipment and tangible fixed assets

**G Bibby** – Contribution towards Back Kitchen project and running costs.

**Hill Dickinson Foundation** – Contribution towards Improve life skills, education, and employability through training

**John Moores Foundation** – Contribution towards salary costs

**LCR Cares Covid 19 Community Support Fund** - Covid 19 response to relieve food poverty

**LCVS CCG Covid 19** - Covid 19 response to relieve food poverty & hardship

**LCVS Community Impact Fund** – Contribution towards beneficiaries gaining Food & Hygiene level 1 & 2 training and Back Kitchen costs

**National Lottery Coronavirus Community Support Fund** – Contribution towards digital equipment & counselling sessions, relief of food poverty.

**National Lottery Reaching Communities** – Contributions towards salaries, consultancy, advice and running costs.

**Neighbourly Covid 19 Community Fund** – Contribution towards the relief of food poverty

**Police and Crime Commissioner of Merseyside** – Contribution towards activities

**Sport England** – Contribution towards 'Spirit of Merseyside League'

**Steve Morgan Foundation** – Contribution towards salaries, food poverty relief, activities & printing equipment.

**Steve Morgan Foundation Emergency Fund** - Covid 19 response to relieve food poverty

**Ways to Wellbeing** - Contribution towards activities

**Workers Education Association** – Contributions towards training, resources, equipment, marketing and volunteer expenses for the Back Kitchen project.

**Wrap UK** – Covid 19 emergency grant support for surplus food redistribution

**11. Operating Lease Commitments**

There are no operating lease commitments at 31<sup>st</sup> March 2021 (2020: none)

**12. Related Party Transactions**

There were no material related party transactions during the year which require disclosure (2020: none).

**13. Contingent Liabilities**

The company did not have any contingent liabilities at 31<sup>st</sup> March 2021. (2020: rent and services in relation to the occupation of the office premises at 151 Date Street; licenses for the office were under negotiation)

**LIVERPOOL HOMELESS FOOTBALL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

---

**14. Guarantees**

As at 31<sup>st</sup> March 2021, 3 members had given a guarantee of £1 each in the event of the charitable company winding-up. Total: £3 (2020: 4 members £4).