



Trustees' Report for Liverpool in Arms

For the Period Starting 14th November 2022 and Ending 31st January 2024

Introduction

Liverpool in Arms (CIO) was established to offer critical support to individuals who are experiencing homelessness in Liverpool. The charity operates with a clear mission to provide essential services, including food, clothing, shelter, and emotional support to those in need. Our work is entirely dependent on the efforts of unpaid volunteers and the generous donations from supporters across the community.

Mission and Objectives

Mission:

Liverpool in Arms is dedicated to relieving the suffering of people sleeping rough in Liverpool. Our volunteers distribute essential items such as warm food, drinks, snacks, clothing, footwear, sleeping bags, and tents. We aim to make a tangible difference to the lives of those on the streets by providing warmth, sustenance, and a listening ear.

Objectives:

- To alleviate the immediate physical needs of individuals who are homeless.
 - To offer emotional and social support to people experiencing homelessness.
 - To raise awareness of the challenges faced by those sleeping rough in Liverpool.
 - To ensure that our services are delivered through a network of committed volunteers, funded by charitable donations.
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Key Activities and Achievements

During the period from 14th November 2022 to 31st March 2024, Liverpool in Arms has continued to operate a street outreach service, delivering essential aid to homeless individuals in Liverpool. Our activities include:

- **Street Outreach:** Volunteers went out into various areas of Liverpool to distribute food, hot drinks, and essential items such as clothing, footwear, sleeping bags, and tents. Our outreach activities are carried out on as many days/nights as possible, ensuring those in need receive vital support.
- **Providing Emotional Support:** Alongside physical items, we aim to provide emotional support through listening and offering a comforting presence. Volunteers offer a hug and a friendly ear to help individuals feel valued and less isolated.
- **Sustainability of Operations:** All our services are provided by a dedicated team of volunteers, many of whom have experienced homelessness themselves or have backgrounds in helping others, including former Royal Mail postmen. These volunteers are at the heart of our charity, ensuring that we can continue our operations effectively without incurring significant administrative costs.
- **Fundraising:** Throughout the period, we have been fortunate to receive ongoing donations from generous supporters in the Liverpool community, allowing us to continue providing vital services. We do not currently participate in Gift Aid schemes

due to our non-recognition by HMRC, but donations have continued to be a lifeline for our work.

Governance and Structure

Liverpool in Arms operates as a Charitable Incorporated Organisation (CIO), registered on 14th November 2022. The charity is governed by a group of trustees who oversee the management and delivery of services. Our trustees are committed to ensuring that the charity operates with transparency and efficiency.

The trustees appointed during the reporting period include:

- **Michael Comer** – Trustee (appointed 28th November 2023)
- **Beverly Cahill** – Trustee (appointed 10th March 2025)
- **Russell Green** – Trustee (appointed 10th March 2025)

The trustees are supported by a network of volunteers, who are pivotal to the charity's operations, ensuring we meet our objectives and are accountable to our supporters.

Financial Information

Liverpool in Arms relies entirely on donations from the public and the voluntary efforts of our team. During the reporting period, we have not yet achieved recognition for Gift Aid from HMRC. This impacts our potential fundraising capacity but does not deter the generosity of our supporters.

Financial Expenditure:

The majority of the charity's funds are used to purchase the necessary items for distribution, such as:

- Food (hot meals, snacks, drinks)
- Clothing and footwear
- Sleeping bags and tents
- Other essential materials for comfort and warmth

There are no significant overheads related to property or paid staff, as all roles are undertaken by volunteers. This ensures that almost all funds raised go directly to those in need.

Policies and Risk Management

Liverpool in Arms has implemented a set of internal policies to ensure the smooth operation of the charity and the safety of both volunteers and beneficiaries. Key policies include:

- **Financial Controls:** Ensuring transparency and accountability in the use of funds.
- **Risk Management:** Proactive measures to identify and mitigate potential risks to the charity's operations and reputation.

- **Safeguarding Policy:** A commitment to protecting vulnerable individuals, both those we serve and our volunteers.
- **Volunteer Management:** Clear guidelines on the recruitment, training, and support for volunteers.

We continue to review and improve these policies to ensure we meet the highest standards of governance and service delivery.

Future Plans

Looking ahead, Liverpool in Arms remains committed to its mission of providing immediate support to those experiencing homelessness in Liverpool. We plan to:

- Expand the scope of our outreach to reach more individuals in need, especially during the colder months.
- Strengthen our relationships with local businesses and donors to ensure consistent funding.
- Continue to recruit more volunteers to help deliver our services, including individuals who can provide expertise in areas like fundraising and logistics.

Our trustees and volunteers are committed to ensuring that Liverpool in Arms remains a vital resource for people in crisis, helping them navigate difficult times with dignity and support.

Conclusion

In conclusion, Liverpool in Arms remains a beacon of hope for individuals experiencing homelessness in Liverpool. Our reliance on volunteer effort and community support allows us to provide critical services without incurring significant overheads. We remain deeply grateful for the generosity of our donors and the tireless commitment of our volunteers.

We would like to extend our sincere thanks to everyone who has contributed to our work, and we look forward to continuing our mission to alleviate homelessness and make a difference to the lives of those in need.

Approved by the Trustees of Liverpool in Arms

Date: 19/03/2025

Liverpool in Arms

Charity No. 1201002

Company No. CE030674

Trustees' Report and Unaudited Accounts

31 January 2024

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 January 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE030674

Charity No. 1201002

Registered Office

17 Goldfinch Farm Road
Liverpool
L24 3UB

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

M. Comer

E. Director

Directors of Corporate Trustees

Beverly Cahill

Russell Green

Accountants

BHC Technology Limited
8 King Cross Street
Halifax
HX1 2SH

OBJECTIVES AND ACTIVITIES

Liverpool in Arms (CIO) was established to offer critical support to individuals who are experiencing homelessness in Liverpool. The charity operates with a clear mission to provide essential services, including food, clothing, shelter, and emotional support to those in need. Our work is entirely dependent on the efforts of unpaid volunteers and the generous donations from supporters across the community.

Liverpool in Arms is dedicated to relieving the suffering of people sleeping rough in Liverpool. Our volunteers distribute essential items such as warm food, drinks, snacks, clothing, footwear, sleeping bags, and tents. We aim to make a tangible difference to the lives of those on the streets by providing warmth, sustenance, and a listening ear.

To alleviate the immediate physical needs of individuals who are homeless. To offer emotional and social support to people experiencing homelessness. To raise awareness of the challenges faced by those sleeping rough in Liverpool. To ensure that our services are delivered through a network of committed volunteers, funded by charitable donations.

During the period from 14th November 2022 to 31st March 2024, Liverpool in Arms has continued to operate a street outreach service, delivering essential aid to homeless individuals in Liverpool. Our activities include:

- **Street Outreach:** Volunteers went out into various areas of Liverpool to distribute food, hot drinks, and essential items such as clothing, footwear, sleeping bags, and tents. Our outreach activities are carried out on as many days/nights as possible, ensuring those in need receive vital support.
- **Providing Emotional Support:** Alongside physical items, we aim to provide emotional support through listening and offering a comforting presence. Volunteers offer a hug and a friendly ear to help individuals feel valued and less isolated.
- **Sustainability of Operations:** All our services are provided by a dedicated team of volunteers, many of whom have experienced homelessness themselves or have backgrounds in helping others, including former Royal Mail postmen. These volunteers are at the heart of our charity, ensuring that we can continue our operations effectively without incurring significant administrative costs.
- **Fundraising:** Throughout the period, we have been fortunate to receive ongoing donations from generous supporters in the Liverpool community, allowing us to continue providing vital services. We do not currently participate in Gift Aid schemes due to our non-recognition by HMRC, but donations have continued to be a lifeline for our work.

FINANCIAL REVIEW

Liverpool in Arms relies entirely on donations from the public and the voluntary efforts of our team. During the reporting period, we have not yet achieved recognition for Gift Aid from HMRC. This impacts our potential fundraising capacity but does not deter the generosity of our supporters.

Financial Expenditure: The majority of the charity's funds are used to purchase the necessary items for distribution, such as: • Food (hot meals, snacks, drinks), • Clothing and footwear, • Sleeping bags and tents, • Other essential materials for comfort and warmth.

There are no significant overheads related to property or paid staff, as all roles are undertaken by volunteers. This ensures that almost all funds raised go directly to those in need.

Liverpool in Arms has implemented a set of internal policies to ensure the smooth operation of the charity and the safety of both volunteers and beneficiaries. Key policies include: • **Financial Controls:** Ensuring transparency and accountability in the use of funds. • **Risk Management:** Proactive measures to identify and mitigate potential risks to the charity's operations and reputation. • **Safeguarding Policy:** A commitment to protecting vulnerable individuals, both those we serve and our volunteers. • **Volunteer Management:** Clear guidelines on the recruitment, training, and support for volunteers. We continue to review and improve these policies to ensure we meet the highest standards of governance and service delivery.

PLANS FOR FUTURE PERIODS

Looking ahead, Liverpool in Arms remains committed to its mission of providing immediate support to those experiencing homelessness in Liverpool. We plan to: Expand the scope of our outreach to reach more individuals in need, especially during the colder months. Strengthen our relationships with local businesses and donors to ensure consistent funding. Continue to recruit more volunteers to help deliver our services, including individuals who can provide expertise in areas like fundraising and logistics. Our trustees and volunteers are committed to ensuring that Liverpool in Arms remains a vital resource for people in crisis, helping them navigate difficult times with dignity and support.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Liverpool in Arms operates as a Charitable Incorporated Organisation (CIO), registered on 14th November 2022. The charity is governed by a group of trustees who oversee the management and delivery of services. Our trustees are committed to ensuring that the charity operates with transparency and efficiency. The trustees are supported by a network of volunteers, who are pivotal to the charity's operations, ensuring we meet our objectives and are accountable to our supporters.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M. Comer
Trustee
31 January 2024

Liverpool in Arms
Statement of Financial Activities
for the year ended 31 January 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	3	8,377	8,377
Total		8,377	8,377
Expenditure on:			
Other	4	7,445	7,445
Total		7,445	7,445
Net gains on investments		-	-
Net income		932	932
Transfers between funds		-	-
Net income before other gains/(losses)		932	932
Other gains and losses			
Net movement in funds		932	932
Reconciliation of funds:			
Total funds carried forward		932	932

Liverpool in Arms
Summary Income and Expenditure Account
for the year ended 31 January 2024

	2024 £
Income	8,377
Gross income for the year	<u>8,377</u>
Expenditure	7,445
Total expenditure for the year	<u>7,445</u>
Net income before tax for the year	932
Net income for the year	<u><u>932</u></u>

Liverpool in Arms
Balance Sheet
at 31 January 2024

Company No.	CE030674	Notes	2024 £
Current assets			
Cash at bank and in hand			932
			<u>932</u>
Net current assets			932
Total assets less current liabilities			932
Net assets excluding pension asset or liability			<u>932</u>
Total net assets			<u>932</u>
The funds of the charity			
Restricted funds	6		
Unrestricted funds	6		
General funds			932
			<u>932</u>
Reserves	6		
Total funds			<u>932</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 January 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 January 2024

And signed on its behalf by:

M. Comer
Trustee
31 January 2024

for the year ended 31 January 2024

1 Accounting policies

Basis of preparation

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

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

Unrestricted	Total 2024
£	£
8,377	8,377
<u>8,377</u>	<u>8,377</u>

4 Other expenditure

Unrestricted	Total 2024
£	£
Employee costs	150
Motor and travel costs	877
General administrative costs	6,418
<u>7,445</u>	<u>7,445</u>

5 Staff costs

No employee received emoluments in excess of £60,000.

6 Movement in funds

	Incoming resources (including other gains/losses) £	Resources expended £	At 31 January 2024 £
Restricted funds:			
Unrestricted funds:			
General funds	8,377	(7,445)	932
 Total funds	 <u>8,377</u>	 <u>(7,445)</u>	 <u>932</u>

7 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	932	932
	<u>932</u>	<u>932</u>

8 Reconciliation of net debt

	Cash flows	At 31 January 2024
	£	£
Cash and cash equivalents	932	932
	932	932
Net debt	932	932

9 Related party disclosures
Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Liverpool in Arms
Detailed Statement of Financial Activities
for the year ended 31 January 2024

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	8,377	8,377
	<u>8,377</u>	<u>8,377</u>
Total income and endowments	8,377	8,377
Expenditure on:		
Employee costs		
Staff training	150	150
	<u>150</u>	<u>150</u>
Motor and travel costs		
Travel and subsistence	877	877
	<u>877</u>	<u>877</u>
General administrative costs, including depreciation and amortisation		
Equipment leasing and hire charges	1,236	1,236
Sundry expenses	5,182	5,182
	<u>6,418</u>	<u>6,418</u>
Total of expenditure of other costs	<u>7,445</u>	<u>7,445</u>
Total expenditure	7,445	7,445
Net gains on investments	-	-
	<u>932</u>	<u>932</u>
Net income		
Net income before other gains/(losses)	932	932
Other Gains	-	-
	<u>932</u>	<u>932</u>
Net movement in funds		
	<u>932</u>	<u>932</u>
Reconciliation of funds:		
Total funds brought forward	-	-
Total funds carried forward	<u>932</u>	<u>932</u>

Liverpool in Arms
Extended Trial Balance
for the year ended 31 January 2024

Income from donations and legacies
Income from charitable activities
Income from other trading activities
Investment income
Other income
Costs of generating income from donations
and legacies
Fundraising trading costs
Investment management costs
Charitable activities
Governance costs
Other expenditure
Interest payable
Taxation
Administrative expenses

Net gains/(losses) on investments

Intangible FA - Unrestricted funds
Intangible FA - Restricted funds
Tangible FA - Unrestricted funds
Tangible FA - Restricted funds
Investments - Unrestricted funds
Investments - Restricted funds
Cash at bank and in hand - Unrestricted funds
Cash at bank and in hand - Restricted funds
Stocks - Unrestricted funds
Stocks - Restricted funds
Debtors - Unrestricted funds
Debtors - Restricted funds
Current asset investments - Unrestricted funds
Current asset investments - Restricted funds

Liverpool in Arms

Extended Trial Balance

Creditors Less Than One Year - Unrestricted
funds

Creditors Less Than One Year - Restricted
funds

Creditors More Than One Year - Unrestricted
funds

Creditors More Than One Year - Restricted
funds

Provisions for liabilities - Unrestricted funds

Provisions for liabilities - Restricted funds

Defined benefit pension

Unrestricted funds

Restricted funds

Endowment funds

Liverpool in Arms
Extended Trial Balance

	Original Trial Balance £	Corporation Tax Provision £
Donations and legacies - 1	(8,377.00)	
Charitable activities - 1	-	
Activity for generating funds - 1	-	
Investment income - 1	-	
Other incoming resources - 1	-	
Costs of generating income from donations and legacies - 1	-	
Fundraising trading costs - 1	-	
Investment management costs - 1	-	
Charitable activities costs - 1	-	
Governance costs - 1	-	
Other expenditure - 1	-	
Bank loan and overdraft interest payable	-	
Corporation tax - charge/(credit)	-	-
Administrative employee costs - Salaries/wages	-	
Administrative employee costs - Staff training	150.00	
Administrative motor and travel costs - Travel and subsistence	877.00	
General administrative costs - Equipment leasing and hire charges	1,236.00	
General administrative costs - Sundry expenses	5,182.00	
(Gains)/losses on revaluation of investment assets	-	
(Gains)/losses on disposal of investment assets [realised (gains)/losses]	-	
Other gains	-	
	-	
	(932.00)	
Goodwill - Cost - b/fwd	-	
Goodwill - Cost - b/fwd	-	
Land and buildings - Cost - b/fwd	-	
Land and buildings - Cost - b/fwd	-	
Freehold Investment Property - Cost - b/fwd	-	
Freehold Investment Property - Cost - b/fwd	-	
Current accounts	932.00	
Current accounts	-	
Raw materials and Consumables	-	
Raw materials and Consumables	-	
Trade Debtors - Sales Ledger	-	
Trade Debtors - Sales Ledger	-	
Listed investments	-	
Listed investments	-	

Liverpool in Arms
Extended Trial Balance

Bank Overdrafts	-
Bank Overdrafts	-
Bank loans	-
Bank loans	-
Other provisions - onerous contracts - B/fwd	-
Other provisions - onerous contracts - B/fwd	-
Defined pension benefit asset/(liability)	-
General purposes fund - B/fwd	-
Restricted fund 1 - B/fwd	-
Endowment fund 1 - B/fwd	-
	932.00
	-

Liverpool in Arms
Extended Trial Balance

Final Trial Balance £	Final Rounded Trial Balance £	Prior Period NOT DEFINED £	Prior Period NOT DEFINED £
(8,377.00)	(8,377)	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
150.00	150	-	-
877.00	877	-	-
1,236.00	1,236	-	-
5,182.00	5,182	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(932.00)	(932)	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
932.00	932	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

Liverpool in Arms
Extended Trial Balance

-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
932.00	932	-	-
-	-	-	-