LIVERPOOL CHURCH OF ENGLAND COUNCIL FOR SOCIAL AID (INCORPORATED)

England & Wales · Charity number 221709

Details

Other names	DCSA & ADELAIDE HOUSE TRUSTEES
Status	Registered
Legal form	Charitable company
Company number	00093802
Registered	1968-07-03
Register	View on the Charity Commission register

Contact

Address	Adelaide House 115 Edge Lane Edge Hill Liverpool L7 2PF
Phone	01516786273
Email	admin.ldcsa@ldcsa.org.uk
Website	www.ldcsa.org.uk

Activities

Objects: THE CHARITY'S OBJECTS ARE TO ADVANCE EDUCATION, RELIEVE POVERTY AND TO PROMOTE ANY OTHER CHARITABLE PURPOSE CARRIED OUT IN CONNEXION WITH THE CHURCH OF ENGLAND DIOCESE OF LIVERPOOL AND IN PARTICULAR THOSE RELATING TO; (A) PROMOTION OF TEMPERANCE AND OF HIGHER STANDARDS OF MORAL LIFE IN THE INDIVIDUAL, THE FAMILY AND THE COMMUNITY; (B) THE RESTORATION OF THE INTEMPERATE, THE DELINQUENT, THOSE ADDICTED TO DRUGS OR ALCOHOL OR GAMBLING, OFFENDERS AND EX-OFFENDERS, THE HOMELESS OR THOSE OTHERWISE IN NEED OF HELP; (C) RELIEF OF DISTRESS OF SUFFERING ARISING FROM DELINQUENCY OR INTEMPERANCE OR ADDICTION.

Activities: Established 1823. Key role managing Adelaide House Women's Approved Premises. Adelaide creatively supports female offenders with complex needs offering dynamic alternatives to custody (e.g. training, employment, domestic abuse provision, outreach initiatives & personal development). Promoting

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awareness of women issues, penal affairs and domestic abuse in Liverpool Diocese & Greater Merseyside.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing, Religious Activities, Other Charitable Purposes
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,241,601	£1,424,234	£2,468,073	24
2024-03-31	£1,172,982	£1,141,171	£2,389,716	24
2023-03-31	£1,077,996	£960,647	£2,296,258	21
2022-03-31	£1,000,612	£923,067	£2,192,053	26
2021-03-31	£1,024,874	£987,130	£2,067,145	28

Trustees

Name	Role	Appointed
PAUL WILLIAM CHARLES HOLT	Chair	2018-06-01
Daphne Claire Amlot MBE		2018-02-01
Dr Barbara Lynne Roberts		2022-04-12
Joseph John Cottrell		2024-12-11
MR M POFFLEY		
Rev ELLEN LOUDON		2017-08-27
Rev MICHAEL COATES		2011-04-21
Terence Burke		2024-12-11

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LIVERPOOL CHURCH OF ENGLAND COUNCIL FOR SOCIAL AID (INCORPORATED)

England & Wales - Charity number 221709

Accounts

COMPANY REGISTRATION NUMBER: 00093802
CHARITY REGISTRATION NUMBER: 221709

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Financial Statements

31 March 2025

GIBSON SCHOFIELD LIMITED
Chartered Accountants & statutory auditor
5 Enterprise Greenhouse
Salisbury Street
St Helens
Merseyside
WA10 1FY

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2025, in compliance with S414C of the Companies Act 2006.

Reference and administrative details

Registered charity name	The Liverpool Church of England Council for Social Aid (Incorporated)
Charity registration number	221709
Company registration number	00093802
Principal office and registered office	115 Edge Lane Liverpool L7 2PF
The trustees	Mr P Holt Rev Canon Dr E Loudon - Chair Mrs. D Amlot MBE Mrs SG Beresford OBE (Resigned 11 December 2024) Rev M Coates Mr M Poffley Mr J Cottrell - Vice Chair (Appointed 11 December 2024) Mr T Burke (Appointed 11 December 2024) Rev L Davidson (Appointed 11 December 2024) Dr BL Roberts
Company secretary	Mr M Poffley
Auditor	Gibson Schofield Limited Chartered Accountants & statutory auditor 5 Enterprise Greenhouse Salisbury Street St Helens Merseyside WA10 1FY
Bankers	HSBC (Midland) 4 Dale Street Liverpool L69 2BZ CAF (Charities Aid Foundation) 25 Kings Hill Avenue West Malling Kent ME19 4TA

Structure, governance and management

The Liverpool Church of England Council for Social Aid is a Charitable Company Limited by Guarantee, governed by a Memorandum and Articles of Association.

The Charity is also known by its common use name, LDCSA.

While an independent charity, it is a close and valued part of the family that is the Diocese of Liverpool, with the Bishop of Liverpool as its ex-officio President. The Bishop of Warrington supports the Charity as the Episcopal Visitor for Adelaide House staff and residents.

Overall direction and supervision of the activities of the Charity is exercised by the Board of Trustees who include P Holt (Chair), E Loudon (Vice Chair) and M Poffley (Treasurer, Company Secretary, who also serves as Clerk to the Trustees), supported by Clare Blackburn (Governance & Development Manager). The day-to-day operation of Adelaide House is the responsibility of Nanci Metherell (Chief Operations Officer).

Election of Trustees

The Charity's Articles of Association set out the constitutional provisions with respect to the election of Trustees. There are now seven nominative and five co-optative Trustee places on the Board. Nominative Trustees are drawn from across the Liverpool Diocese with recommendations from the Charity Trustees approved by the Liverpool Diocesan Board of Finance and the Bishop of Liverpool. There were no co-optative Trustees nominated to the Board during this period, and although this has historically been through existing Trustees' connections, wider avenues of recruitment are being explored, including through advertising vacancies.

Committees to the Board

The following sub committees of the Board were in operation over the year:

- **The Standing and Staffing Committee** comprising the Chair, Vice Chair, Treasurer and two other Trustees. The Chief Operations Officer attends this committee as required;
- **The Finance and Fabric Committee** comprising the Chair, Vice Chair, Treasurer, two other Trustees and the Governance & Development Manager;
- **The Appeals Committee**, from which two members, and the Committee's Chair, would oversee an appeal arising from a disciplinary matter or a grievance issue if required (the committee heard one appeal in the year ended 31 March 2025).

Risk Management

The Trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the Charity faces.
- Ongoing review of the Charity's risks by the Board, including risk as a standard meeting agenda item;
- The establishment of policies, systems and procedures to mitigate those risks identified in the Risk Register; and
- The implementation of procedures designed to minimise or manage any potential impact on the Charity should those risks materialise.

Key risks identified in this period included continued cost pressures, successfully tendering with the Ministry of Justice (MoJ) for the new Adelaide House Approved Premises contract and timely delivery of required quality fire door replacement. Rising costs continued to be closely managed through robust forecasting and regular budgetary monitoring. The Charity has a good level of reserves to respond to initial cost changes, although a significant amount was committed this year for the Adelaide House Refurbishment, which began on site in December 2024 The current Adelaide House contract allows for a 'Notice to Change' submission to apply for additional funding which was used this year to apply for extra support for above CPI rises in energy bills. The Charity was able to put in place new utilities contracts at the end of this reporting period which significantly reduced energy costs. The MoJ experienced delays in its tender process for the Independent Approved Premises contracts with Adelaide House contract has now been rolled over to March 2026. The tender timeline was revised, beginning in February 2024 for North West and London IAPs and concluding in an April 2024 submission. The Charity was successfully were awarded the new contract in June 2025 to begin on 1 April 2026. The Charity worked closely with the Crown Premises Fire Inspectorate regarding fire door replacement across the house with the first phase completed in Autumn 2024.

The most significant risks during this reporting period were in relation to the Adelaide House Refurbishment (see **Adelaide House Refurbishment**), which included around safety for residents and staff, continued quality provision for residents, and cost and project management. A specialist risk register and distinct financial reporting was developed and monitored regularly by the Board. Smith Young Architects were engaged as the Project Managers and a Refurbishment Group was established, led by the Vice Chair. In response to a small fire in the House in March 2025, which was well contained and managed, and issues around successfully isolating electrics for different phases of the build, the Board, in coordination with the contractors and MoJ, agreed the closure of the House for 8 weeks from 24th March 2025.

The Charity, like many others in the sector, experienced challenges over this period in recruiting new trustees. From December 2024 an additional three new trustees joined the Board.

Banking

Following a review of banking needs, the Charity opened accounts with CAF Bank (Charitable Aids Foundation) at the beginning of 2023. The final HSBC accounts closed in March 2025 and all funds have been moved over. This has provided additional facilities to the Charity including the provision of business cards to key staff and Trustees, and improved access to online banking. The Charity's Protocols have been updated to reflect the changes.

Employees and Volunteers

Employees were consulted on issues of concern to them, including the refurbishment, by means of consultative meetings and regular staff meetings. The staff appraisal and supervision process encourage staff to reflect on their own practice and identify targets and training needs. Staff continued to have active involvement in, and contribution to, the residents' supervision plans and activities programme. Senior staff worked closely with Trustees to deliver key projects during this period including the new contract submission and the Adelaide House refurbishment project.

> **(We) are used to working with women's AP all over the country and when we find a staff group who are positive and supportive of our women, we love it!"**
>
> Senior Probation Officer, Oldham PDU, August 2024

Staff Health & Wellbeing

An approved premises can be a demanding workplace with staff wellbeing a priority for the Charity. A number of new initiatives are being implemented to enhance and monitor staff wellbeing and reduce the risk of workplace stress. These include nominated Trustee and staff Wellbeing Champions, the introduction of new policies and procedures to support staff wellbeing, including a Menopause Policy, signing up to the Mind Mental Health at Work Commitment and working to meet the six standards, and ensuring regular consultation and review with staff via staff meetings and an annual survey.

In accordance with the Charity's Equal Opportunity Policy, LDCSA has an established fair employment practice in the recruitment, selection, retention and training of disabled staff. However, the premises are listed, and the implications of Heritage legislation has also to be considered. Plans to develop the House to create 18 single bed spaces, including an accessible bedroom and access to Adelaide House, received planning permission in July 2023, with the project completed by November 2025.

Objectives and activities

The Company was incorporated on 20 June 1907 and is limited by guarantee with charitable status, and accordingly no distributions are allowable. Its origins go back well before that period to at least 1823. Archive documentation from 1911 which lists Liverpool Charities describes The Lancashire Female Refuge, as Adelaide House was then known, as follows: Penitentiary Charities - The Lancashire Female Refuge (1823) maintains a home for women coming out of prison and is the oldest of its kind.

The objectives of the Charitable Company are to:

- Advance education, relieve poverty and to promote any other charitable purpose carried out in connection with the Church of England Diocese of Liverpool and in particular those relating to;
- Promoting temperance and higher standards of moral life in the individual, the family and the community;
- Bringing restoration to the intemperate, the delinquent, those addicted to drugs or alcohol or gambling, offenders and ex-offenders, the homeless or those otherwise in need of help; and
- Bringing relief from distress of suffering arising from delinquency, intemperance or addiction.

The Modern Role of the Charity

More recently, Trustees and staff reviewed the Charity's objectives and developed an updated vision, mission and values statement:

LDCSA's vision is to see potential realised and hope restored for lives impacted by the criminal justice system.

The Charity aims to fulfil its vision by:

- Providing a quality 18 bed Approved Premises for women in partnership with the (MoJ). This accounts for the bulk of the expenditure and the income of the Charity. The Charity funds the Chaplaincy role from its reserves and not from monies allocated for other work undertaken at Adelaide House;
- Engaging and working alongside key partner agencies including the Probation Service, National Approved Premises Alliance and the Anglican Diocese of Liverpool;

- Developing projects that support successful reintegration into the community and safe and sustainable relationships;
- Making grants to Merseyside-based organisations that share our vision; and
- Promoting awareness of lives, in particular those of women, impacted by the criminal justice system, including through the Liverpool Annual Prisons Week Lecture.

Our Values

At LDCSA we:

Community

- recognise and celebrate our diverse skills, identities and lived experience, knowing that this makes for a richer community;
- foster positive and honest relationships as the foundation for transforming lives and communities;
- achieve more by working together in partnership with other organisations that share common values; and
- strive to be a sustainable community; caring for people, the environment and our resources.

Sanctuary

- aim to provide welcoming places of physical, mental and emotional safety;
- strive to create an environment free from judgement and negative stereotypes;
- recognise the equal dignity of each person in our community; and
- provide opportunities to freely explore questions of faith.

Personal Growth

- believe everyone has the potential to flourish;
- encourage a mutually supportive environment that maximises the opportunities for personal growth; and
- aspire to restore hope, increase resilience, and help each person on their journey of growth; Together we rise!

Advocacy

- advocate for a fairer criminal justice system for all;
- aim to understand the particular impact of the criminal justice system on women and families; and
- raise awareness of the experiences of those impacted by the prison system through listening and dialogue.

Community Benefit

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's guidance on public benefit.

As one of the oldest registered charities with a Christian ethos and a Church of England basis, we have a long history of community service - indeed the Probation Service is an offshoot of the work of the Liverpool Church of England Council for Social Aid (LDCSA) and equivalents in England. Supporting those at the margins of society, and educating the church and non-faith bodies, continues to be a key role for the Charity.

Our work is marked by:

- The excellent performance of Adelaide House: the work undertaken at Adelaide House assists with the rehabilitation and resettlement in the community of our residents and, as such, contributes to community safety and cohesion;
- Time given by volunteers: in particular by our Trustees, including those drawn from the Diocese;
- Our ecumenical commitment: notably to advocate in the areas of criminal justice affairs, social justice, safeguarding, gender equality and social inclusion;
- Growing community engagement: fruitful links in the community, including our staff and resident group at Adelaide House undertaking voluntary work for other charities and organisations;
- Focused grant making: grant applications received during the period were from a direct connection or knowledge of the Charity. The new Charity website includes a dedicated page for grant making to help expand grant making visibility and reach; and
- An engaging and collaborative Prisons Week Lecture: we host an annual lecture during October's Prisons Week of Prayer to highlight concerns relating to the criminal justice system and celebrate the work of the Charity.

Achievements and performance

Our Christian faith is the foundation of the Charity and is the motivating force of the work of the Trustees. There have continued to be challenges as we have emerged from the COVID-19 pandemic, but the Charity continues to be grateful for the work that has been set before us. This is the Adelaide House prayer:

Lord, you have entrusted us as stewards of your creation,
please guide our hearts as we make our decisions.
We seek you first in all we do together.
We give you Adelaide House, our staff, our residents, and the women who use the services here. May we be always mindful of their service;
We confess that we are nothing without you, and our trust is in you completely. Amen.

"I think the staff are an amazing group of women that really care for us girls here. This is a safe place to change and have a fresh start"

Adelaide House Resident, August 2024

Adelaide House Management

Adelaide House Independent Female Approved Premises is led by Nanci Metherell (Chief Operations Officer) who is supported by Julie Kelly (Deputy Operations Manager).

Resident and Occupancy Rates

From April 2024 to March 2025, a total of 81 residents (88 in 2023/24) were supported by Adelaide House. Average occupancy levels for the period were 66% (61.47% in 2023/24), just slightly higher than the average across the female estate. The MoJ approved a reduction in house occupancy from 18 to 12 bed spaces from Autumn 2024 to allow for the refurbishment work. The house also closed completely for 8 weeks from 24th March 2025. Aside from the refurbishment, occupancy levels continued to be affected by a number of external issues including individuals not arriving on the date of expected release and the rescheduling of Parole case hearings delaying residents planned arrival to the House. This made it difficult to plan appropriately for arrivals and maintain high occupancy. To compensate, management continues to accept more referrals than can currently be accommodated, as an estimated 5% fail to arrive.

During the period there were 50 (77%) successful departures (68 - 77% in 2023/24). This was supported by the Charity's successful Move-On Project for residents (see **Move-On Project**).

In 2024/25 9 residents had an extended stay in the House beyond the National Probation Service Approved Premises policy of an average of 12 weeks. The management team continues to focus on keeping length of stay to the average and take almost exclusively Multi-Agency Public Protection Arrangements (MAPPA) cases.

"(I) feel like my offending behaviour was already reduced, however, Adelaide helped me stay on the right path, good guidance."

Adelaide House Resident, April 2024

Ministry of Justice Contract

The work of Adelaide House is predominantly funded through a MoJ (MoJ) contract. Initially agreed in 2018, contract extensions now take the current contract up to March 2026. The re-procurement process for Independent Approved Premises (IAP), completed by the Charity in April 2024, required the submission of a commercial tender bringing all IAP contracts in line with the Public Sector Procurement - Crown Commercial Framework. Additional expertise was secured to support the bid process and the Charity worked closely with the MoJ Commercial Team, and National Independent Approved Premises Association (NAPA) colleagues to ensure the Charity was in the best position to provide a quality bid for the new contract. The Charity was successfully awarded one of the North West Contracts in June 2025. The contract ensures the funding of Adelaide House for up to five years from 1 April 2026. The Trustees recognise the considerable work of the bid team, including the Chair, Chief Operations Officer and the Governance and Development Manager, as well as the high quality of the successful bid, as reported by MoJ partners.

During this period the MoJ continued to increase the number of meetings and extent of reporting required in preparation for moving to the new contract in 2026. Monthly meetings with the Head of Public Protection North West, Catherine Entwhistle, are in addition to the regular quarterly contract meetings with IAP Service Manager North, Suzanne Dawson. The Chief Operations Officer and Chair continue to attend on behalf of the Charity. Meetings continued to be positive and Adelaide House is performing well against Key Performance Indicators (KPIs), including exceeding all Purposeful Activity targets in the period. Occupancy rates remain challenging, predominantly due to external factors outside the Charity's control. The Charity's Move-On Project and Clothes Bank Project, plus the excellent range of activities for residents, continue to be well received during the contract meetings, with Adelaide House continuing to be referred to as 'flagship' within the approved premises estate. During the year, the House joined the Alternative to Custody Pilot Scheme, which makes bed spaces available for bail

Activities and Partnerships

Alongside one to one key work, a range of sessions were delivered as part of the resident's Purposeful Activities including Women's Empowerment, The Freedom Programme, WAAVE (Anger Management), Enabling Environments, and Budgeting and Climate Awareness sessions. Following training, staff delivered new sessions in this period, including Intuition and Intuitive Relationships.

Cooking, 4D diamond art and relaxation sessions continue to be popular, encouraging both wellbeing and mindfulness in the resident group. Key dates and festivals are remembered and celebrated which during this period included International Women's Day, Adelaide Glastonbury, Christmas crafts and quiz, and the Euros Finals, amongst others. Regular quiz nights, pamper sessions and celebrations for birthdays and successful Move-On are a regular part of life in Adelaide House.

"I just wanted to send a quick email saying how brilliant P & Adelaide House staff have been with R. I genuinely believe (she) has benefitted from her time at the AP and am hopeful she will complete her licence positively as a result."

Out of Area Offender Manager, May 2024

Adelaide House continues to invest in, and develop quality partnership working with, other local service providers. This includes ongoing partnerships with The Brink (alcohol dependency surgery), Magistra Civitas (relationship programmes, including parenting), The Perspective Theatre Company (drama workshops around addiction and Education, Training and Employment) and Faiths4Change (gardening and health). During the year Faiths4Change developed a new programme for the House and Micah Liverpool continued to provide eligible residents with access to work placements and employability skills. No Place Productions and Merseyside Expanding Horizons secured funding to deliver podcast workshops with residents resulting in the creation of a radio play called 'Journey's'. New partnerships were developed including with Collective Encounters (supporting women from minority ethnic backgrounds); Nike (donated sports goods, planning delivery of fitness classes); and Forest School Woolton (bespoke outdoor programme including mindfulness, team building, cookery and relationship building).

The Charity is proud to have achieved the Enabling Environment (EE) Award in December 2021, one of only three North West approved premises to do so post COVID-19 Pandemic. The annual EE Interim Report for the award was approved in February 2024, with the awarding body noting that, overall, the report was

"The women and all your staff have made us feel completely at home, and I'm so proud of what the group together has achieved"

Director of No Place Productions, September 2023

Adelaide House continues to invest in, and develop quality partnership working with, other local service providers. This includes ongoing partnerships with The Brink (alcohol dependency surgery), Magistra Civitas (relationship programmes, including parenting), The Perspective Theatre Company (drama workshops around addiction and Education, Training and Employment), Collective Encounters (supporting women from minority ethnic backgrounds); Nike (donated sports goods, planning delivery of fitness classes); Forest School Woolton (bespoke outdoor programme including mindfulness, team building, cookery and relationship building) and Faiths4Change (gardening and health). During the year Faiths4Change implemented their new programme for the House and Micah Liverpool continued to provide eligible residents with access to work placements and employability skills. A new partnership with Lush provided residents with an enjoyable bath bomb workshop and Tig the Therapy Dog is now a regular visitor. We were delighted that Paula Barker MP was able to visit the House during this period and find out more about the work we do. House managers have strengthened further our partnership

with local prisons and now bi-monthly attend the Drake Hall pre-release programme.

The Charity is proud to have been re-awarded the Enabling Environment (EE) Award in December 2024. The annual EE Report for the award was approved in February 2025, with the next interim assessment to take place in December 2025.

"Feel like my offending behaviour was already reduced, however, Adelaide helped me stay on the right path, good guidance."

Adelaide House Resident, April 2024

Clothes Bank Project

During this period, the Charity continued the Clothes Bank Project. This purposeful activity, set up and managed in collaboration between staff and residents, provides welcome packs and necessary clothes to those residents who arrive with few or no personal belongings. Both new and preloved items are available and provide much needed dignity and comfort to new arrivals.

Move-On Project

One of the priorities of the work of Adelaide House is to see the residents experience safe, integrated successful transition from the House back into community life. This can be particularly challenging for a small number of residents who are still struggling with dependencies, who have ongoing mental health issues, or who have committed offences such as arson. The project aims to equip designated staff, and provide an assigned budget, to support women as they leave the Approved Premises. This can include sourcing appropriate property through cultivating links across the region, accommodation deposits, starter packs, redecorating, funding removal costs, and accessing free and discounted furniture through the local furniture resource centre.

Move-On support was provided to 10 residents during 2023/24 (23 in 2023/24). The Charity also offered support to residents moving into temporary Community Accommodation Service Tier 3 (CAS3). Residents can access our Move-On support following their CAS3 placement but we have seen limited take up of this offer to date and with more residents going directly into CAS3 accommodation this has meant a lower number benefiting from the move-on support available. Senior staff and Trustees continue to keep this under review.

"Amazing, helped me so much with things I need for my flat. I am so grateful. Thank you, big help."

Adelaide House Resident, May 2024

Chaplaincy

The Charity is in the process of reviewing and developing this important role, expecting to have a new provision in place for the start of the new MoJ contract in April 2026.

A number of our supporters and other partner agencies donated Christmas gifts to the Adelaide House residents, including Liverpool Diocesan staff. The Rev'd Canon Dr Ellen Loudon visited the house during this period to offer support to staff and residents.

Adelaide House Refurbishment

In 2021, in response to the pressures on the use of the House during lockdown and with communications from the MoJ suggesting future Approved Premises contracts may require ensuite bedrooms, the Charity engaged Smith Young Architects to review options for developing the site. Final plans for the

refurbishment and a tender process were approved in May 2024 with local firm Jennor UK Ltd being awarded the contract in August 2024. The Charity committed £1.3m to the project from its reserves. Plans included providing an arson appropriate room, an accessible room and ensuite, upgraded bedrooms and bathroom facilities with improved safety features, redecoration and various upgrades across the site including new flooring, rewiring and electrical renewal, new fire doors, a new Guardian Alarm system, a new access ramp, and external improvements including new steps and external paintwork. Pre-work began on site in December 2024 with Phase 1 work completed during early 2025. All key phases were completed by November 2025.

The Annual Liverpool Prisons Week Lecture

The theme of the 2024 Prisons Week Lecture events was Where is the love? What differences does compassion make in the criminal justice system? Around 80 people attended events including a panel discussion reflecting different criminal justice perspectives on compassion and an Adelaide House film including resident's experience of compassion in their journey though the justice system. The main evening lecture was given by Canon Tim Bryan, retired Detective Inspector and Prison Chaplain.

The Charity continues to sit on the Board of Reference for Prisons Week, as a sponsor. This enables the Charity to input into the national planning of Prisons Week of Prayer and network with other like-minded organisations.

Grant-making and donations

During 2024/25 the Charity made grants to the following organisations -

- Together Liverpool - Connecting Prison Leavers with Churches - £3,987
- Out There Charity - Supporting prisoner families - £7,500
- New Horizons - Supporting Street Sex Workers - £6,000

The following donations were received to the Charity in 2024/25, for the benefit of Adelaide House residents -

- The Cecil Pilkington Charity - £2000

Financial review

The financial statements have been prepared in accordance with the accounting policies set out in note 3 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

Investments and Credit Union

The investment portfolio is to be maintained to achieve as much income as is ethically possible. Investing ethically is regarded as a priority so investments have been transferred to Churches, Charities and Local Authorities Investment Management (CCLA). Usually 50% of annual investment income is set aside for grant making purposes. The Finance & Fabric Committee oversee this.

Reserves

The present level of funding is adequate to support the continuation of the Charity's activities. The Charity holds the following designated reserves:

- **Adelaide House Cessation Reserve** - in the unlikely event of the cessation of the MoJ contract. This is calculated as six months of wind down costs, plus 3 months costs to secure and maintain the building including ongoing insurance and rates.
- **Adelaide House Redundancy Reserve** - calculated redundancy for Adelaide House staff based on their number of weeks' service in the event of Adelaide House closure.
- **Building Reserve** - calculated based on estimate for potential major works to Adelaide House including roof replacement.
- **Charity Grants Reserve** - calculated based on future year's grant funding already committed during current year to external body.
- **Redevelopment Reserves** - including fees and contract costs for the redevelopment of Adelaide House.

Cash reserve levels at the end of the reporting period were around £1,140k, plus the investment balance of £711k. £1,606k of the total was set aside as the designated reserves above. The Trustees consider the financial position to be satisfactory, although the commitment of significant funds to the Adelaide House refurbishment project will mean that emergency reserves, such as the Cessation Reserve, will need to be set against the investment. Income from the investment is currently used to provide the Charity's grant funding programme. The Charity's Reserves Policy has been updated to reflect the aim of increasing funds held by a minimum of £30k a year to rebuild reserve resilience following the refurbishment. Trustees continue to be positive about the future of Adelaide House, recognising the ongoing need for the service and the high quality of our work.

The financial result for the year to 31 March 2025

There is an overall surplus for the year of £78,357. This surplus is arrived at after taking into account £264,105 spent on refurbishment of the freehold property, £293,000 in unrealised gains of revaluation of the freehold property and unrealised losses in share values amounting to £32,010. Despite the continued challenges faced by many in the charitable sector due to price rises and increased demand For services, and for the Charity in particular in the commitment of significant funds to the Adelaide House refurbishment project, MoJ contract income and central costs remain stable. Cash resources held are considered by the Trustees to be of an adequate level to cover any unforeseen developments.

Plans for future periods

Future Planning

The Charity has continued to demonstrate financial, governance and operational resilience during this period. Along with the development of new partnerships and activities within Adelaide House there are a number of key initiatives for the Charity currently in progress:

- **MoJ Contract** - Following successful contract award in May 2025, the new contract beginning in April 2026 will require a range of additional roles and supporting processes to be put in place. A mobilisation plan to meet these milestones is included within the Charity's 2024-2025 Business Plan, with progress to be monitored by the Board;

- **Adelaide House Refurbishment** - The completion of the Adelaide refurbishment in late 2025, will significantly upgrade and future proof the premises. The Charity is looking to continue improving the site by the introduction of a garden room;

- **Approved Premises Inspections** - Pilot inspections for a new Approved Premises Inspection regime are being completed in Autumn 2024 with two-day inspections expected to start in March 2025; and

- **Environment and sustainability** - The Charity declared a Climate Emergency in early 2022 and is developing an Action Plan to become net zero by 2027.

Trustees' responsibilities statement

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the applicable Charities SORP;

- make judgments and accounting estimates that are reasonable and prudent;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Chartered accountants & statutory auditors

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 28 JANUARY 2026 and signed on behalf of the board of trustees by:

Rev Canon Dr E Loudon - Chair
Trustee

Mr M Poffley
Trustee

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Liverpool Church of England Council for Social Aid (Incorporated)

Year ended 31 March 2025

Opinion

We have audited the financial statements of The Liverpool Church of England Council for Social Aid (Incorporated) (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mrs Claire Schofield FCCA (Senior Statutory Auditor)

For and on behalf of
Gibson Schofield Limited
Chartered Accountants & statutory auditor
5 Enterprise Greenhouse
Salisbury Street
St Helens
Merseyside
WA10 1FY

Date

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	**5**	–	1,197,107	**1,197,107**	1,130,943
Charitable activities	**6**	–	13,586	**13,586**	15,472
Investment income	**7**	15,053	15,855	**30,908**	25,119
Other income	**8**	–	–	–	1,448
Total income		15,053	1,226,548	**1,241,601**	1,172,982
Expenditure					
Expenditure on charitable activities	**9,10**	304,912	1,119,322	**1,424,234**	1,141,171
Total expenditure		304,912	1,119,322	**1,424,234**	1,141,171
Net (expenditure)/income		(289,859)	107,226	**(182,633)**	31,811
Transfers between funds		195,314	(195,314)	–	–
Other recognised gains and losses					
Gains from revaluation of fixed assets		260,990	–	**260,990**	61,646
Net movement in funds		166,445	(88,088)	**78,357**	93,457
Reconciliation of funds					
Total funds brought forward		1,223,158	1,166,558	**2,389,716**	2,296,259
Total funds carried forward		1,389,603	1,078,470	**2,468,073**	2,389,716

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 21 to 34 form part of these financial statements.

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2025 £	2024 £
Fixed assets				
Tangible fixed assets	16		**650,759**	375,780
Investments	17		**721,280**	753,290
			1,372,039	1,129,070
Current assets				
Debtors	18	**15,309**		38,323
Cash at bank and in hand		**1,137,568**		1,297,826
		1,152,877		1,336,149
Creditors: amounts falling due within one year	19	**56,843**		75,503
Net current assets			**1,096,034**	1,260,646
Total assets less current liabilities			**2,468,073**	2,389,716
Net assets			**2,468,073**	2,389,716
Funds of the charity				
Restricted funds			**1,078,470**	1,166,558
Unrestricted funds:				
Revaluation reserve		**882,851**		637,203
Other unrestricted income funds		**506,752**		585,955
Total unrestricted funds			**1,389,603**	1,223,158
Total charity funds	21		**2,468,073**	2,389,716

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

These financial statements were approved by the board of trustees and authorised for issue on ..28..JANUARY...2026..... and are signed on behalf of the board by:

Rev Canon Dr E Loudon - Chair
Trustee

Mr M Poffley
Trustee

The notes on pages 21 to 34 form part of these financial statements.

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net (expenditure)/income	**(182,633)**	31,811
Adjustments for:		
Depreciation of tangible fixed assets	**18,021**	9,200
Dividends, interest and rents from investments	**(15,053)**	(19,737)
Other interest receivable and similar income	**(15,855)**	(5,382)
Accrued expenses	**612**	5,799
Changes in:		
Trade and other debtors	**23,014**	458
Trade and other creditors	**(19,272)**	16,562
Cash generated from operations	**(191,166)**	38,711
Interest received	**15,855**	5,382
Net cash (used in)/from operating activities	**(175,311)**	44,093
Cash flows from investing activities		
Dividends, interest and rents from investments	**15,053**	19,737
Net cash from investing activities	**15,053**	19,737
Net (decrease)/increase in cash and cash equivalents	**(160,258)**	63,830
Cash and cash equivalents at beginning of year	**1,297,826**	1,233,996
Cash and cash equivalents at end of year	**1,137,568**	1,297,826

The notes on pages 21 to 34 form part of these financial statements.

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 115 Edge Lane, Liverpool, L7 2PF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	Straight line over 35 years

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

3. **Accounting policies** *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee of members and does not have a share capital. The liability of members is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	–	18	**18**
Grants			
Grants receivable HMPPS	–	1,195,089	**1,195,089**
Grants receivable Cecil Pilkington Charitable Trust	–	2,000	**2,000**
Grants receivable Hope University Students	–	–	**–**
	–	1,197,107	**1,197,107**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	50	–	50
Grants			
Grants receivable HMPPS	–	1,129,893	1,129,893
Grants receivable Cecil Pilkington Charitable Trust	–	–	–
Grants receivable Hope University Students	–	1,000	1,000
	50	1,130,893	1,130,943

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Board and accommodation	–	13,586	**13,586**
Rent receivable	–	–	**–**
	–	13,586	**13,586**

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Board and accommodation	–	10,766	10,766
Rent receivable	4,706	–	4,706
	4,706	10,766	15,472

7. Investment income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Income from listed investments	15,053	–	**15,053**
Bank interest receivable	–	15,855	**15,855**
	15,053	15,855	**30,908**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income from listed investments	19,737	–	19,737
Bank interest receivable	5,382	–	5,382
	25,119	–	25,119

8. Other income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Other income	–	–	–

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Other income	90	1,358	1,448

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Direct Charitable Expenditure	304,912	1,115,482	**1,420,394**
Support costs	–	3,840	**3,840**
	304,912	1,119,322	**1,424,234**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct Charitable Expenditure	125,807	1,010,782	1,136,589
Support costs	742	3,840	4,582
	126,549	1,014,622	1,141,171

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Direct Charitable Expenditure	1,420,394	–	**1,420,394**	1,136,589
Governance costs	–	3,840	**3,840**	4,582
	1,420,394	3,840	**1,424,234**	1,141,171

11. Analysis of support costs

	Analysis of support costs activity 1 £	**Total 2025 £**	Total 2024 £
Governance costs	5,490	**5,490**	4,582

12. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	**18,021**	9,200

13. Auditors remuneration

	2025 £	2024 £
Fees payable for the audit of the financial statements	**3,840**	3,840

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	**573,164**	542,786
Social security costs	**53,692**	49,920
Employer contributions to pension plans	**145,797**	153,881
	772,653	746,587

The average head count of employees during the year was 24 (2024: 24).

	2025 No.	2024 No.
Number of staff	**24**	24

The number of employees whose remuneration for the year fell within the following bands, were:

	2025 No.	2024 No.
£60,000 to £69,999	**2**	2

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

16. Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2024	**513,780**
Transfers	**155,000**
At 31 March 2025	**668,780**
Depreciation	
At 1 April 2024	**138,000**
Charge for the year	**18,021**
Revaluations	**(138,000)**
At 31 March 2025	**18,021**
Carrying amount	
At 31 March 2025	**650,759**
At 31 March 2024	375,780

16. Tangible fixed assets *(continued)*

Tangible fixed assets held at valuation

The freehold property was valued on 13 July 2023 at an amount of £615,000. The valuation was carried out by Fisher German Chartered Surveyors of Exchange Station, Tithebarn Street, Liverpool L2 2QP.

The HSBC Bank plc hold the deeds for the property at 115 Edge Lane, Liverpool as security in the event of an overdraft being required.

The trustees feel that the value of the freehold property in the financial statements is in keeping with current market values.

17. Investments

	Listed investments £	Other investments £	**Total £**
Cost or valuation			
At 1 April 2024	743,246	10,044	**753,290**
Additions	–	–	–
Fair value movements	(32,010)	–	**(32,010)**
At 31 March 2025	711,236	10,044	**721,280**
Impairment			
At 1 April 2024 and 31 March 2025		–	–
Carrying amount			
At 31 March 2025	711,236	10,044	**721,280**
At 31 March 2024	743,246	10,044	753,290

All investments shown above are held at valuation.

Financial assets held at fair value

The valuation of all investments is provided in an annual statement from CCLA Investment Management Ltd, who manage the Charity's Investment Portfolio

18. Debtors

	2025 £	2024 £
Prepayments and accrued income	**15,097**	38,111
Other debtors	**212**	212
	15,309	38,323

19. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	**39,597**	32,600
Accruals and deferred income	**17,246**	16,634
Social security and other taxes	**–**	13,553
Other creditors	**–**	12,716
	56,843	75,503

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £145,797 (2024: £153,881).

21. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2024	Income	Expenditure	Transfers	Gains and losses	**At 31 Mar 2025**
	£	£	£	£	£	**£**
General fund	235,955	15,053	(304,912)	210,656	–	**156,752**
Unrestricted fund 4 - Fair value reserve	243,957	–	–	(15,342)	293,000	**521,615**
Investments	350,000	–	–	–	–	**350,000**
Investment Fair Value Reserve	393,246	–	–	–	(32,010)	**361,236**
	1,223,158	15,053	(304,912)	195,314	260,990	**1,389,603**

	At 1 Apr 2023	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2024
	£	£	£	£	£	£
General fund	326,018	29,965	(126,549)	6,521	–	235,955
Unrestricted fund 4 - Fair value reserve	250,478	–	–	(6,521)	–	243,957
Investments	350,000	–	–	–	–	350,000
Investment Fair Value Reserve	331,600	–	–	–	61,646	393,246
	1,258,096	29,965	(126,549)	–	61,646	1,223,158

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2024	Income	Expenditure	Transfers	Gains and losses	**At 31 Mar 2025**
	£	£	£	£	£	**£**
Restricted Funds	1,166,558	1,226,548	(1,119,322)	(195,314)	–	**1,078,470**

	At 1 Apr 2023	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2024
	£	£	£	£	£	£
Restricted Funds	1,038,163	1,143,017	(1,014,622)	–	–	1,166,558

21. Analysis of charitable funds *(continued)*

	1 Apr 24 £	Income £	Expenditure £	Transfers £	**31 Mar 25 £**
General Social Care Council	3,375	–	–	–	**3,375**
ETE - 2	8,636	–	–	–	**8,636**
ETE - 3	5,031	–	–	–	**5,031**
Hope University Students	10,404	–	(137)	–	**10,267**
Achieve NW Connect	345	–	–	–	**345**
Merseyside CRC	7,025	–	–	–	**7,025**
LCC (for CP)	17	–	–	–	**17**
City of Liverpool	1,725	–	–	–	**1,725**
B Williams Donations for Women	50	–	–	–	**50**
Move On Project	(18,097)	–	(1,623)	–	**(19,720)**
Rathbone Project	642	–	–	–	**642**
Cecil Pilkington Charitable Trust	4,770	2,000	(217)	–	**6,553**
HMPPS	826,196	1,224,548	(1,117,056)	–	**933,688**
General	311,375	–	–	(195,314)	**116,061**
Clothes Bank Project	5,064	–	(289)	–	**4,775**
	1,166,558	1,226,548	(1,119,322)	(195,314)	**1,078,470**

	1 Apr 23 £	Income £	Expenditure £	Transfers £	31 Mar 24 £
General Social Care Council	3,375				3,375
ETE (2)	8,636				8,636
ETE (3)	5,031				5,031
Hope University Students	10,240	1,000	(836)		10,404
Achieve NW Connect	345				345
Merseyside CRC	7,025				7,025
LCC (for CP)	17				17
City of Liverpool	1,725				1,725
B Williams Donations for Women	50				50
Move on Project	(16,121)		(1,976)		(18,097)
Rathbone Project	1,006		(364)		642
Cecil Pilkington Charitable Trust	6,000		(1,230)		4,770
Clothes bank project	5,752		(688)		5,064
General Funds	301,172	10,592	(389)		311,375
HMPPS	703,910	1,131,425	(1,009,139)		826,196
TOTAL	1,038,163	1,143,017	(1,014,622)	–	1,166,558

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	650,759	–	**650,759**
Investments	721,280	–	**721,280**
Current assets	20,064	1,132,813	**1,152,877**
Creditors less than 1 year	(2,500)	(54,343)	**(56,843)**
Net assets	1,389,603	1,078,470	**2,468,073**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	375,780	–	375,780
Investments	753,290	–	753,290
Current assets	96,588	1,239,560	1,336,148
Creditors less than 1 year	(2,500)	(73,002)	(75,502)
Net assets	1,223,158	1,166,558	2,389,716

23. Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

24. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	**At 31 Mar 2025 £**
Cash at bank and in hand	1,297,826	(160,258)	**1,137,568**

25. Related parties

Having previously come under the oversight of the Anglican Diocese of Liverpool, the Charity continues to work closely with the Diocese and other related charities. During this financial period, this included:

- Following the permanent employment of a Governance & Development Manager (formerly Consultant Charity Operations Officer) in April 2021, the Charity continued its formal agreement with the Anglican Diocese of Liverpool to pay for the provision of IT support, office space and the use of meeting rooms at its central Liverpool offices. This amounted to £1,006 with office space rental for 2024-25 still to be confirmed by the Diocese (£2,458 in 2023). The LDCSA Vice-Chair is the Rev Canon Dr Ellen Loudon, who is also Diocesan Director for Social Justice and provides line management to the Governance & Development Manager.

- Grant funding of £7,500 (Year 2 of 3 year's committed funding) was provided to the New Horizon's Project, which supports sex workers. The project is managed as part of the work of All Saints Church, Kensington. Rev'd Mike Coates is an LDCSA Board Trustee and was the vicar of All Saints Kensington until his retirement in September 2024.

- Grant funding of £3,987 (Year 1 of 3 year's committed funding) was provided to the Connecting Prison Leavers with Churches project, managed by the charity Together Liverpool. The charity is closely linked to the Diocese of Liverpool and the LDCSA Vice-Chair, Rev Canon Dr Ellen Loudon is the Chair of Together Liverpool.

- Adelaide House completed a number of Forest School sessions with a new provider (Woolton Forest School) during this period. The LDCSA Chair, Paul Holt and LDCSA Trustee, Sarah Beresford declared they know the manager of the provision socially.

Where Trustees declared a related party transaction during the year these were recorded at the relevant meeting. The Trustee was precluded from involvement in any discussions and decision making around any related payments.

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	**18**	50
Grants receivable HMPPS	**1,195,089**	1,129,893
Grants receivable Cecil Pilkington Charitable Trust	**2,000**	–
Grants receivable Hope University Students	**–**	1,000
	1,197,107	1,130,943
Charitable activities		
Board and accommodation	**13,586**	10,766
Rent receivable	**–**	4,706
	13,586	15,472
Investment income		
Income from listed investments	**15,053**	19,737
Bank interest receivable	**15,855**	5,382
	30,908	25,119
Other income		
Other income	**–**	1,448
Total income	**1,241,601**	1,172,982

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025 £	2024 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	**573,164**	542,786
Employer's NIC	**53,692**	49,920
Pension costs	**145,797**	153,881
Rates and water	**11,149**	11,572
Light and heat	**77,204**	57,669
Repairs and maintenance	**38,298**	29,188
Insurance	**20,471**	16,726
Legal and professional fees	**3,840**	3,840
Depreciation	**18,021**	9,200
Medical Expenses	**6,437**	7,318
Charitable Gifts & Donations	**16,862**	23,573
Furniture, Fittings & Equipment	**3,293**	8,984
Catering & Cleaning Contract	**87,110**	84,519
Equipment hire	**7,233**	11,699
Personal allowances & pocket money	**–**	(187)
Recreation	**6,256**	6,239
Training	**9,446**	16,795
Travel - staff	**1,804**	1,457
Travel - Residents	**6,135**	1,849
Accountancy & Professional	**5,490**	5,490
Office & Administration	**36,565**	39,738
Consultancy & Professional fees	**30,787**	30,129
Bank charges	**1,075**	664
Seminars	**–**	1,442
Building refurbishment	**264,105**	26,680
	1,424,234	1,141,171
Total expenditure	**1,424,234**	1,141,171
Net (expenditure)/income	**(182,633)**	31,811

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Direct Charitable Expenditure		
Activities undertaken directly		
Wages & salaries	**573,164**	542,786
Employer's NIC	**53,692**	49,920
Pension costs	**145,797**	153,881
Rates & water	**11,149**	11,572
Light & heat	**77,204**	57,669
Repairs & maintenance	**38,298**	29,188
Insurance	**20,471**	16,726
Depreciation	**18,021**	9,200
Medical Expenses	**6,437**	7,193
Charitable Gifts & Donations	**16,862**	22,956
Furniture, Fittings & Equipment	**3,293**	8,984
Catering & Cleaning Contract	**87,110**	84,519
Equipment hire	**7,233**	11,699
Personal allowances & pocket money	**–**	(187)
Recreation	**6,256**	6,239
Training	**9,446**	16,795
Travel - staff	**1,804**	1,457
Travel - Residents	**6,135**	1,849
Accountancy & Professional	**5,490**	5,490
Office & Administration	**36,565**	39,738
Consultancy & Professional fees	**30,787**	30,129
Bank charges	**1,075**	664
Seminars	**–**	1,442
Building refurbishment	**264,105**	26,680
	1,420,394	1,136,589
Governance costs		
Audit Fees	**3,840**	3,840
Governance costs - other	**–**	125
Governance costs - other	**–**	617
	3,840	4,582
Expenditure on charitable activities	**1,424,234**	1,141,171

LIVERPOOL CHURCH OF ENGLAND COUNCIL FOR SOCIAL AID (INCORPORATED)

England & Wales - Charity number 221709

Accounts

COMPANY REGISTRATION NUMBER: 00093802
CHARITY REGISTRATION NUMBER: 221709

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Financial Statements

31 March 2024

GIBSON SCHOFIELD LIMITED
Chartered Accountants & statutory auditor
5 Enterprise Greenhouse
Salisbury Street
St Helens
Merseyside
WA10 1FY

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	The Liverpool Church of England Council for Social Aid (Incorporated)
Charity registration number	221709
Company registration number	00093802
Principal office and registered office	115 Edge Lane Liverpool L7 2PF
The trustees	Mrs. D Amlot MBE Rev Canon Dr E Loudon - Vice Chair Rev M Coates Mr M Poffley Mr P Holt - Chair Ms SG Beresford Dr BL Roberts
Company secretary	Mr M Poffley
Auditor	Gibson Schofield Limited Chartered Accountants & statutory auditor 5 Enterprise Greenhouse Salisbury Street St Helens Merseyside WA10 1FY
Bankers	HSBC (Midland) 4 Dale Street Liverpool L69 2BZ CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Structure, governance and management

The Liverpool Church of England Council for Social Aid is a Charitable Company Limited by Guarantee, governed by a Memorandum and Articles of Association.

The Charity is also known by its common use name, LDCSA.

While an independent charity, it is a close and valued part of the family that is the Diocese of Liverpool, with the Bishop of Liverpool as its ex officio President. The Bishop of Warrington supports the charity as the Episcopal Visitor for Adelaide House staff and residents.

Overall direction and supervision of the activities of the Charity is exercised by the Board of Trustees who include P Holt (Chair), E Loudon (Vice Chair) and M Poffley (Treasurer, Company Secretary who also serves as Clerk to the Trustees), supported by Clare Blackburn (Governance & Development Manager). The day-to-day operation of Adelaide House is the responsibility of Nanci Metherell (Chief Operations Officer).

Election of Trustees

The Charity's Articles of Association set out the constitutional provisions with respect to the election of Trustees. There are now seven nominative and five co-operative Trustee places on the Board. Nominative Trustees are drawn from across the Liverpool Diocese with recommendations from the Charity Trustees approved by the Liverpool Diocesan Board of Finance and the Bishop of Liverpool. There were no co-operative Trustees nominated to the Board during this period and although this has historically been through existing Trustees' connections, wider avenues of recruitment are being explored, including through advertising vacancies.

Committees to the Board

The following sub committees of the Board were in operation over the year:

- **The Standing and Staffing Committee** comprising the Chair, Vice Chair, Treasurer and two other Trustees. The Chief Operations Officer attends this committee as required;

- **The Finance and Fabric Committee** comprising the Chair, Vice Chair, Treasurer, two other Trustees and the Governance & Development Manager;

- **The Appeals Committee**, from which two members, and the Committee's Chair, would oversee an appeal arising from a disciplinary matter or a grievance issue if required (which was not the case in year ended 31 March 2024).

Risk Management

The Trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the Charity faces.

- Ongoing review of the Charity's risks by the Board, including risk as a standard meeting agenda item;

- The establishment of policies, systems and procedures to mitigate those risks identified in the Risk Register; and

- The implementation of procedures designed to minimise or manage any potential impact on the Charity should those risks materialise.

Key risks identified in this period included continued cost pressures, capacity and expertise building around tendering with the Ministry of Justice (MoJ) for the new Adelaide House Approved Premises contract, and the timely delivery of required quality fire door replacement. Rising costs continued to be closely managed through robust forecasting and regular budgetary monitoring. The Charity has a good level of reserves to respond to initial cost changes, although a significant amount has been earmarked for the development and refurbishment of Adelaide House. The current Adelaide House contract allows for a 'Notice to Change' submission to apply for additional funding. The MoJ experienced delays in its tender process for the Independent Approved Premises contracts and the Adelaide House contract has now been rolled over to March 2026. The tender timeline was revised, beginning in February 2024 for North West and London IAPs and concluding in an April 2024 submission. New contracts will be awarded in May 2025 to begin on 1 April 2026. The Charity was grateful to Peter Murray, Independent Criminal Justice Consultant, who provided pro bono bid support. The Charity worked closely with the Crown Premises Fire Inspectorate regarding fire door replacement.

The Charity, like many others in this sector, experienced challenges over this period in recruiting new trustees. From December 2024 an additional three new trustees will join the Board.

Banking

Following a review of banking needs, the Charity opened accounts with CAF (Charities Aid Foundation) Bank at the beginning of 2023 with the process of moving all funds across to be completed by November 2024, when HSBC accounts will close. This has provided additional facilities to the Charity including the provision of business cards to key staff and Trustees, and improved access to online banking. The Charity's Financial Protocols have been updated to reflect the changes.

Employees and Volunteers

Employees were consulted on issues of concern to them by means of consultative meetings and regular staff meetings. The staff appraisal and supervision process encourages staff to reflect on their own practice and identify targets and training needs. Staff continued to have active involvement in, and contribution to, the residents' supervision plans and activities programme. Senior staff worked closely with Trustees to deliver key projects during this period including the new contract submission and as part of the design team for Adelaide redevelopment project.

> **"The staff make you feel safe, secure and listened to. I am grateful to them all for making my transition good."**
> Adelaide House Resident, April 2023

In accordance with the Charity's Equal Opportunity Policy, LDCSA has an established fair employment practice in the recruitment, selection, retention and training of disabled staff. However, the premises are listed, and the implications of Heritage legislation have also to be considered. Plans to develop the house to create 18 single bedrooms, including an accessible bedroom and access to Adelaide House received planning permission in July 2023.

Objectives and activities

The Company was incorporated on 20 June 1907 and is limited by guarantee with charitable status, and accordingly no distributions are allowable. Its origins go back well before that period to at least 1823. Archive documentation from 1911 which lists Liverpool Charities describes The Lancashire Female Refuge, as Adelaide House was then known, as follows: Penitentiary Charities - The Lancashire Female Refuge (1823) maintains a home for women coming out of prison and is the oldest of its kind.

The objectives of the Charitable Company are to:

- Advance education, relieve poverty and to promote any other charitable purpose carried out in connection with the Church of England Diocese of Liverpool and in particular those relating to;

- Promoting temperance and higher standards of moral life in the individual, the family and the community;

- Bringing restoration of the intemperate, the delinquent, those addicted to drugs or alcohol or gambling, offenders and ex-offenders, the homeless or those otherwise in need of help; and

- Bringing relief from distress of suffering arising from delinquency, intemperance or addiction.

The Modern Role of the Charity

More recently, Trustees and staff reviewed the Charity's objectives and developed an updated vision, mission and values statement:

LDCSA's vision is to see potential realised and hope restored for lives impacted by the criminal justice system.

The Charity aims to fulfil its vision by:

- Providing a quality 18 bed Approved Premises for women in partnership with the (MoJ). This accounts for the bulk of the expenditure and the income of the Charity. The Charity funds the Chaplaincy role from its reserves and not from monies allocated for other work undertaken at Adelaide House;

- Engaging and working alongside key partner agencies including the Probation Service, National Approved Premises Alliance and the Anglican Diocese of Liverpool;

- Developing projects that support successful reintegration into the community and safe and sustainable relationships;

- Making grants to Merseyside-based organisations that share our vision; and

- Promoting awareness of lives, in particular those of women, impacted by the criminal justice system, including through the Liverpool Annual Prisons Week Lecture.

Our Values

At LDCSA we

Community

- recognise and celebrate our diverse skills, identities and lived experience, knowing that this makes for a richer community;

- foster positive and honest relationships as the foundation for transforming lives and communities;

- achieve more by working together in partnership with other organisations that share common values; and

- strive to be a sustainable community; caring for people, the environment and our resources.

Sanctuary

- aim to provide welcoming places of physical, mental and emotional safety;
- strive to create an environment free from judgement and negative stereotypes;
- recognise the equal dignity of each person in our community; and
- provide opportunities to freely explore questions of faith.

Personal Growth

- believe everyone has the potential to flourish;
- encourage a mutually supportive environment that maximises the opportunities for personal growth; and

- aspire to restore hope, increase resilience, and help each person on their journey of growth; Together we rise!

Advocacy

- advocate for a fairer criminal justice system for all;
- aim to understand the particular impact of the criminal justice system on women and families; and
- raise awareness of the experiences of those impacted by the prison system through listening and dialogue.

Objectives and activities *(continued)*

Community Benefit

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's guidance on public benefit.

As one of the oldest registered charities with a Christian ethos and a Church of England basis, we have a long history of community service - indeed the Probation Service is an offshoot of the work of the Liverpool Church of England Council for Social Aid (LDCSA) and equivalents in England. Supporting those at the margins of society, and educating the church and non-faith bodies, continues to be a key role for the Charity.

Our work is marked by:

- The excellent performance of Adelaide House: the work undertaken at Adelaide House assists with the rehabilitation and resettlement in the community of our female residents and, as such, contributes to community safety and cohesion;

- Time given by volunteers: in particular by our Trustees, including those drawn from the Diocese;

- Our ecumenical commitment: notably to advocate in the areas of criminal justice affairs, social justice, safeguarding, gender equality and social inclusion;

- Growing community engagement: fruitful links in the community, including our staff and resident group at Adelaide House undertaking voluntary work for other charities and organisations;

- Focused grant making: grant applications received during the period were from a direct connection or knowledge of the Charity. The new Charity website includes a dedicated page for grant making to help expand grant making visibility and reach; and

- An engaging and collaborative Prisons Week Lecture: we host an annual lecture during October's Prisons Week of Prayer to highlight concerns relating to the criminal justice system and celebrate the work of the Charity.

Achievements and performance

Our Christian faith is the foundation of the Charity and is the motivating force of the work of the Trustees. There have continued to be challenges as we have emerged from the Covid-19 pandemic, but the Charity continues to be grateful for the work that has been set before us. This is the Adelaide House prayer:

Lord, you have entrusted us as stewards of your creation,
please guide our hearts as we make our decisions.
We seek you first in all we do together;
we give you Adelaide House, our staff, our residents, and the women who use the services here. May we be always mindful of their service;
We confess that we are nothing without you, and our trust is in you completely. Amen.

> **"Felt safe for the first time in years."**
> Adelaide House Resident, September 2023

Adelaide House Management

Adelaide House Independent Female Approved Premises is led by Nanci Metherell (Chief Operations Officer) who is supported by Julie Kelly (Operations Manager).

Resident and Occupancy Rates

From April 2023 to March 2024, a total of 88 residents (74 in 2022/23) were supported by Adelaide House. Average occupancy levels for the period were 61.47% (71.6% in 2022/23). Across the female estate occupancy levels continue to be affected by a number of external issues including individuals not arriving on the date of expected release. The rescheduling of Parole case hearings continues to have a significant impact on residents planned arrival dates to the House, making it difficult to plan appropriately for arrivals and maintain high occupancy. To compensate, management continues to accept more referrals than can currently be accommodated, as an estimated 5% fail to arrive.

During the period there were 68 (77%) successful departures (56-89% in 2022/23) This was supported by the Charity's successful Move-On project for residents (see **Move-On Project**).

In 2023/24 no residents had an extended stay in the House beyond the National Probation Service Approved Premises policy of an average of 12 weeks. The management team continues to focus on keeping length of stay nearer the average and take almost exclusively Multi-Agency Public Protection Arrangements (MAPPA) cases.

> **"The support from yourself is honestly second to none, and both the regime and staffing is not something I have experienced from another AP that I have referred other service users to"**
> Wakefield PDU staff member, December 2023

Ministry of Justice Contract

The work of Adelaide House is predominantly funded through a MoJ (MoJ) contract. Initially agreed in 2018, contract extensions now take the current contract up to March 2026. The re-procurement process for Independent Approved Premises (IAP), delayed to February 2024, required the Charity to

submit a tender for the contract on a commercial basis bringing all IAP contracts in line with the Public Sector Procurement - Crown Commercial Framework. Additional expertise was secured to support the bid process, with the competition closing in April 2024. The Charity has worked closely with the MoJ Commercial Team, and National Independent Approved Premises Association (NAPA) colleagues prior and during this period, where appropriate, to ensure the Charity was in the best position to provide a quality bid for the new contract. Contracts will be awarded in May 2025. The Trustees recognise the considerable work of the bid team, including the Chair, Chief Operations Officer and the Governance and Development Manager, in the quality submission of the Charity's tender.

During this period the MoJ increased the number of meetings and extent of reporting required. Monthly meetings with the Head of Public Protection North West, Catherine Entwhistle, are in addition to the regular quarterly contract meetings, now with IAP Service Manager North, Suzanne Dawson. The Chief Operations Officer and Chair continue to attend on behalf of the Charity. Meetings continued to be positive and Adelaide House is performing well against Key Performance Indicators (KPIs), including exceeding all Purposeful Activity targets in the period. Occupancy rates remain challenging, predominantly due to external factors outside the Charity's control. The Charity's Move-On Project and Clothes Bank Project, plus the excellent range of activities for residents, continue to be well received during the contract meetings, with Adelaide House referred to as 'flagship' within the approved premises estate.

Activities and Partnerships

Alongside one to one key work, a range of sessions were delivered as part of the resident's Purposeful Activities including Women's Empowerment, The Freedom Programme, WAAVE (Anger Management), Enabling Environments, and Budgeting and Climate Awareness sessions. Staff received training to deliver new sessions in this period, including Intuitive Relationships.

Cooking, 4D diamond art and relaxation sessions continue to be popular, encouraging both wellbeing and mindfulness in the resident group. Key dates and festivals are remembered and celebrated which this period included International Women's Day, Adelaide Glastonbury, Christmas crafts and carol service, and Suicide Prevention Awareness Day, amongst others. Regular quiz nights, pamper sessions and celebrations for birthdays and successful Move-On are a regular part of life in Adelaide House.

"Birthdays and Move-On are always celebrated"
Adelaide House Resident, December 2023

Adelaide House continues to invest in, and develop quality partnership working with, other local service providers. This includes ongoing partnerships with The Brink (alcohol dependency surgery), Magistra Civitas (relationship programmes, including parenting), The Perspective Theatre Company (drama workshops around addiction and Education, Training and Employment) and Faiths4Change (gardening and health). During the year Faiths4Change developed a new programme for the House and Micah Liverpool continued to provide eligible residents with access to work placements and employability skills. No Place Productions and Merseyside Expanding Horizons secured funding to deliver podcast workshops with residents resulting in the creation of a radio play called 'Journey's'. New partnerships were developed including with Collective Encounters (supporting women from minority ethnic backgrounds); Nike (donated sports goods, planning delivery of fitness classes); and Forest School Woolton (bespoke outdoor programme including mindfulness, team building, cookery and relationship building).

The Charity is proud to have achieved the Enabling Environment (EE) Award in December 2021, one of only three North West approved premises to do so post COVID-19 Pandemic. The annual EE

Interim Report for the award was approved in February 2024, with the awarding body noting that, overall, the report was

> **"The women and all your staff have made us feel completely at home, and I'm so proud of what the group together has achieved"**
> Director of No Place Productions, September 2023

Clothes Bank Project

During this period, the Charity continued the Clothes Bank Project. This purposeful activity, set up and managed in collaboration between staff and residents, provides welcome packs and necessary clothes to those residents who arrive with few or no personal belongings. Both new and preloved items are available and provide much needed dignity and comfort to new arrivals.

Move-On Project

One of the priorities of the work of Adelaide House is to see the residents experience safe, integrated and successful transition from the House back into community life. This can be particularly challenging for a small number of residents who are still struggling with dependencies, who have ongoing mental health issues, or who have committed offences such as arson. The project aims to equip designated staff, and provide an assigned budget, to support women as they leave the Approved Premises. This can include sourcing appropriate property through cultivating links across the region, accommodation deposits, starter packs, redecorating, funding removal costs, and accessing free and discounted furniture through the local furniture resource centre.

Move-On support was provided to 23 residents during 2023/24 (10 in 2022/23). The Charity also offered support to residents moving into temporary Community Accommodation Service Tier 3 (CAS3). Residents can access our Move-On support following their CAS3 placement but we have seen limited take up of this offer to date.

Chaplaincy

During this period the Chaplain position was vacated. The Charity is in the process of reviewing and developing this important role, expecting to have a new staff member in place by 2025.

A number of our supporters and other partner agencies donated Christmas gifts to the Adelaide House residents, and the Christmas Carol Service was well attended including Christmas songs and carols selected by the residents and staff, and a short talk from Rev'd Canon Dr Ellen Loudon.

The Annual Liverpool Prisons Week Lecture

The theme of the 2023 Prisons Week Lecture events was Hopeful Uncertainty. The well attended lecture was presented by Dr Shona Minson from the Centre for Criminology, University of Oxford. Dr Minson explored the legacy of prison reformer Elizabeth Fry to current work improving the situation of justice involved mothers and their children, and how we hold on to hope for change.

The Charity continues to sit on the Board of Reference for Prisons Week, as a sponsor. This enables the Charity to input into the national planning of Prisons Week of Prayer and network with other like-minded organisations.

Grant-making and donations

During 2023/24 the Charity made grants to the following organisations -

- Tsedaqah House Charity - Adelaide House placement - £3,500
- Prison Fellowship - Angel Tree Project - £3,500
- Out There Charity - Supporting prisoner families - £10,500
- New Horizons - Supporting Street Sex Workers - £8,400

The following donations were received to the Charity in 2023/24, for the benefit of Adelaide House residents:

- Kensington Community Church - £50

Financial review

The financial statements have been prepared in accordance with the accounting policies set out in note 3 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

Investments and Credit Union

The investment portfolio is to be maintained to achieve as much income as is ethically possible. Investing ethically is regarded as a priority so investments have been transferred to Churches, Charities and Local Authorities Investment Management (CCLA). Usually 50% of annual investment income is set aside for grant making purposes. The Vice Chair & Honorary Treasurer oversee this.

Reserves

The present level of funding is adequate to support the continuation of the Charity's activities. The charity holds the following reserves.

- **Adelaide House Cessation Reserve** - in the unlikely event of the cessation of the MoJ contract. This is calculated as six months of wind down costs, plus 3 months costs to secure and maintain the building including ongoing insurance and rates.

- **Adelaide House Redundancy Reserve** - calculated redundancy for Adelaide House staff based on weeks' service in the event of Adelaide House closure.

- **Building Reserve** - calculated based on estimate for potential major works to Adelaide House including roof replacement.

- **Charity Grants Reserve** - calculated based on future year's grant funding already committed during current year to external body.

- **Redevelopment Reserves** - including fees and contract costs for the redevelopment of Adelaide House.

Cash reserve levels during the period remained around £1,200k, plus the investment balance of £743k. £1,287k of the total was set aside as the designated reserves above. The Trustees consider the financial position to be satisfactory, although the impact of cost of living increases are being closely monitored, in particular in terms of the impact on rising contract prices for the Adelaide development. 2024-25 will see the full year effect of the higher fixed rate energy contracts which began mid-2023. The Charity has negotiated additional funding from the MoJ in 2024 to alleviate this. Trustees continue to be positive about the future of Adelaide House, recognising the ongoing need for the service and the high quality of our work.

The financial result for the year to 31 March 2024

There is an overall surplus of £93,457, taking into account unrealised gains/losses in share values amounting to £61,646. Despite the challenges faced by many in the charitable sector due to the current cost-of-living crisis and increased demand for services, it is expected that income and expenditure for the new year will continue at the same levels, adjusted for CPI, as the Charity's income does not rely on donations. Cash resources are held in the bank's Capital Reserve Account and the

Trustees consider the level of these resources to be adequate to cover any unforeseen developments.

Plans for future periods

Future Planning
The Charity has continued to demonstrate financial, governance and operational resilience during this period. Along with the development of new partnerships and activities within Adelaide House there are a number of key initiatives for the Charity currently in progress:

- **Ministry of Justice Contract** - Following successful contract award in May 2025, the new contract beginning in April 2026 will require a range of additional roles and supporting processes to be put in place. A mobilisation plan to meet these milestones is included within the Charity's 2024-2025 Business Plan, with progress to be monitored by the Board;

- **Adelaide House Development** - Contract tendering for the Adelaide development, which will create an arson appropriate room, an accessible room and ensuite, additional bedspaces, and bathroom facilities, the upgrading of key areas including overall House accessibility, electrics, fire doors and a new access ramp, completed in September 2024 with a start date of December 2024. Local contractor Jennors will work closely with Smith Young Architects to deliver the £1m project, on behalf of the Charity , by May 2025;

- **Approved Premises Inspections** - Pilot inspections for a new Approved Premises Inspection regime are being completed in Autumn 2024 with two-day inspections expected to start in March 2025; and

- **Environment and sustainability** - The Charity declared a Climate Emergency in early 2022 and is developing an Action Plan to become net zero by 2027.

Trustees' responsibilities statement

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Chartered accountants & statutory auditors

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 30 January 2025 and signed on behalf of the board of trustees by:

Mr M Poffley
Trustee

Mr P Holt - Chair
Trustee

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Liverpool Church of England Council for Social Aid (Incorporated)

Year ended 31 March 2024

Opinion

We have audited the financial statements of The Liverpool Church of England Council for Social Aid (Incorporated) (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mrs Claire Schofield FCCA (Senior Statutory Auditor)

For and on behalf of
Gibson Schofield Limited
Chartered Accountants & statutory auditor
5 Enterprise Greenhouse
Salisbury Street
St Helens
Merseyside
WA10 1FY

30 January 2025

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 **Total funds** £	2023 Total funds £
Income and endowments					
Donations and legacies	**5**	50	1,130,893	**1,130,943**	1,042,799
Charitable activities	**6**	4,706	10,766	**15,472**	14,736
Investment income	**7**	25,119	–	**25,119**	20,461
Other income	**8**	90	1,358	**1,448**	–
Total income		29,965	1,143,017	**1,172,982**	1,077,996
Expenditure					
Expenditure on charitable activities	**9,10**	126,549	1,014,622	**1,141,171**	960,647
Total expenditure		126,549	1,014,622	**1,141,171**	960,647
Net income		(96,584)	128,395	**31,811**	117,349
Other recognised gains and losses					
Gains/(losses) from revaluation of fixed assets		61,646	–	**61,646**	(25,110)
Net movement in funds		(34,938)	128,395	**93,457**	92,239
Reconciliation of funds					
Total funds brought forward		1,258,096	1,038,163	**2,296,259**	2,204,019
Total funds carried forward		1,223,158	1,166,558	**2,389,716**	2,296,259

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 21 to 33 form part of these financial statements.

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2024 £	2023 £
Fixed assets				
Tangible fixed assets	16		375,780	384,980
Investments	17		753,290	691,644
			1,129,070	1,076,624
Current assets				
Debtors	18	38,323		38,781
Cash at bank and in hand		1,297,826		1,233,996
		1,336,149		1,272,777
Creditors: amounts falling due within one year	19	75,503		53,143
Net current assets			1,260,646	1,219,634
Total assets less current liabilities			2,389,716	2,296,258
Net assets			2,389,716	2,296,258
Funds of the charity				
Restricted funds			1,166,558	1,038,163
Unrestricted funds:				
Revaluation reserve		637,203		582,078
Other unrestricted income funds		585,955		676,018
Total unrestricted funds			1,223,158	1,258,096
Total charity funds	21		2,389,716	2,296,259

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

These financial statements were approved by the board of trustees and authorised for issue on 30 January 2025, and are signed on behalf of the board by:

Mr M Poffley
Trustee

Mr P Holt - Chair
Trustee

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income	**31,811**	117,349
Adjustments for:		
Depreciation of tangible fixed assets	**9,200**	9,200
Dividends, interest and rents from investments	**(19,737)**	(19,739)
Other interest receivable and similar income	**(5,382)**	(722)
Accrued expenses/(income)	**5,799**	(2,006)
Changes in:		
Trade and other debtors	**458**	(8,013)
Trade and other creditors	**16,562**	(6,457)
Cash generated from operations	**38,711**	89,612
Interest received	**5,382**	722
Net cash from operating activities	**44,093**	90,334
Cash flows from investing activities		
Dividends, interest and rents from investments	**19,737**	19,739
Net cash from investing activities	**19,737**	19,739
Net increase in cash and cash equivalents	**63,830**	110,073
Cash and cash equivalents at beginning of year	**1,233,996**	1,123,923
Cash and cash equivalents at end of year	**1,297,826**	1,233,996

The notes on pages 21 to 33 form part of these financial statements.

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 115 Edge Lane, Liverpool, L7 2PF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charity is a registered company limited by guarantee and has no share capital.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations	50	–	50
Grants			
Grants receivable HMPPS	–	1,129,893	1,129,893
Grants receivable Hope University Students	–	1,000	1,000
	50	1,130,893	1,130,943

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	–	12,532	12,532
Grants			
Grants receivable HMPPS	–	1,027,467	1,027,467
Grants receivable Hope University Students	–	2,800	2,800
	–	1,042,799	1,042,799

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Board and accommodation	–	10,766	**10,766**
Rent receivable	4,706	–	**4,706**
	4,706	10,766	**15,472**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Board and accommodation	–	13,311	13,311
Rent receivable	–	1,425	1,425
	–	14,736	14,736

7. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Income from listed investments	19,737	**19,737**	19,739	19,739
Bank interest receivable	5,382	**5,382**	722	722
	25,119	**25,119**	20,461	20,461

8. Other income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Other income	90	1,358	**1,448**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Other income	–	–	–

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Direct Charitable Expenditure	125,807	1,010,782	**1,136,589**
Support costs	742	3,840	**4,582**
	126,549	1,014,622	**1,141,171**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct Charitable Expenditure	25,684	928,593	954,277
Support costs	2,528	3,841	6,370
	28,212	932,434	960,647

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2024 £**	Total fund 2023 £
Direct Charitable Expenditure	1,136,589	–	**1,136,589**	954,277
Governance costs	–	4,582	**4,582**	6,370
	1,136,589	4,582	**1,141,171**	960,647

11. Analysis of support costs

	Analysis of support costs activity 1	**Total 2024**	Total 2023
	£	**£**	£
Governance costs	4,582	**4,582**	6,370

12. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	**9,200**	9,200

13. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	**3,840**	3,840

14. Staff costs

The average head count of employees during the year was 24 (2023: 21).

	2024	2023
	No.	No.
Number of staff	**24**	21

The number of employees whose remuneration for the year fell within the following bands, were:

	2024	2023
	No.	No.
£60,000 to £69,999	**2**	2

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

16. Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2023 and 31 March 2024	513,780
Depreciation	
At 1 April 2023	128,800
Charge for the year	9,200
At 31 March 2024	138,000
Carrying amount	
At 31 March 2024	375,780
At 31 March 2023	384,980

Tangible fixed assets held at valuation

The freehold property was valued on 14 December 2009 at an amount of £460,000. The valuation was carried out by Edmund Kirby Chartered Surveyors of India Buildings, Water Street, Liverpool L2 0TZ.

The HSBC Bank plc hold the deeds for the property at 115 Edge Lane, Liverpool as security in the event of an overdraft being required.

The trustees feel that the value of the freehold property in the financial statements is in keeping with current market values.

17. Investments

	Listed investments £	Other investments £	Total £
Cost or valuation			
At 1 April 2023	681,600	10,044	**691,644**
Additions	–	–	–
Fair value movements	61,646	–	**61,646**
At 31 March 2024	743,246	10,044	**753,290**
Impairment			
At 1 April 2023 and 31 March 2024		–	–
Carrying amount			
At 31 March 2024	743,246	10,044	**753,290**
At 31 March 2023	681,600	10,044	691,644

All investments shown above are held at valuation.

17. Investments *(continued)*

Financial assets held at fair value

The valuation of all investments is provided in an annual statement from CCLA Investment Management Ltd, who manage the Charity's Investment Portfolio

18. Debtors

	2024	2023
	£	£
Prepayments and accrued income	38,111	38,781
Other debtors	212	–
	38,323	38,781

19. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	32,600	30,504
Accruals and deferred income	16,634	10,835
Social security and other taxes	13,553	11,804
Other creditors	12,716	–
	75,503	53,143

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £153,881 (2023: £137,081).

21. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	**At 31 Mar 2024 £**
General fund	326,018	29,965	(126,549)	6,521	–	**235,955**
Revaluation reserve	250,478	–	–	(6,521)	–	**243,957**
Investments	350,000	–	–	–	–	**350,000**
Investment Revaluation Reserve	331,600	–	–	–	61,646	**393,246**
	1,258,096	29,965	(126,549)	–	61,646	**1,223,158**

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2023 £
General fund	327,248	20,461	(28,212)	6,521	–	326,018
Revaluation reserve	256,999	–	–	(6,521)	–	250,478
Investments	350,000	–	–	–	–	350,000
Investment Revaluation Reserve	356,710	–	–	–	(25,110)	331,600
	1,290,957	20,461	(28,212)	–	(25,110)	1,258,096

Restricted funds

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	**At 31 Mar 2024 £**
Restricted Funds	1,038,163	1,143,017	(1,014,622)	–	–	**1,166,558**

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2023 £
Restricted Funds	913,062	1,057,535	(932,434)	–	–	1,038,163

21. Analysis of charitable funds *(continued)*

	At 1 Apr 2023 £	Income £	Expenditure £	**At 31 Mar 2024 £**
General Social Care Council	3,375			**3,375**
ETE (2)	8,636			**8,636**
ETE (3)	5,031			**5,031**
Hope University Students	10,240	1,000	(836)	**10,404**
Achieve NW Connect	345			**345**
Merseyside CRC	7,025			**7,025**
LCC (for CP)	17			**17**
City of Liverpool	1,725			**1,725**
BWilliams Donations for Women	50			**50**
Move on Project	(16,121)		(1,976)	**(18,097)**
Rathbone Project	1,006		(364)	**642**
Cecil Pilkington Charitable Trust	6,000		(1,230)	**4,770**
Clothes bank project	5,752		(688)	**5,064**
General Funds	301,172	10,592	(389)	**311,375**
HMPPS	703,910	1,131,425	(1,009,139)	**826,196**
TOTAL	1,038,163	1,143,017	(1,014,622)	**1,166,558**

	At 1 April 2022	Income	Expenditure	At 31 March 2023
General Social Care Council	3,375	–	–	3,375
ETE (2)	8,636	–	–	8,636
ETE (3)	5,031	–	–	5,031
Hope University Students	8,704	2,800	(1,264)	10,240
Achieve NW Connect	345	–	–	345
Merseyside CRC	7,025	–	–	7,025
LCC (for CP)	17	–	–	17
City of Liverpool	1,725	–	–	1,725
BWilliams Donations for Women	62	–	(12)	50
Move on Project	(11,839)	–	(4,282)	(16,121)
Rathbone Project	538	1,000	(532)	1,006
Cecil Pilkington Charitable Trust	3,000	3,000		6,000
Clothes bank project		8,532	(2,780)	5,752
General Funds	287,596	14,522	(946)	301,172
HMPPS	598,847	1,027,467	(922,404)	703,910
TOTAL	913,062	1,057,321	(932,220)	1,038,163

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	375,780	–	**375,780**
Investments	753,290	–	**753,290**
Current assets	96,588	1,239,560	**1,336,148**
Creditors less than 1 year	(2,500)	(73,002)	**(75,502)**
Net assets	1,223,158	1,166,558	**2,389,716**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	384,980	–	384,980
Investments	691,644	–	691,644
Current assets	183,972	1,088,806	1,272,778
Creditors less than 1 year	(2,500)	(50,643)	(53,143)
Net assets	1,258,096	1,038,163	2,296,259

23. Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

24. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	**At 31 Mar 2024 £**
Cash at bank and in hand	1,233,996	63,830	**1,297,826**

25. Related parties

Having previously come under the oversight of the Anglican Diocese of Liverpool, the Charity continues to work closely with the Diocese and other related charities. During this financial period, this included:

- Following the permanent employment of a Governance & Development Manager (formerly Consultant Charity Operations Officer) in April 2021, the Charity continued its formal agreement with the Anglican Diocese of Liverpool to pay for the provision of IT support, office space and the use of meeting rooms at its central Liverpool offices. This amounted to £2,458 for 2023 with 2024's agreement still being finalised, (£2,108 in 2022). The LDCSA Vice-Chair is the Rev Canon Dr Ellen Loudon, who is also Diocesan Director for Social Justice and provides line management to the Governance & Development Manager.

- A donation of £3,500 was made to the Tsedaqah House Charity. Tsedaqah is a missional community based at Liverpool Cathedral, made up of young people from around the Triangle of Hope living together in community for a year. Tsedaqah community members work in a variety of social justice projects across the Liverpool City Region, in conjunction with the Anglican Diocese of Liverpool and Liverpool Cathedral. The donation supported a placement of a Tsedaqah community member into Adelaide House, to gain experience of the work we do and contribute to activities and projects for the benefit of our residents. The LDCSA Vice-Chair is the Rev'd Canon Dr Ellen Loudon, who is also Diocesan Director for Social Justice and a Trustee of Tsedaqah House.

- Grant funding of £8,400 was provided to the New Horizon's Project, which supports sex workers. The project is managed as part of the work of All Saints Church, Kensington. Rev'd Mike Coates is an LDCSA Board Trustee and was the vicar of All Saints Kensington until his retirement in September 2024.

- Adelaide House completed a number of Forest School sessions with a new provider (Woolton Forest School) during this period. The LDCSA Chair, Paul Holt and LDCSA Trustee, Sarah Beresford declared they know the manager of the provision socially.

Where Trustees declared a related party transaction during the year these were recorded at the relevant meeting. The Trustee was precluded from involvement in any discussions and decision making around the related payments.

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Management Information

Year ended 31 March 2024

The following pages do not form part of the financial statements.

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	**50**	12,532
Grants receivable HMPPS	**1,129,893**	1,027,467
Grants receivable Hope University Students	**1,000**	2,800
	1,130,943	1,042,799
Charitable activities		
Board and accommodation	**10,766**	13,311
Rent receivable	**4,706**	1,425
	15,472	14,736
Investment income		
Income from listed investments	**19,737**	19,739
Bank interest receivable	**5,382**	722
	25,119	20,461
Other income		
Other income	**1,448**	–
Total income	**1,172,982**	1,077,996

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

	2024	2023
	£	£
Expenditure		
Expenditure on charitable activities		
Wages and salaries	**542,786**	494,710
Employer's NIC	**49,920**	45,771
Pension costs	**153,881**	137,081
Rent	**-**	2,108
Rates and water	**11,572**	10,679
Light and heat	**57,669**	20,219
Repairs and maintenance	**29,188**	32,411
Insurance	**16,726**	14,971
Legal and professional fees	**3,840**	3,843
Depreciation	**9,200**	9,200
Medical Expenses	**7,318**	6,024
Charitable Gifts & Donations	**23,573**	9,266
Furniture, Fittings & Equipment	**8,984**	12,490
Catering & Cleaning Contract	**84,519**	75,075
Equipment hire	**11,699**	7,716
Personal allowances & pocket money	**(187)**	-
Recreation	**6,239**	8,747
Training	**16,795**	378
Travel - staff	**1,457**	1,815
Travel - Residents	**1,849**	569
Accountancy & Professional	**5,490**	5,400
Office & Administration	**39,738**	29,706
Consultancy & Professional fees	**30,129**	29,697
Bank charges	**664**	677
Seminars	**1,442**	2,094
Building refurbishment	**26,680**	-
	1,141,171	960,647
Total expenditure	**1,141,171**	960,647
Net income	**31,811**	117,349

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024	2023
	£	£
Expenditure on charitable activities		
Direct Charitable Expenditure		
Activities undertaken directly		
Wages & salaries	**542,786**	494,710
Employer's NIC	**49,920**	45,771
Pension costs	**153,881**	137,081
Rent	**–**	2,108
Rates & water	**11,572**	10,679
Light & heat	**57,669**	20,219
Repairs & maintenance	**29,188**	32,411
Insurance	**15,726**	14,971
Depreciation	**9,200**	9,200
Medical Expenses	**7,193**	5,763
Charitable Gifts & Donations	**22,956**	7,000
Furniture, Fittings & Equipment	**8,984**	12,490
Catering & Cleaning Contract	**84,519**	75,075
Equipment hire	**11,699**	7,716
Personal allowances & pocket money	**(187)**	–
Recreation	**6,239**	8,747
Training	**16,795**	378
Travel - staff	**1,457**	1,815
Travel - Residents	**1,849**	569
Accountancy & Professional	**5,490**	5,400
Office & Administration	**39,738**	29,706
Consultancy & Professional fees	**30,129**	29,697
Bank charges	**664**	677
Seminars	**1,442**	2,094
Building refurbishment	**26,680**	–
	1,136,589	954,277
Governance costs		
Audit Fees	**3,840**	3,843
Governance costs - other type 1	**125**	261
Governance costs - other type 2	**617**	2,266
	4,582	6,370
Expenditure on charitable activities	**1,141,171**	960,647

LIVERPOOL CHURCH OF ENGLAND COUNCIL FOR SOCIAL AID (INCORPORATED)

England & Wales - Charity number 221709

Accounts

COMPANY REGISTRATION NUMBER: 00093802
CHARITY REGISTRATION NUMBER: 221709

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Financial Statements

31 March 2023

GIBSON SCHOFIELD LIMITED
Chartered Accountants & statutory auditor
5 Enterprise Greenhouse
Salisbury Street
St Helens
Merseyside
WA10 1FY

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The Trustees, who are also directors for the purposes of company law, present their report and financial statements for the year ended 31 March 2023, in compliance with S414C of the Companies Act 2006.

Reference and administrative details

Registered charity name	The Liverpool Church of England Council for Social Aid (Incorporated)
Charity registration number	221709
Company registration number	00093802
Principal office and registered office	115 Edge Lane Liverpool L7 2PF
The Trustees	Mr C Franklin *(Resigned 21.09.22)* Mrs D Amlôt MBE Rev Canon Dr E Loudon – Vice Chair Rev M Coates Mr M Poffley Mrs S G Beresford Mr P Holt – Chair Mr A Holmes *(Resigned 24.10.22)* Dr B L Roberts
Company secretary	Mr M Poffley
Auditor	Gibson Schofield Limited 5 Enterprise Greenhouse Salisbury Street St Helens Merseyside WA10 1FY
Bankers	HSBC (Midland) 4 Dale Street Liverpool L69 2BZ
	CAF (Charities Aid Foundation) 25 Kings Hill Avenue West Malling Kent ME19 4TA

Structure, governance and management

The Liverpool Church of England Council for Social Aid is a Charitable Company Limited by Guarantee, governed by a Memorandum and Articles of Association.

The Charity is also known by its common use name, LDCSA.

While an independent charity, it is a close and valued part of the family that is the Diocese of Liverpool, with the Bishop of Liverpool as its ex officio President. The Bishop of Warrington supports the charity as the Episcopal Visitor for Adelaide House staff and residents.

Overall direction and supervision of the activities of the Charity is exercised by the Board of Trustees who include P Holt (Chair), E Loudon (Vice Chair) and M Poffley (Treasurer, Company Secretary, who also serves as Clerk to the Trustees), supported by a Governance & Development Manager, Clare Blackburn. The day-to-day operation of Adelaide House is the responsibility of the Chief Operations Officer, Nanci Metherell.

Election of Trustees

The Charity's Articles of Association set out the constitutional provisions with respect to the election of Trustees. There are now seven nominative and five co-optative Trustee places on the Board. Nominative Trustees are drawn from across the Liverpool Diocese with recommendations from the Charity Trustees approved by the Liverpool Diocesan Board of Finance and the Bishop of Liverpool. There were no co-optative Trustees nominated to the Board during this period, and although this has historically been through existing Trustees' connections, wider avenues of recruitment are being explored, including through advertising vacancies.

During this period, there were two Trustee retirements, and the remaining Trustees are immensely grateful to Colin Franklin and Andy Holmes for their commitment and service to the Charity.

Committees to the Board

The following sub committees of the Board were in operation over the year:

- **The Standing Committee** comprising the Chair, Vice Chair, Treasurer and two other Trustees. From January 2023 the Standing and Staffing Committees were combined;

- **The Finance Committee** comprising the Chair, Vice Chair, Treasurer, one other Trustee and the Governance & Development Manager. From January 2023 the Finance and Fabric Committees were combined;

- **The Staffing Committee** comprising the Chair, Vice Chair, Treasurer and two other Trustees. From January 2023 the Standing and Staffing Committees were combined. The Chief Operations Officer attends this committee as required;

- **The Fabric Committee** comprising the Chair, Treasurer and two other Trustees. From January 2023 the Finance and Fabric Committees were combined; and

- **The Appeals Committee**, from which two members, and the Committee's Chair, would oversee an appeal arising from a disciplinary matter or a grievance issue if required (which was not the case to year ended 31 March 2023).

Risk Management

The Trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the Charity faces.
- Ongoing review of the Charity's risks by the Board, including risk as a standard meeting agenda item;
- The establishment of policies, systems and procedures to mitigate those risks identified in the Risk Register; and
- The implementation of procedures designed to minimise or manage any potential impact on the Charity should those risks materialise.

The COVID-19 Pandemic, as a major risk area, was superseded in this period by risks relating to increased cost pressures and capacity and expertise building around tendering with the Ministry of Justice for the new Adelaide House Approved Premises contract. Rising costs continued to be closely managed through robust forecasting and regular budgetary monitoring. The Charity has a good level of reserves to respond to initial cost changes, although a significant amount has been earmarked for the development and refurbishment of Adelaide House. The current Adelaide House contract allows for a 'Notice to Change' submission to apply for additional funding. The Ministry of Justice experienced delays in its tender process for the Independent Approved Premises contracts and the Adelaide House contract has now been rolled over to March 2026. The revised tender timeline will begin in December 2023 for North West and London IAPs. The Charity expects to submit its bid to the Ministry of Justice by the end of February 2024, with contracts awarded in Spring 2025 to begin on 1 April 2026. The Charity is grateful to Peter Murray, Independent Criminal Justice Consultant, who is providing pro bono bid support.

The Charity, like many others in the sector, is experiencing challenges in recruiting new trustees.

Banking

Following a review of banking needs, the Charity opened accounts with CAF (Charitable Aids Foundation) Bank at the beginning of 2023 and is in the process of moving funds across. This has provided some additional facilities to the Charity including the provision of business cards to key staff and Trustees, and improved access to online banking. The Charity also introduced a card payment machine to Adelaide House to improve resident choice and to reduce cash handling in the House. The Charity's Financial Protocols have been updated to reflect the changes.

Employees and Volunteers

Employees were consulted on issues of concern to them by means of consultative meetings and regular staff meetings. The staff appraisal and supervision process encourages staff to reflect on their own practice and identify targets and training needs. Staff continued to have active involvement in, and contribution to, the residents' supervision plans and activities programme.

During this period, a member of the Tsedaqah Community based at Liverpool Cathedral (young people from the Triangle of Hope countries who live and undertake justice activities in the Diocese for a year), did an extended placement at Adelaide House. The Trustees and staff of the charity would like to extend their great thanks to Christi Cunningham for her positive attitude and commitment to the residents during this period, including her work on the new 'Move-On booklet:

> **"I have been working on a "Move-On Booklet" for residents to take when they leave the house. I've incorporated the feedback...I've really enjoyed working on this project, and I have learned a lot from it."**
>
> Christi Cunningham,
>
> Tsedaqah Community Placement at Adelaide House,
>
> June 2023

The findings of a Staffing Review regarding effective allocation and remuneration of staffing resources was approved by the Board in April 2022. This included revising the operational job titles to Residential Officers and Intervention Officers, increasing the establishment of Intervention Officers, and retaining current pay bands but considering introducing a pay spine structure.

In accordance with the Charity's Equal Opportunity Policy, LDCSA has an established fair employment practice in the recruitment, selection, retention and training of disabled staff. However, the premises are listed, and the implications of Heritage legislation has also to be considered. Plans to develop the House to create 18 single bedrooms, including an accessible bedroom and access to Adelaide House, received planning permission in July 2023.

Objectives and Activities

The Company was incorporated on 20 June 1907 and is limited by guarantee with charitable status, and accordingly no distributions are allowable. Its origins go back well before that period to at least 1823. Archive documentation from 1911 which lists Liverpool Charities describes The Lancashire Female Refuge, as Adelaide House was then known, as follows: *Penitentiary Charities - The Lancashire Female Refuge (1823) maintains a home for women coming out of prison and is the oldest of its kind.*

The objectives of the Charitable Company are to:

- Advance education, relieve poverty and to promote any other charitable purpose carried out in connection with the Church of England Diocese of Liverpool and in particular those relating to;
- Promote temperance and higher standards of moral life in the individual, the family and the community;
- Bring restoration to the intemperate, the delinquent, those addicted to drugs or alcohol or gambling, offenders and ex-offenders, the homeless or those otherwise in need of help; and
- Bring relief from distress of suffering arising from delinquency, intemperance or addiction.

The Modern Role of the Charity

More recently, Trustees and staff reviewed the Charity's objectives and developed an updated vision, mission and values statement:

LDCSA's vision is to see potential realised and hope restored for lives impacted by the criminal justice system.

The Charity aims to fulfil its vision by:

- Providing a quality 18 bed Approved Premises for women in partnership with the Ministry of Justice (MoJ). This accounts for the bulk of the expenditure and the income of the Charity. The Charity funds the Chaplaincy role from its reserves and not from monies allocated for other work undertaken at Adelaide House;

- Engaging and working alongside key partner agencies including the Probation Service, National Approved Premises Alliance and the Anglican Diocese of Liverpool;

- Developing projects that support successful reintegration into the community and safe and sustainable relationships;

- Making grants to Merseyside-based organisations that share our vision; and

- Promoting awareness of lives, in particular those of women, impacted by the criminal justice system, including through the Liverpool Annual Prisons Week Lecture.

Our Values

At LDCSA we:

Community	Sanctuary
• recognise and celebrate our diverse skills, identities and lived experience, knowing that this makes for a richer community; • foster positive and honest relationships as the foundation for transforming lives and communities; • achieve more by working together in partnership with other organisations that share common values; and • strive to be a sustainable community; caring for people, the environment and our resources.	• aim to provide welcoming places of physical, mental and emotional safety; • strive to create an environment free from judgement and negative stereotypes; • recognise the equal dignity of each person in our community; and • provide opportunities to freely explore questions of faith
. Personal Growth	**Advocacy**
• believe everyone has the potential to flourish; • encourage a mutually supportive environment that maximises the opportunities for personal growth; and • aspire to restore hope, increase resilience, and help each person on their journey of growth. Together we rise!	• advocate for a fairer criminal justice system for all; • aim to understand the particular impact of the criminal justice system on women and families; and • raise awareness of the experiences of those impacted by the prison system through listening and dialogue.

Community Benefit

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

As one of the oldest registered charities with a Christian ethos and a Church of England basis, we have a long history of community service - indeed the Probation Service is an offshoot of the work of the Liverpool Church of England Council for Social Aid (LDCSA) and equivalents in England. Supporting those at the margins of society, and educating the church and non-faith bodies, continues to be a key role for the Charity.

Our work is marked by:

- *The excellent performance of Adelaide House*: the work undertaken at Adelaide House assists with the rehabilitation and resettlement in the community of our residents and, as such, contributes to community safety and cohesion;
- *Time given by volunteers*: in particular by our Trustees, including those drawn from the Diocese;
- *Our ecumenical commitment*: notably to advocate in the areas of criminal justice affairs, social justice, safeguarding, gender equality and social inclusion;
- *Growing community engagement:* fruitful links in the community, including our staff and resident group at Adelaide House undertaking voluntary work for other charities and organisations;
- *Focused grant making:* grant applications received during the period were from a direct connection or knowledge of the Charity. The new Charity website includes a dedicated page for grant making to help expand grant making visibility and reach; and

- *An engaging and collaborative Prisons Week Lecture:* we host an annual lecture during October's Prisons Week of Prayer to highlight concerns relating to the criminal justice system and celebrate the work of the Charity.

Achievements and Performance

Our Christian faith is the foundation of the Charity and is the motivating force of the work of the Trustees. There have continued to be challenges as we have emerged from the COVID-19 pandemic, but the Charity continues to be grateful for the work that has been set before us. This is the Adelaide House prayer:

Lord, you have entrusted us as stewards of your creation,
please guide our hearts as we make our decisions.
We seek you first in all we do together.
We give you Adelaide House, our staff, our residents, and the women who use the services here.
May we be always mindful of their service;
We confess that we are nothing without you, and our trust is in you completely.
Amen.

"Coming to Adelaide is like finding a light in the darkest of times. Adelaide is a new beginning."

Adelaide House Resident, April 2022

Adelaide House Management

Adelaide House Independent Female Approved Premises is led by Chief Operations Officer, Nanci Metherell and who is supported by Deputy Hostel Manager, Julie Kelly.

Resident and Occupancy rates

From April 2022 to March 2023, a total of 75 residents (64 in 2021/22) were supported by Adelaide House, of which 4 were released on temporary license (ROTL). Average occupancy levels for the period were 71.6% (73.2% in 2021/22). Occupancy levels continue to be affected by a number of external issues, including individuals not arriving on the date of expected release. The rescheduling of Parole case hearings continues to have a significant impact on residents planned arrival dates to the House, making it difficult to plan appropriately for arrivals and maintain high occupancy. To compensate, management continues to accept more referrals than can currently be accommodated, as an estimated 5% fail to arrive.

During the period there were 56 (89%) successful departures (47 - 74% in 2021/22). This was supported by the Charity's successful Move-On project for residents (see **Move-On Project**).

In 2022/23 one resident had an extended stay in the House beyond the National Probation Service Approved Premises policy of an average of 12 weeks. The management team continues to focus on keeping length of stay nearer the average and take almost exclusively Multi-Agency Public Protection Arrangements (MAPPA) cases.

"I actually had a bit of a blip in the beginning... [but] staff were really supportive and tried to help me understand why this happened. It actually made me make sense of what my triggers are."

Adelaide House Resident, July 2022

Ministry of Justice Contract

The work of Adelaide House is predominantly funded through a Ministry of Justice (MoJ) contract. Initially agreed in 2018, two-year contract extensions in 2022 and 2023 now take the current contract up to March 2026. The re-procurement process for Independent Approved Premises (IAP), delayed to December 2023, will require the Charity to submit a tender for the contract on a commercial basis bringing all IAP contracts in line with the Public Sector Procurement - Crown Commercial Framework. Additional expertise has been secured to support the bid process, with the competition expected to open in December 2023. The Charity has worked closely with the MoJ Commercial Team, and National Independent Approved Premises Association (NAPA) colleagues over this period, to ensure we are in the best position to provide a quality bid for the new contract.

Regular contract meetings with the Head of Public Protection North West, Catherine Entwhistle, continued with Nanci Metherell, Chief Operations Officer, and Paul Holt, Chair of Trustees, in attendance. Meetings continued to be positive and Adelaide House is performing well against new Key Performance Indicators (KPIs) introduced in mid-2022, often topping the performance tables across all indicators out of the 16 North West Approved Premises. The Charity's Move-On Project and the new Clothes Bank Project, plus the excellent range of activities for residents, continue to be well received during the contract meetings, and their profile has been raised at a national level.

Activities and Partnerships

Following the lockdowns of the COVID-19 Pandemic during 2020 and 2021, a more complete in-house programme resumed in April 2022. Alongside one to one key work, a range of sessions were delivered including Women's Empowerment, The Freedom Programme, WAAVE (Anger Management) and Enabling Environment sessions. New inhouse sessions have been introduced during this period including around Budgeting and Climate Awareness.

Cooking, 4D diamond art and relaxation sessions continue to be popular, encouraging both wellbeing and mindfulness in the resident group. Key dates and festivals are remembered and celebrated which this period included National Diversity Day, the Queen's Platinum Jubilee, Adelaide Glastonbury, and Suicide Prevention Awareness Day amongst others. Regular quiz nights, pamper sessions and celebrations for birthdays and successful move on are a regular part of Adelaide life.

"Life seems to be celebrated more than anything at Adelaide."

Adelaide House Resident, August 2022

Adelaide House continues to invest in, and develop quality partnership working with, other local service providers. This includes ongoing partnerships with The Brink, (alcohol dependency surgery), Magistra Civitas, (relationship programmes, including parenting), The Perspective Theatre Company, (drama workshops around addiction and Education, Training and Employment) and Faiths4Change, (gardening and health). Hugh Baird College continued to offer residents hair and beauty sessions over this period and the Adult Learning Service (ALS) ran a cooking on a budget course. New partnerships included, "We are With You" (formally Addaction) who provided a 12-week programme around addiction and relapse prevention, Micah Liverpool, based at Liverpool Cathedral which provided 3 residents with access to work placements and employability skills, and Open Eye Gallery which provided a photography course which included a visit to Speke Hall.
The Charity is proud to have achieved the Enabling Environment (EE) Award in December 2021, one of only three North West approved premises to do so post COVID-19 Pandemic. The annual EE Interim Report for the award was approved in February 2023, with the awarding body noting that overall, the report was "...very impressive and positive."

"Whilst residing at Adelaide House I have been overwhelmed at the support I have been given. It has been a good experience considering I was dreading it. My Support Worker has been brilliant and given me 110%, as have all the staff."

Adelaide House Resident, December 2022

Clothes Bank Project

During this period, the Charity was successful in bidding for funding for a new Clothes Bank Project, becoming the first Approved Premises in the country to provide this service. This purposeful activity, set up and managed in collaboration between staff and residents, provides welcome packs and necessary clothes to those residents who arrive with little or no personal belongings. Both new and preloved items are available and provide much needed dignity and comfort to new arrivals.

Move-On Project

One of the priorities of the work of Adelaide House is to see the residents experience safe, integrated and successful transition from the House back into community life. This can be particularly challenging for a small number of residents who are still struggling with dependencies, who have ongoing mental health issues, or who have committed offences such as arson. The project aims to equip designated staff, and provide an assigned budget, to support women as they leave the Approved Premises. This can include sourcing appropriate property through cultivating links across the region, accommodation deposits, starter packs, redecorating, and accessing free and discounted furniture through the local furniture resource centre.

Although our three Intervention Officers offered Move-On support to a significant number of our residents, support was provided to only 10 residents during 2022/23. The lower take up was due to the introduction of Community Accommodation Service Tier 3 (CAS3), in December 2022, which provides temporary accommodation for homeless prison leavers including those moving on from Approved Premises. As this provision is now in place, Charity senior staff are considering how the project can adapt to continue to provide quality Move-On support to our former residents. Opportunities to keep in touch with residents during their CAS3 placement and provide elements of the current Move-On Project once they leave CAS3 are being considered.

Chaplaincy

Ann Hulbert served as Chaplain to Adelaide House during this period. The Chaplaincy offers pastoral support to residents and staff, which includes accompanying residents who choose to attend Cathedral Evensong and providing an envelope for prayer requests. The Chaplain also accompanied residents on day trips to the local park and beach, and provided craft opportunities and discussions around key festivals, including Christmas.

A number of our supporters and other partner agencies donated Christmas gifts to the Adelaide House residents, and the Christmas Carol Service was fully back in the House this year, following a hybrid Zoom service in 2021 due to continued Covid-19 Pandemic restrictions. The service included Christmas songs and carols selected by the residents and staff, and a short talk from the Bishop of Warrington.

The Annual Liverpool Prisons Week Lecture

The theme of the 2022 Prisons Week Lecture events was *"It's more than what you see" – Exploring the hidden impact on women within the criminal justice system and their families, and what can be done.* Prior to Prisons Week the Charity partnered with Waverley Abbey Trust and Liverpool Cathedral for the book launch of *"Heartbreak, Hope and Holy Moments: Insights from a Prison Chaplain"* by former LDCSA Trustee, Katy Canty. During Prisons Week itself, the Charity hosted two events in partnership with Liverpool Diocese and Cathedral. The first was an 'In Conversation' event which included contributions from Sarah Beresford, Prison Reform Trust Associate, Churchill Fellow and LDCSA Trustee, on her work to pilot Child Impact Assessments for children with a mother in the criminal justice system, Layla, a young person with lived experience of a mother in and out of prison during her childhood, the senior management team at Adelaide House, and the voices of Adelaide House residents, which were shared via a film. The evening lecture was presented by The Merseyside Police and Crime Commissioner, Emily Spurrell, on the theme of *"Why we should stop using the term 'female offender".*

In early 2023, the Charity was delighted to be invited to join the Board of Reference for Prisons Week, as a sponsor. This enables the Charity to input into the national planning of Prisons Week of Prayer and network with other like-minded organisations.

200th Anniversary

In 2023, the Charity celebrates 200 years from its origins as The Lancashire County Refuge for the Destitute. It is one of the oldest charities of its kind in the UK, and Trustees and staff have planned a number of events and activities. These include the commission of a new artwork of Adelaide House by Jenny Leonard Art, a Change Makers campaign to encourage stakeholders, inspired by the origins of the charity to make changes in their lives and those of others, work to collate, use and share the Charity archive, and celebration events including a special Prisons Week Lecture and garden party. Upgrading and developing Adelaide House will also be a lasting legacy from the 200th anniversary.

Grant-making and donations

During 2022/23 the Charity made grants to the following organisations -

- Church of England Diocese of Liverpool – Social Justice work - £5,000
- Tsedaqah House charity – Adelaide House placement - £3,000
- Prison Fellowship – Angel Tree Project - £4,000

The following donations were received to the Charity in 2022/23, for the benefit of Adelaide House residents -

- The Eleanor Rathbone Charitable Trust - £1,000
- The Cecil Pilkington Charitable Trust - £3,000

Future Planning

The Charity has continued to demonstrate financial, governance and operational resilience as it emerged from the COVID-19 pandemic into 2022. Along with the continued recovery of partnerships and activities within Adelaide House there are a number of key initiatives for the Charity currently in progress:

- **Ministry of Justice Contract** – Following a hopefully successful bid in February 2024, the new contract beginning in April 2026 is likely to require a range of additional roles and supporting processes to be provided. The bid team made up of Trustees, senior staff and a consultant will consider the impact of the new contract and recommend to the Board any required operational changes;
- **Adelaide House Development** – Although the COVID-19 pandemic highlighted some of the constraints of Adelaide House, including the double occupancy rooms, the operating environment and refurbishment requirements of the House has changed over 2022. A re-development to create an arson appropriate as well as an accessible room, additional bedspaces, and bathroom facilities will now also include the upgrading of key areas including overall House accessibility, electrics and fire doors. The Trustees are working with Smith Young Architects and following successful planning approval and listed building consent in July 2023, the re-development is planned to begin in 2024;

- **Environment and sustainability** – The Charity declared a Climate Emergency in early 2022 and is developing an Action Plan to become net zero by 2027; and
- **Charity 200th Anniversary** – The Charity will continue to celebrate its 200 years from its origins over 2023-2024.

Financial Review

The financial statements have been prepared in accordance with the accounting policies set out in note 3 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

Investments and Credit Union

The investment portfolio is to be maintained to achieve as much income as is ethically possible. Investing ethically is regarded as a priority so investments have been transferred to Churches,

Charities and Local Authorities Investment Management (CCLA). Usually 50% of annual investment income is set aside for grant making purposes. The Chair & Honorary Treasurer oversee this.

Reserves

The present level of funding is adequate to support the continuation of the Charity's activities. The Charity holds the following designated reserves:

- **Adelaide House Cessation reserve** – In the unlikely event of the cessation of the MoJ contract. This is calculated as six months of wind down costs, plus 3 months costs to secure and maintain the building including ongoing insurance and rates.
- **Adelaide House Redundancy reserve** – calculated redundancy for Adelaide House staff based on their number of weeks' service in the event of Adelaide House closure.
- **Building Reserve** – calculated based on estimate for potential major works to Adelaide House including roof replacement.
- **Charity Grants Reserve** – calculated based on future year's grant funding already committed during current year to external body.
- **Redevelopment Reserve** – set up to fund scoping plans to planning permission stage for the redevelopment of Adelaide House.

Reserve levels during the period remained around £1,200k, plus the investment balance of £692k. £494k of the total was set aside as the designated reserves above with the remaining balance available for the planned Adelaide development. The Trustees consider the financial position to be satisfactory, although cost of living increases are being closely monitored. The new higher fixed rate energy contracts began mid-2023 which will impact Charity finances going forward, although there is scope, in the current contract, to negotiate increased funding. Trustees continue to be positive about the future of Adelaide House, recognising the need for the service and the high quality of our work.

The Financial Result for the Year to 31 March 2023

There is an overall surplus of £92,239, taking into account unrealised losses in share values amounting to £25,110. Despite the challenges faced by many in the charitable sector due to the current cost-of-living crisis and increased demand for services, it is expected that income and expenditure for the new year will continue at the same levels, adjusted for CPI, as the Charity's income does not rely on donations. Cash resources are held in the bank's Capital Reserve Account, and the Trustees consider the level of these resources to be adequate to cover any unforeseen developments.

Trustees' responsibilities statement

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Chartered accountants & statutory auditors

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and

- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 13/12/23 and signed on behalf of the board of trustees by:

Mr M Poffley
Trustee

Mr P Holt - Chair
Trustee

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Liverpool Church of England Council for Social Aid (Incorporated)

Year ended 31 March 2022

Opinion

We have audited the financial statements of The Liverpool Church of England Council for Social Aid (Incorporated) (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

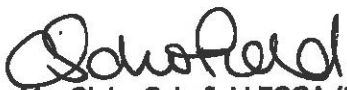
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mrs Claire Schofield FCCA (Senior Statutory Auditor)

For and on behalf of
Gibson Schofield Limited
Chartered Accountants & statutory auditor
5 Enterprise Greenhouse
Salisbury Street
St Helens
Merseyside
WA10 1FY

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Statement of Financial Activities (Including income and expenditure account)

Year ended 31 March 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments					
Donations and legacies	5	–	1,042,799	**1,042,799**	968,817
Charitable activities	6	–	14,736	**14,736**	12,560
Investment income	7	20,461	–	**20,461**	19,235
Total income		20,461	1,057,535	**1,077,996**	1,000,612
Expenditure					
Expenditure on charitable activities	8,9	28,212	932,434	**960,647**	918,667
Total expenditure		28,212	932,434	**960,647**	918,667
Net income		(7,751)	125,101	**117,349**	81,945
Other recognised gains and losses					
(Losses)/gains from revaluation of fixed assets		(25,110)	–	**(25,110)**	54,929
Net movement in funds		(32,861)	125,101	**92,239**	136,874
Reconciliation of funds					
Total funds brought forward		1,290,957	913,062	**2,204,019**	2,067,145
Total funds carried forward		1,258,096	1,038,163	**2,296,259**	2,204,019

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 22 to 33 form part of these financial statements.

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	15		384,980	394,180
Investments	16		691,644	716,754
			1,076,624	1,110,934
Current assets				
Debtors	17	38,781		30,768
Cash at bank and in hand		1,233,996		1,123,923
		1,272,777		1,154,691
Creditors: amounts falling due within one year	18	53,143		61,606
Net current assets			1,219,634	1,093,085
Total assets less current liabilities			2,296,258	2,204,019
Net assets			2,296,258	2,204,019
Funds of the charity				
Restricted funds			1,038,163	913,062
Unrestricted funds:				
Revaluation reserve		582,078		613,709
Other unrestricted income funds		676,018		677,248
Total unrestricted funds		1,258,096		1,290,957
Total charity funds	20		2,296,259	2,204,019

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

These financial statements were approved by the board of trustees and authorised for issue on 30 September 2021, and are signed on behalf of the board by:

Mr M Poffley
Trustee

Mr P Holt - Chair
Trustee

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	**117,349**	81,945
Adjustments for:		
Depreciation of tangible fixed assets	**9,200**	9,200
Dividends, interest and rents from investments	**(19,739)**	(19,164)
Other interest receivable and similar income	**(722)**	(71)
Accrued (income)/expenses	**(2,006)**	3,501
Changes in:		
Trade and other debtors	**(8,013)**	(12,641)
Trade and other creditors	**(6,457)**	(5,167)
Cash generated from operations	**89,612**	57,603
Interest received	**722**	71
Net cash from operating activities	**90,334**	57,674
Cash flows from investing activities		
Dividends, interest and rents from investments	**19,739**	19,164
Net cash from investing activities	**19,739**	19,164
Net increase in cash and cash equivalents	**110,073**	76,838
Cash and cash equivalents at beginning of year	**1,123,923**	1,047,085
Cash and cash equivalents at end of year	**1,233,996**	1,123,923

The notes on pages 22 to 33 form part of these financial statements.

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 115 Edge Lane, Liverpool, L7 2PF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

3. **Accounting policies** *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charity is a registered company limited by guarantee and has no share capital.

5. Donations and legacies

	Restricted Funds £	Total Funds 2023 £	Restricted Funds £	Total Funds 2022 £
Donations				
Donations	12,532	12,532	4,571	4,571
Grants				
Grants receivable HMPPS	1,027,467	1,027,467	949,312	949,312
HMRC CJRS grants	–	–	6,825	6,825
Grants receivable Hope University Students	2,800	2,800	2,800	2,800
Grants receivable Merseyside CRC	–	–	5,309	5,309
	1,042,799	1,042,799	968,817	968,817

6. Charitable activities

	Restricted Funds £	Total Funds 2023 £	Restricted Funds £	Total Funds 2022 £
Board and accommodation	13,311	13,311	12,560	12,560
Rent receivable	1,425	1,425	–	–
	14,736	14,736	12,560	12,560

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Income from listed investments	19,739	19,739	19,164	19,164
Bank interest receivable	722	722	71	71
	20,461	20,461	19,235	19,235

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Direct Charitable Expenditure	25,684	928,593	**954,277**
Support costs	2,528	3,841	**6,370**
	28,212	932,434	**960,647**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Direct Charitable Expenditure	29,408	880,752	910,160
Support costs	827	7,680	8,507
	30,235	888,432	918,667

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Direct Charitable Expenditure	954,277	–	**954,277**	910,160
Governance costs	–	6,370	**6,370**	8,507
	954,277	6,370	**960,647**	918,667

10. Analysis of support costs

	Analysis of support costs £	**Total 2023 £**	Total 2022 £
Governance costs	6,370	**6,370**	8,508

11. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	**9,200**	9,200

12. Auditors remuneration

	2023 £	2022 £
Fees payable for the audit of the financial statements	**3,840**	3,840

13. Staff costs

The average head count of employees during the year was 21 (2022: 26).

The number of employees whose remuneration for the year fell within the following bands, were:

	2023 No.	2022 No.
£60,000 to £69,999	2	1

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. A total of £261 (2022:£981) was reimbursed to trustees for out of pocket expenses incurred during the year.

15. Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2022 and 31 March 2023	**513,780**
Depreciation	
At 1 April 2022	**119,600**
Charge for the year	**9,200**
At 31 March 2023	**128,800**
Carrying amount	
At 31 March 2023	**384,980**
At 31 March 2022	394,180

Tangible fixed assets held at valuation

The freehold property was valued on 14 December 2009 at an amount of £460,000. The valuation was carried out by Edmund Kirby Chartered Surveyors of India Buildings, Water Street, Liverpool L2 0TZ.

The HSBC Bank plc hold the deeds for the property at 115 Edge Lane, Liverpool as security in the event of an overdraft being required.

The trustees feel that the value of the freehold property in the financial statements is in keeping with current market values.

16. Investments

	Listed investments £	Other investments £	Total £
Cost or valuation			
At 1 April 2022	706,710	10,044	**716,754**
Additions	–	–	–
Fair value movements	(25,110)	–	**(25,110)**
At 31 March 2023	681,600	10,044	**691,644**
Impairment			
At 1 April 2022 and 31 March 2023		–	–
Carrying amount			
At 31 March 2023	681,600	10,044	**691,644**
At 31 March 2022	706,710	10,044	716,754

All investments shown above are held at valuation.

Financial assets held at fair value

The valuation of all investments is provided in an annual statement from CCLA Investment Management Ltd, who manage the Charity's Investment Portfolio

17. Debtors

	2023 £	2022 £
Prepayments and accrued income	**38,781**	30,768

18. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	**30,504**	27,481
Accruals and deferred income	**10,835**	12,841
Social security and other taxes	**11,804**	10,766
Other creditors	–	10,518
	53,143	61,606

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £137,081 (2022: £130,607).

20. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 22 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 23 £
General fund	327,248	20,461	(28,212)	6,521	–	**326,018**
Revaluation reserve	256,999	–	–	(6,521)	–	**250,478**
Investments	350,000	–	–	–	–	**350,000**
Investment Revaluation Reserve	356,710	–	–	–	(25,110)	**331,600**
	1,290,957	20,461	(28,212)	–	(25,110)	**1,258,096**

	At 1 Apr 21 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 22 £
General fund	331,727	19,235	(30,235)	6,521	–	327,248
Revaluation reserve	263,520	–	–	(6,521)	–	256,999
Investments	350,000	–	–	–	–	350,000
Investment Revaluation Reserve	301,781	–	–	–	54,929	356,710
	1,247,028	19,235	(30,235)	–	54,929	1,290,957

Restricted funds

	At 1 Apr 22 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 23 £
Restricted Funds	913,062	1,057,535	(932,434)	–	–	**1,038,163**

	At 1 Apr 21 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 22 £
Restricted Funds	820,117	981,377	(888,432)	–	–	913,062

20. Analysis of charitable funds *(continued)*

	At 1 April 2022	Income	Expenses	At 31 March 2023
General Social Care Council	3,375	–	–	3,375
ETE (2)	8,636	–	–	8,636
ETE (3)	5,031	–	–	5,031
Hope University Students	8,704	2,800	(1,264)	10,240
Achieve NW Connect	345	–	–	345
Merseyside CRC	7,025	–	–	7,025
LCC (for CP)	17	–	–	17
City of Liverpool	1,725	–	–	1,725
BWilliams Donations for Women	62	–	(12)	50
Move on Project	(11,839)	–	(4,282)	(16,121)
Rathbone Project	538	1,000	(532)	1,006
Cecil Pilkington Charitable Trust	3,000	3,000		6,000
Clothes bank project		8,532	(2,780)	5,752
General Funds	287,596	14,522	(946)	301,172
HMPPS	598,847	1,027,467	(922,404)	703,910
TOTAL	913,062	1,057,321	(932,220)	1,038,163

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	384,980	–	384,980
Investments	691,644	–	691,644
Current assets	183,972	1,088,806	1,272,778
Creditors less than 1 year	(2,500)	(50,643)	(53,143)
Net assets	1,258,096	1,038,163	2,296,259

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	394,180	–	394,180
Investments	716,754	–	716,754
Current assets	201,952	952,738	1,154,690
Creditors less than 1 year	(21,929)	(39,676)	(61,605)
Net assets	1,290,957	913,062	2,204,019

22. Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

23. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	1,123,923	110,073	**1,233,996**

24. Related parties

Having previously come under the oversight of the Anglican Diocese of Liverpool, the Charity continues to work closely with the Diocese and other related charities. During this financial period, this included:

- During the year a donation of £5,000 was made to the Anglican Diocese of Liverpool for social justice work. The Charity's constitution requires a certain number of Trustees to be drawn from the Diocese, so its social justice work, including around food poverty and anti-slavery work, is well known by the Charity. The LDCSA Vice-Chair is the Rev Canon Dr Ellen Loudon, who is also Diocesan Director for Social Justice; and

- Following the permanent employment of a Governance & Development Manager (formerly Consultant Charity Operations Officer) in April 2021, the Charity continued its formal agreement with the Anglican Diocese of Liverpool to pay for the provision of IT support, office space and the use of meeting rooms at its central Liverpool offices. This amounted to £2,108 for 2022 and £2,458 for 2023. The LDCSA Vice-Chair is the Rev Canon Dr Ellen Loudon, who is also Diocesan Director for Social Justice and provides line management to the Governance & Development Manager.

During the year a donation of £3,000 was made to the Tsedaqah House charity. Tsedaqah is a missional community based at Liverpool Cathedral, made up of young people from around the Triangle of Hope living together in community for a year. Tsedaqah community members work in a variety of social justice projects across the Liverpool City Region, in conjunction with the Anglican Diocese of Liverpool and Liverpool cathedral. the donation supported a placement of a Tsedaqah community member into Adelaide House, to gain experience of the work we do and contribute to activities and projects for the benefit of our residents. The LDCSA Vice-Chair is the Rev Canon Dr Ellen Loudon, who is also Diocesan Director for Social Justice and a Trustee of Tsedaqah House.

Where Trustees declared a related party transaction during the year these were recorded at the relevant meeting. The Trustee was precluded from involvement in any discussions and decision making around the related payments.

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	12,532	4,571
Grants receivable HMPPS	1,027,467	949,312
HMRC CJRS grants	–	6,825
Grants receivable Hope University Students	2,800	2,800
Grants receivable Merseyside CRC	–	5,309
	1,042,799	968,817
Charitable activities		
Board and accommodation	13,311	12,560
Rent receivable	1,425	–
	14,736	12,560
Investment income		
Income from listed investments	19,739	19,164
Bank interest receivable	722	71
	20,461	19,235
Total income	1,077,996	1,000,612

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	494,710	464,050
Employer's NIC	45,771	40,623
Pension costs	137,081	130,607
Rent	2,108	2,000
Rates and water	10,679	10,726
Light and heat	20,219	13,365
Repairs and maintenance	32,411	29,462
Insurance	14,971	13,708
Legal and professional fees	3,843	7,681
Depreciation	9,200	9,200
Medical Expenses	6,024	6,404
Charitable Gifts & Donations	9,266	27,967
Furniture, Fittings & Equipment	12,490	7,744
Catering & Cleaning Contract	75,075	74,135
Equipment hire	7,716	7,836
Recreation	8,747	4,495
Training	378	3,233
Travel - staff	1,815	1,135
Travel - Residents	569	591
Accountancy & Professional	5,400	5,400
Office & Administration	29,706	27,042
Consultancy & Professional fees	29,697	29,217
Bank charges	677	275
Seminars	2,094	857
Residents loans	–	254
Recruitment Expenses	–	660
	960,647	918,667
Total expenditure	960,647	918,667
Net income	117,349	81,945

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Direct Charitable Expenditure		
Activities undertaken directly		
Wages & salaries	**494,710**	464,050
Employer's NIC	**45,771**	40,623
Pension costs	**137,081**	130,607
Rent	**2,108**	2,000
Rates & water	**10,679**	10,726
Light & heat	**20,219**	13,365
Repairs & maintenance	**32,411**	29,462
Insurance	**14,971**	13,708
Depreciation	**9,200**	9,200
Medical Expenses	**5,763**	5,951
Charitable Gifts & Donations	**7,000**	27,594
Furniture, Fittings & Equipment	**12,490**	7,744
Catering & Cleaning Contract	**75,075**	74,135
Equipment hire	**7,716**	7,836
Recreation	**8,747**	4,495
Training	**378**	3,233
Travel - staff	**1,815**	1,135
Travel - Residents	**569**	591
Accountancy & Professional	**5,400**	5,400
Office & Administration	**29,706**	27,042
Consultancy & Professional fees	**29,697**	29,217
Bank charges	**677**	275
Seminars	**2,094**	857
Residents loans	**–**	254
Recruitment Expenses	**–**	660
	954,277	910,160
Governance costs		
Audit Fees	**3,843**	7,681
Governance costs - other type 1	**261**	453
Governance costs - other type 2	**2,266**	373
	6,370	8,507
Expenditure on charitable activities	**960,647**	918,667

LIVERPOOL CHURCH OF ENGLAND COUNCIL FOR SOCIAL AID (INCORPORATED)

England & Wales - Charity number 221709

Accounts

COMPANY REGISTRATION NUMBER: 00093802
CHARITY REGISTRATION NUMBER: 221709

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Financial Statements

31 March 2022

GIBSON SCHOFIELD LIMITED
Chartered Accountants & statutory auditor
5 Enterprise Greenhouse
Salisbury Street
St Helens
Merseyside
WA10 1FY

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

The Trustees, who are also directors for the purposes of company law, present their report and financial statements for the year ended 31 March 2022, in compliance with S414C of the Companies Act 2006.

Reference and administrative details

Registered charity name	The Liverpool Church of England Council for Social Aid (Incorporated)
Charity registration number	221709
Company registration number	00093802
Principal office and registered office	115 Edge Lane Liverpool L7 2PF
The Trustees	Mr C Franklin *(Resigned 21.09.22)* Mrs D Amlôt MBE Rev Canon Dr E Loudon – Vice Chair Rev Canon K Canty *(Resigned 14.06.21)* Rev M Coates Mr M Poffley Mrs S G Beresford Mr P Holt – Chair Mr A Holmes *(Resigned 24.10.22)* Dr B L Roberts *(Appointed 15.11.21)*
Company secretary	Mr M Poffley
Auditor	Gibson Schofield 5 Enterprise Greenhouse Salisbury Street St Helens Merseyside WA10 1FY
Bankers	HSBC (Midland) 4 Dale Street Liverpool L69 2BZ

Structure, governance and management

The Liverpool Church of England Council for Social Aid is a Charitable Company Limited by Guarantee, governed by a Memorandum and Articles of Association.

The Charity is also known by its common use name, LDCSA.

While an independent charity, it is a close and valued part of the family that is the Diocese of Liverpool, with the Bishop of Liverpool as its ex officio President. The Bishop of Warrington supports the charity as the Episcopal Visitor for Adelaide House staff and residents.

Overall direction and supervision of the activities of the Charity is exercised by the Board of Trustees who include P Holt (Chair), E Loudon (Vice Chair) and M Poffley (Treasurer, Company Secretary, who also serves as Clerk to the Trustees). The day-to-day operation of Adelaide House is the responsibility of the Chief Operations Officer, Nanci Metherell (appointed permanently from April 2021).

Election of Trustees

The Charity's Articles of Association set out the constitutional provisions with respect to the election of Trustees. There are now seven nominative and five co-optative Trustee places on the Board. Nominative Trustees are drawn from across the Liverpool Diocese with recommendations from the Charity Trustees approved by the Liverpool Diocesan Board of Finance and the Bishop of Liverpool. There were no co-optative Trustees nominated to the Board during this period, and although this has historically been through existing Trustees' connections, wider avenues of recruitment are being explored, including through advertising vacancies.

During this period, there was one Trustee retirement, and the remaining Trustees are immensely grateful to Rev Canon Katy Canty for her commitment and service to the Charity.

Committees to the Board

The following sub committees of the Board were in operation over the year:

- **The Standing Committee** comprising the Chair, Vice Chair, Treasurer and two other Trustees;
- **The Finance Committee** comprising the Chair, Vice Chair, Treasurer, one other Trustee and the Governance & Development Manager;
- **The Staffing Committee** comprising the Chair, Vice Chair, Treasurer and two other Trustees. The Chief Operations Officer attends this committee as required;
- **The Fabric Committee** comprising the Chair, Treasurer and two other Trustees; and
- **The Appeals Committee**, from which two members, and the Committee's Chair, would oversee an appeal arising from a disciplinary matter or a grievance issue if required (which was not the case over this last year).

Charity Governance

Following a governance review in late 2019, a new Governance & Development Manager role was made permanent in April 2021. The role provides support to Trustees in implementing the review's recommendations and ensuring continued strengthening of the Charity's governance arrangements. From April 2021, and alongside the continued enhanced governance arrangements introduced to manage the risks from COVID-19 (see **Governance and COVID-19** and **Adelaide and COVID-19**), this included updating grant making processes, the Charity's Standing Financial Instructions and financial reporting to the Board, as well as Trustees recruitment and induction processes. The Risk Register continued to be embedded and a Risk Policy adopted. Annual planning was further embedded through an annual Vision and Strategy Day for Trustees and senior staff, at which an updated vision, mission and values statement was introduced. This was shared more widely with stakeholders through the launch of a new Charity website and Annual Report flyer. The Adelaide House Business Continuity Plan was further refined and strengthened.

Governance and CV-19

Trustees and staff have continued to work collaboratively, and with confidence, in meeting the new challenges of COVID-19. Adapted governance arrangements included:

- The weekly Covid Briefing Meeting, incorporating the Standing Committee and Adelaide House management. One further Trustee was returned to a Standing Committee meeting as pandemic measures eased;
- Trustee meetings continued via video conferencing, and regular Trustee review visits continued to be replaced with phone calls to Adelaide House;
- Regular reporting continued from Adelaide House management to Trustees; and
- Key policies and practices, including COVID-19 specific risk assessments to safeguard staff, residents and partner agencies, continued to operate.

Risk Management

The Trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the Charity faces. The Charity's Risk Register was significantly updated in early 2021;
- Ongoing review of the Charity's risks by the Board, including risk as a standard meeting agenda item;
- The establishment of policies, systems and procedures to mitigate those risks identified in the Risk Register; and
- The implementation of procedures designed to minimise or manage any potential impact on the Charity should those risks materialise.

The COVID-19 Pandemic continued as a major risk to the Charity, particularly with regard to the physical and mental health of residents, staff and volunteers. See **Adelaide House and COVID-19** for the range of risk management strategies introduced. More recently, rising costs are being closely managed through more regular budgetary monitoring and

forecasting. A review of future pricing will form part of the current work to prepare for tendering of the new Adelaide House contract, beginning from April 2024. The Charity has a good level of reserves to respond to initial cost changes, and the Adelaide Contract allows for a 'Notice to Change' submission to apply for additional funding.

The uncertainty around the interim nature of the Senior Management appointment for Adelaide House, particularly during the COVID-19 related lockdowns of 2020, led to the development of the new permanent role of Chief Operations Officer for Adelaide House. Following a competitive recruitment process, the Trustees were delighted to appoint Nanci Metherell to the permanent role from April 2021.

Employees and Volunteers

Employees were consulted on issues of concern to them by means of consultative meetings and regular staff meetings. Furthermore, they were kept informed about specific matters directly by management, including via Zoom and phone calls, during periods of lockdown or where staff were shielding. The new staff appraisal and supervision process, introduced in the previous year, continued to be embedded, with staff encouraged to reflect on their own practice and identify training needs. In addition, the generous Staff COVID-19 Policy was updated through the addition of guidance around vaccination. A new policy on employing people with previous convictions was also introduced. Staff continued to have active involvement in, and contribution to, the residents' supervision plans and activities programme.

During the period, and as part of the Annual Plan, the Trustees undertook a Staffing Review to ensure effective allocation and remuneration of staffing resources. The findings were approved by the Board in April 2022 and included revising the operational job titles to Residential Officers and Intervention Officers, increasing the establishment of Intervention Officers, and retaining current pay bands but considering introducing a pay spine structure.

In accordance with the Charity's Equal Opportunity Policy, LDCSA has an established fair employment practice in the recruitment, selection, retention and training of disabled staff. However, the premises are listed, and the implications of Heritage legislation has also to be considered. Plans to develop the house to create 18 single bedrooms, including an accessible bedroom and access to Adelaide House, are currently at planning permission stage.

Objectives and Activities

The Company was incorporated on 20 June 1907 and is limited by guarantee with charitable status, and accordingly no distributions are allowable. Its origins go back well before that period to at least 1823. Archive documentation from 1911 which lists Liverpool Charities describes The Lancashire Female Refuge, as Adelaide House was then known, as follows: *Penitentiary Charities - The Lancashire Female Refuge (1823) maintains a home for women coming out of prison and is the oldest of its kind.*

The objectives of the Charitable Company are to;

- Advance education, relieve poverty and to promote any other charitable purpose carried out in connection with the Church of England Diocese of Liverpool and in particular those relating to;
- Promotion of temperance and of higher standards of moral life in the individual, the family and the community;
- The restoration of the intemperate, the delinquent, those addicted to drugs or alcohol or gambling, offenders and ex-offenders, the homeless or those otherwise in need of help; and
- Relief of distress of suffering arising from delinquency, intemperance or addiction.

The Modern Role of the Charity

During 2021, and to define the modern role of the Charity, Trustees and staff reviewed the Charity objectives and developed a new vision, mission and values statement:

LDCSA's vision is to see potential realised and hope restored for lives impacted by the criminal justice system.

The Charity aims to fulfil its vision by:

- Providing a quality 18 bed Approved Premises for women in partnership with the Ministry of Justice (MoJ). This accounts for the bulk of the expenditure and the income of the Charity. The Charity funds the Chaplaincy role from its reserves and not from monies allocated for other work undertaken at Adelaide House;
- Engaging and working alongside key partner agencies including the Probation Service, National Approved Premises Alliance and the Anglican Diocese of Liverpool;
- Developing projects that support successful reintegration into the community and safe and sustainable relationships;
- Making grants to Merseyside-based organisations that share our vision; and

- Promoting awareness of lives, in particular those of women, impacted by the criminal justice system, including through the Liverpool Annual Prisons Week Lecture.

Our Values

At LDCSA we:

Community	Sanctuary
• recognise and celebrate our diverse skills, identities and lived experience, knowing that this makes for a richer community; • foster positive and honest relationships as the foundation for transforming lives and communities; • achieve more by working together in partnership with other organisations that share common values; and • strive to be a sustainable community; caring for people, the environment and our resources.	• aim to provide welcoming places of physical, mental and emotional safety; • strive to create an environment free from judgement and negative stereotypes; • recognise the equal dignity of each person in our community; and • provide opportunities to freely explore questions of faith
Personal Growth	**Advocacy**
• believe everyone has the potential to flourish; • encourage a mutually supportive environment that maximises the opportunities for personal growth; and • aspire to restore hope, increase resilience, and help each person on their journey of growth. Together we rise!	• advocate for a fairer criminal justice system for all; • aim to understand the particular impact of the criminal justice system on women and families; and • raise awareness of the experiences of those impacted by the prison system through listening and dialogue.

Community Benefit

In setting our objectives and planning our activities, the Trustees have given careful consideration to the Charity Commission's guidance on public benefit.

As one of the oldest registered charities with a Christian ethos and a Church of England basis, we have a long history of community service - indeed the Probation Service is an offshoot of the work of the Liverpool Church of England Council for Social Aid (LDCSA) and equivalents in England. Supporting those at the margins of society and educating the church and secular bodies, continues to be a key role for the Charity.

Our work is marked by:

- *The excellent performance of Adelaide House*: the work undertaken at Adelaide House assists with the rehabilitation and resettlement in the community of our residents and, as such, contributes to community safety and cohesion;
- *Time given by volunteers*: in particular by our Trustees, including those drawn from the Prison Fellowship and the Diocese;
- *Our ecumenical commitment*: notably to advocate in the areas of criminal justice affairs, social justice, safeguarding, gender equality and social inclusion;
- *Growing community engagement:* fruitful links in the community, including our staff and resident group at Adelaide House undertaking voluntary work for other charities and organisations;

- *Focused grant making:* grant applications received during the period were from a direct connection or knowledge of the Charity. The new Charity website includes a dedicated page for grant making to help expand grant making visibility and reach; and
- *An engaging and collaborative Prisons Week Lecture:* we host an annual lecture during October's Prisons Week of Prayer to highlight concerns relating to the criminal justice system and celebrate the work of the Charity.

Achievements and Performance

Our Christian faith is the foundation of the Charity and is the motivating force of the work of the Trustees. There have continued to be challenges as we have emerged from the COVID-19 pandemic, but the Charity continues to be grateful for the work that has been set before us. This is the Adelaide House prayer:

Lord, you have entrusted us as stewards of your creation,
please guide our hearts as we make our decisions.
We seek you first in all we do together.
We give you Adelaide House, our staff, our residents, and the women who use the services here.
May we be always mindful of their service;
We confess that we are nothing without you, and our trust is in you completely.
Amen.

"Coming to Adelaide is like finding a light in the darkest of times.
Adelaide is a new beginning'.

Adelaide House Resident, February 2022

Adelaide House Management

Nanci Metherell was appointed to the permanent role of Chief Operations Officer for Adelaide House from April 2021, having previously served as the Interim Senior Manager for Adelaide House from February 2020.

Adelaide House and COVID-19

COVID-19 continued to be a challenge into 2021, particularly for those within the criminal justice system. Ensuring that Adelaide House was a safe place for staff and residents remained a major priority and required on-going discussions and communication with staff, residents, Trustees and stakeholders. A number of key policies and procedures continued to be used and regularly reviewed including The *Public Health England COVID plan for Approved Premises*, the *Adelaide House COVID Risk Register*, *Exceptional Delivery Plan and Staff COVID Policy*. To comply with social distancing, and in line with our risk assessment, capacity in the house remained reduced from 18 to 14 residents. Due to the lack of testing on release, residents continued to test and isolate on arrival at the house. The Trustees are grateful for the patience and cooperation of residents with only a small number

of residents testing positive for COVID-19 during the period. Residents and staff supported the enhanced cleaning practices and use of Personal Protective Equipment (PPE), as required.

Trustees are grateful to Nanci Metherell and to Deputy Operations Officer, Julie Kelly, for their inspired leadership and calm handling of the continued COVID-19 challenges faced by Adelaide House, and to staff who continued to demonstrate resilience in these challenging times with staff absence remaining low and a willingness to cover additional shifts where required.

Resident and Occupancy rates

From April 2021 to March 2022, a total of 64 residents (56 in 2020/21) were supported by Adelaide House with average occupancy levels for the period at 73.2% (75% in 2020/21). Occupancy levels continue to be affected by a number of external issues, including individuals not arriving on the date of expected release. To compensate, management continues to accept more referrals than can currently be accommodated, as an estimated 5% fail to arrive. The majority of Parole cases have dates moved which also makes it very difficult to plan appropriately for arrivals and to maintain high occupancy.

During the period there were 47 (74%) successful departures (44 - 77% in 2020/21). This was supported by the Charity's successful Move-On project for residents (see **Move-On Project**).

In 2021/22 a small number of residents had extended stays in the House beyond the National Probation Service Approved Premises policy of an average of 12 weeks. In order to take more high-risk offenders for shorter periods, the management team continues to focus on keeping length of stay nearer the average and take almost exclusively Multi-Agency Public Protection Arrangements (MAPPA) cases.

> *"When I was told I was coming to Adelaide I didn't want to come. I am now happy and feel more confident. I like going to groups. I feel my mental health has improved"*
>
> Adelaide House Resident, March 2022

Ministry of Justice Contract

The work of Adelaide House is predominantly funded through a Ministry of Justice (MoJ) contract which was extended to March 2022. A further two-year contract extension to 2024 was agreed in early 2022. Regular contract meetings with the Head of Public Protection North West (this was initially with Lisa McKenzie who was replaced later in the year by Catherine Entwhistle), continued with Nanci Metherell, Chief Operations Officer and Paul Holt, Chair of Trustees, in attendance. Meetings were positive although there is increased scrutiny of performance data, including new Key Performance Indicators (KPIs) introduced in mid-2022. The Charity's new Move-On Project, and its range of activities for residents, was well received during the contract meetings and their profile raised on a national level.

During this period Trustees and Senior Adelaide Staff attended MoJ Commercial Meetings regarding the Approved Premises Expansion (APEX). This aims to increase AP bed spaces by 200 by 2024, followed by a further 300. Plans for the expansion of Adelaide House were considered in detail by Trustees, however improvements to the existing house, including creating 18 single bed spaces, and improving bathroom and accessibility provision, were considered the priority. These developments are currently at planning permission stage with the aim for the work to be completed in time for the new contract beginning April 2024.

There will be a re-procurement process for Independent Approved Premises (IAP) beginning from April 2024. This will require the Charity to submit a tender for the contract on a commercial basis and bring all IAP contracts in line with the Public Sector Procurement - Crown Commercial Framework. Additional expertise is being considered to support this bid, with the competition expected to open in February 2023 and contracts awarded in September 2023. The Charity is working closely with the MoJ Commercial Team, and National Independent Approved Premises Association (NAPA) colleagues, to ensure we are in the best position to provide a quality bid for the new contract.

Activities and Partnerships

During the COVID-19 related lockdowns of 2020 and 2021, in-house and partner project groups had to be suspended. These were replaced by a range of interventions and activities for residents, including daily COVID-19 challenges and online access to services. As restrictions lifted, staff were once again able to engage residents in a wider range of activities. New equipment was purchased to support resident cooking sessions, and 4D diamond art was introduced which has proved popular, encouraging both relaxation and mindfulness in the resident group. During November 2021, a former resident was shortlisted from over 6000 entries to be exhibited at the South Bank Centre as part of the Koestler art awards exhibition 2021: *'The I and the We'*. To tie in with the Charity declaring a climate emergency in early 2022, the resident group considered how they could contribute towards reducing their impact on the climate.

Significant work was done during this period to increase the partnership between Adelaide House and other local service providers. This included partnering with The Brink, who started an alcohol dependency surgery at Adelaide House; Magistras Civitas, who predominantly provide relationship programmes, including parenting; and connecting with a psychologist to provide support to staff to help them better manage and support residents, particularly with regard to personality disorders. The Perspective Theatre Company delivered two performances in Adelaide House in December 2021 around highlighting the dangers of drug and alcohol abuse. During this period the Charity began working with Micah Liverpool, based at Liverpool Cathedral, to provide work placements and deliver employability skills workshops to residents. There were a number of successful partnerships to provide activities outside the house, including a concessionary canal boat trip on the Liverpool waterways in July 2021, provided by The Sovini Charity group. One of our residents also undertook a week-long placement with them because she had enjoyed it so much.

"This (canal boat trip) is an activity that I will remember for the rest of my life"

Adelaide House Resident, August 2021

The Charity's contract with Achieve North West Connect to provide Education, Training and Experience, came to an end in April 2021. The Achieve North West Connect contract was linked to the Charity's Community Payback work. During 2020, the Ministry of Justice announced that, from 2021, the Probation Service would take back responsibilities from Community Rehabilitation Companies (CRC). The Charity's contract with Merseyside CRC for a female Community Payback Project, came to an end in June 2021. The Board was delighted that our staff member, Theresa Wimsey, who had led the Payback Project so well, and had helped to set up the Move-On Project, secured a full-time position within the Probation Service.

The Charity is proud to have maintained the Enabling Environment (EE) Award during 2021/22. Due to restrictions, the evidencing for the award was done remotely, including the submission of a film made by Adelaide House staff. Feedback from the awarding body was excellent.

> *"Adelaide House has clearly embedded EE in all aspects of its daily life and has a robust EE culture with exceptional qualities in domains such as relationship building, safety, development and leadership. Moreover, some words such as "pleasurable", "fun" and "happy" aren't usually applied to describe the atmosphere of an Approved Premises, but, they fit Adelaide House like a glove."*
>
> Royal College of Psychiatrists: EE Report, December 2021

Although Adelaide House was not able to welcome social work students from Liverpool Hope University on training placements during the lockdowns, these have now resumed. The Trustees are thankful to Julie Kelly for overseeing this work.

The Faiths4Change gardening project continued to be an excellent collaboration and, coupled with the weekly keep fit programme, had a notable positive impact on the health and wellbeing of residents. During the periods of lockdown, the project supplied residents with their own baskets to plant. Socially distanced garden-based activities resumed during 2021.

Move-On Project

One of the priorities of the work of Adelaide House is to see the residents experience safe, integrated and successful transition from the house back into community life. This can be particularly challenging for a small number of residents who are still struggling with dependencies, who have ongoing mental health issues, or who have committed offences such as arson. The project aims to equip designated staff, and provide an assigned budget, to support women as they leave the Approved Premises. This can include sourcing appropriate property through cultivating links across the region, accommodation deposits, starter packs, redecorating, and accessing free and discounted furniture through the local furniture resource centre.

Following a successful pilot project, the Charity continued to fund the Move-On Project from March 2021. There was a gap in service provision later in the period due to a key staff member moving to a new role in the Probation Service. The Staffing Review approved an uplift in Intervention Officer posts which has led to all three Intervention Officers now providing Move On support to their residents.

Chaplaincy

Ann Hulbert has served as Chaplain to Adelaide House since 2019. The Chaplain usually offers pastoral support to residents and staff, which includes accompanying residents who choose to attend Cathedral Evensong, and by providing an envelope for prayer requests. This continued to be a challenging period for the Chaplain because, due to shielding, a significant amount of the day-to-day support had to be provided remotely. The Chaplain raised awareness of online services, and some craft projects were able to be brought into the House for residents, including in preparation for Christmas.

A number of our supporters and other partner agencies donated Christmas gifts to the Adelaide House residents, and the Christmas Carol Service was a combination of Zoom and visitors in the House. The service included a film about a day in the life of Adelaide House by the staff and a short talk from the Bishop of Warrington.

The Annual Liverpool Prisons Week Lecture

It was good to return to an in-person Prisons Week Lecture in October 2021, which is produced in partnership with Liverpool Diocese and Cathedral as part of the Annual Prisons Week of Prayer. The Right Revd Rachel Treweek, Bishop of Gloucester and the Anglican Bishop for HM Prisons in England and Wales, presented a lecture at Liverpool Cathedral regarding women in the criminal justice system entitled *"Telling the story, hearing the story and writing a new chapter"*.

Grant-making and donations

During 2021/22 the Charity made grants to the following organisations -

- REEO CIC – Giant Peach Project - £5,000
- Prison Reform Trust – Child Impact Assessment Project Support – £10,000
- Church of England Diocese of Liverpool – Social Justice work - £5,000

No donations were received to the Charity in 2021/22.

Future Planning

The Charity has continued to demonstrate financial, governance and operational resilience as it emerged from the COVID-19 pandemic over 2021-22. Along with the continued recovery of partnerships and activities within Adelaide House there are a number of key initiatives for the Charity currently in progress:

- **Ministry of Justice Contract** – There will be a re-procurement process for Independent Approved Premises contracts from April 2024. This will require the Charity to submit a tender for the contract on a commercial basis. Additional expertise is being considered to support this bid with the competition expected to open in February 2023 and contracts awarded in September 2023;
- **Adelaide House Accommodation** - The COVID-19 pandemic highlighted some of the constraints of Adelaide House, including the double occupancy rooms. This, coupled with the desire to provide accessible rooms within the House, led the Charity to consider plans to invest in, and reconfigure, the property. The Trustees instructed an architect and it is hoped that, following successful planning permission, the re-development will begin in 2023;
- **Partnerships** - In line with the offender pathways, the Charity is keen to continue to build partnerships to enable it to offer more bespoke services, complementing the already excellent work undertaken at Adelaide House. The Charity continues to build stronger ties with the local Probation Service women's team and is committed to further expanding ITS relationships with HMP Styal and Drake Hall, to ensure prospective residents have a full picture of the positive services on offer prior to residing at Adelaide House;
- **Environment and sustainability** – The Charity declared a Climate Emergency in early 2022 and is developing an Action Plan to become net zero by 2027; and
- **Charity 200th Anniversary** – The Charity will be celebrating 200 years from its origins, in 2023.

Financial Review

The financial statements have been prepared in accordance with the accounting policies set out in note 3 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

Investments and Credit Union

The investment portfolio is to be maintained to achieve as much income as is ethically possible. Investing ethically is regarded as a priority so investments have been transferred to Churches, Charities and Local Authorities Investment Management (CCLA). The Vice Chair & Honorary Treasurer oversee this.

Reserves

The present level of funding is adequate to support the continuation of the Charity's activities. The Charity holds the following reserves:

- **Adelaide House Cessation reserve** – In the unlikely event of the cessation of the MoJ contract. This is calculated as six months of wind down costs, plus 3 months costs to secure and maintain the building including ongoing insurance and rates.
- **Adelaide House Redundancy reserve** – calculated redundancy for Adelaide House staff based on their number of weeks' service in the event of Adelaide House closure.
- **Building Reserve** – calculated based on estimate for potential major works to Adelaide House including roof replacement.
- **Charity Grants Reserve** – calculated based on future year's grant funding already committed during current year to external body.
- **Redevelopment Reserve** – set up to fund scoping plans to planning permission stage for the redevelopment of Adelaide House.

Total reserve levels during the period were £677k. The Trustees consider the financial position to be satisfactory, although cost of living increases are being closely monitored. Current fixed rate energy contracts will finish in 2023 although there is scope, in the current contract, to negotiate increased funding. Trustees continue to be positive about the future of Adelaide House, recognising the need for the service and the high quality of our work.

The Financial Result for the Year to 31 March 2022

There is an overall surplus of £136,874, taking into account unrealised gains in share values amounting to £54,929. Despite the challenges faced by many in the charitable sector due to the pandemic and the current cost-of-living crisis, it is expected that income and expenditure for the new year will continue at the same levels, as the Charity's income does not rely on donations. Cash resources are held in the bank's Capital Reserve Account, and the Trustees consider the level of these resources to be adequate to cover any unforeseen developments.

Trustees' responsibilities statement

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

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

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Chartered accountants & statutory auditors

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and

- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 14.12.2022 and signed on behalf of the board of trustees by:

Mr M Poffley
Trustee

Mr P Holt - Chair
Trustee

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Liverpool Church of England Council for Social Aid (Incorporated)

Year ended 31 March 2022

Opinion

We have audited the financial statements of The Liverpool Church of England Council for Social Aid (Incorporated) (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mrs Claire Schofield FCCA (Senior Statutory Auditor)

For and on behalf of
Gibson Schofield Limited
Chartered Accountants & statutory auditor
5 Enterprise Greenhouse
Salisbury Street
St Helens
Merseyside
WA10 1FY

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments					
Donations and legacies	5	–	968,817	**968,817**	990,743
Charitable activities	6	–	12,560	**12,560**	14,309
Investment income	7	19,235	–	**19,235**	19,822
Total income		19,235	981,377	**1,000,612**	1,024,874
Expenditure					
Expenditure on charitable activities	8,9	30,235	888,432	**918,667**	987,130
Total expenditure		30,235	888,432	**918,667**	987,130
Net income		(11,000)	92,945	**81,945**	37,744
Other recognised gains and losses					
Gains from revaluation of fixed assets		54,929	–	**54,929**	111,983
Net movement in funds		43,929	92,945	**136,874**	149,727
Reconciliation of funds					
Total funds brought forward		1,247,028	820,117	**2,067,145**	1,917,418
Total funds carried forward		1,290,957	913,062	**2,204,019**	2,067,145

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 22 to 33 form part of these financial statements.

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	15		**394,180**	403,380
Investments	16		**716,754**	661,825
			1,110,934	1,065,205
Current assets				
Debtors	17	**30,768**		18,127
Cash at bank and in hand		**1,123,923**		1,047,085
		1,154,691		1,065,212
Creditors: amounts falling due within one year	18	**61,606**		63,272
Net current assets			**1,093,085**	1,001,940
Total assets less current liabilities			**2,204,019**	2,067,145
Net assets			**2,204,019**	2,067,145
Funds of the charity				
Restricted funds			**913,062**	820,117
Unrestricted funds:				
Revaluation reserve		**613,709**		565,301
Other unrestricted income funds		**677,248**		681,727
Total unrestricted funds		**1,290,957**		1,247,028
Total charity funds	20		**2,204,019**	2,067,145

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

These financial statements were approved by the board of trustees and authorised for issue on 14 December 2022, and are signed on behalf of the board by:

Mr M Poffley
Trustee

Mr P Holt - Chair
Trustee

The notes on pages 22 to 33 form part of these financial statements.

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income	**81,945**	37,744
Adjustments for:		
Depreciation of tangible fixed assets	**9,200**	9,200
Dividends, interest and rents from investments	**(19,164)**	(18,602)
Other interest receivable and similar income	**(71)**	(1,220)
Accrued expenses	**3,501**	5,677
Changes in:		
Trade and other debtors	**(12,641)**	1,961
Trade and other creditors	**(5,167)**	15,353
Cash generated from operations	**57,603**	50,113
Interest received	**71**	1,220
Net cash from operating activities	**57,674**	51,333
Cash flows from investing activities		
Dividends, interest and rents from investments	**19,164**	18,602
Net cash from investing activities	**19,164**	18,602
Net increase in cash and cash equivalents	**76,838**	69,935
Cash and cash equivalents at beginning of year	**1,047,085**	977,150
Cash and cash equivalents at end of year	**1,123,923**	1,047,085

The notes on pages 22 to 33 form part of these financial statements.

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 115 Edge Lane, Liverpool, L7 2PF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

3. **Accounting policies** *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charity is a registered company limited by guarantee and has no share capital.

5. Donations and legacies

	Restricted Funds £	**Total Funds 2022 £**	Restricted Funds £	Total Funds 2021 £
Donations				
Donations	4,571	**4,571**	5,200	5,200
Grants				
Grants receivable HMPPS	949,312	**949,312**	943,018	943,018
HMRC CJRS grants	6,825	**6,825**	–	–
Grants receivable Hope University Students	2,800	**2,800**	1,400	1,400
Grants receivable Achieve NW Connect	–	**–**	20,475	20,475
Grants receivable Merseyside CRC	5,309	**5,309**	20,650	20,650
	968,817	**968,817**	990,743	990,743

6. Charitable activities

	Restricted Funds £	**Total Funds 2022 £**	Restricted Funds £	Total Funds 2021 £
Board and accommodation	12,560	**12,560**	14,309	14,309

7. Investment income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Income from listed investments	19,164	–	**19,164**
Bank interest receivable	71	–	**71**
	19,235	–	**19,235**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Income from listed investments	18,602	–	18,602
Bank interest receivable	3	1,217	1,220
	18,605	1,217	19,822

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Direct Charitable Expenditure	29,408	880,752	**910,160**
Support costs	827	7,680	**8,507**
	30,235	888,432	**918,667**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Direct Charitable Expenditure	60,128	923,162	983,290
Support costs	–	3,840	3,840
	60,128	927,002	987,130

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2022 £**	Total fund 2021 £
Direct Charitable Expenditure	910,160	–	**910,160**	983,290
Governance costs	–	8,507	**8,507**	3,840
	910,160	8,507	**918,667**	987,130

10. Analysis of support costs

	Analysis of support costs activity 1 £	**Total 2022 £**	Total 2021 £
Governance costs	8,508	**8,508**	3,200

11. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	**9,200**	9,200

12. Auditors remuneration

	2022 £	2021 £
Fees payable for the audit of the financial statements	**3,840**	3,200

13. Staff costs

The average head count of employees during the year was 26 (2021: 28).
The number of employees whose remuneration for the year fell within the following bands, were:

	2022 No.	2021 No.
£60,000 to £69,999	1	–
£70,000 to £79,999	–	1
£80,000 to £89,999	–	1
	1	2

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. A total of £981 (2021:£1,100) was reimbursed to trustees for out of pocket expenses incurred during the year.

15. Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2021 and 31 March 2022	**513,780**
Depreciation	
At 1 April 2021	**110,400**
Charge for the year	**9,200**
At 31 March 2022	**119,600**
Carrying amount	
At 31 March 2022	**394,180**
At 31 March 2021	403,380

15. Tangible fixed assets *(continued)*

Tangible fixed assets held at valuation

The freehold property was valued on 14 December 2009 at an amount of £460,000. The valuation was carried out by Edmund Kirby Chartered Surveyors of India Buildings, Water Street, Liverpool L2 0TZ.

The HSBC Bank plc hold the deeds for the property at 115 Edge Lane, Liverpool as security in the event of an overdraft being required.

The trustees feel that the value of the freehold property in the financial statements is in keeping with current market values.

16. Investments

	Listed investments £	Other investments £	**Total £**
Cost or valuation			
At 1 April 2021	651,781	10,044	**661,825**
Additions	–	–	–
Fair value movements	54,929	–	**54,929**
At 31 March 2022	706,710	10,044	**716,754**
Impairment			
At 1 April 2021 and 31 March 2022		–	–
Carrying amount			
At 31 March 2022	706,710	10,044	**716,754**
At 31 March 2021	651,781	10,044	661,825

All investments shown above are held at valuation.

Financial assets held at fair value

The valuation of all investments is provided in an annual statement from CCLA Investment Management Ltd, who manage the Charity's Investment Portfolio

17. Debtors

	2022 £	2021 £
Prepayments and accrued income	**30,768**	18,127

18. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	**27,481**	37,586
Accruals and deferred income	**12,841**	9,340
Social security and other taxes	**10,766**	16,346
Other creditors	**10,518**	–
	61,606	63,272

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £130,607 (2021: £89,348).

20. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2021	Income	Expenditure	Transfers	Gains and losses	**At 31 Mar 22**
	£	£	£	£	£	**£**
General fund	331,727	19,235	(30,235)	6,521	–	**327,248**
Revaluation reserve	263,520	–	–	(6,521)	–	**256,999**
Investments	350,000	–	–	–	–	**350,000**
Investment Revaluation Reserve	301,781	–	–	–	54,929	**356,710**
	1,247,028	19,235	(30,235)	–	54,929	**1,290,957**

	At 1 Apr 2020	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 21
	£	£	£	£	£	£
General fund	333,724	18,605	(60,128)	39,526	–	331,727
Revaluation reserve	263,520	–	–	–	–	263,520
Investments	350,000	–	–	–	–	350,000
Investment Revaluation Reserve	189,798	–	–	–	111,983	301,781
	1,137,042	18,605	(60,128)	39,526	111,983	1,247,028

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 22 £
Restricted Funds	820,117	981,377	(888,432)	–	–	913,062

	At 1 Apr 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 21 £
Restricted Funds	780,376	1,006,269	(927,002)	(39,526)	–	820,117

	At 1 April 2021	Income	Expenses	At 31 March 2022
General Social Care Council	3,375	–	–	3,375
ETE (2)	8,636	–	–	8,636
ETE (3)	5,031	–	–	5,031
Hope University Students	7,375	2,800	(1,471)	8,704
Achieve NW Connect	345	–	–	345
Merseyside CRC	1,752	5,309	(36)	7,025
LCC (for CP)	17	–	–	17
City of Liverpool	1,725	–	–	1,725
BWilliams Donations for Women	896	–	(834)	62
Move on Project	(6,871)	–	(4,968)	(11,839)
Rathbone Project		1,000	(462)	538
Cecil Pilkington Charitable Trust		3,000		3,000
Sub Total	22,281	12,109	(7,771)	26,619
General Funds	291,767	12,947	(17,118)	287,596
HMPPS	506,069	956,322	(863,544)	598,847
TOTAL	820,117	981,378	(888,433)	913,062

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Tangible fixed assets	394,180	–	**394,180**
Investments	716,754	–	**716,754**
Current assets	201,952	952,738	**1,154,690**
Creditors less than 1 year	(21,929)	(39,676)	**(61,605)**
Net assets	1,290,957	913,062	**2,204,019**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	403,380	–	403,380
Investments	661,825	–	661,825
Current assets	184,323	880,889	1,065,212
Creditors less than 1 year	(2,500)	(60,772)	(63,272)
Net assets	1,247,028	820,117	2,067,145

22. Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

23. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	**At 31 Mar 2022 £**
Cash at bank and in hand	1,047,085	76,838	**1,123,923**

24. Related parties

Having previously come under the oversight of the Anglican Diocese of Liverpool, the Charity continues to work closely with the Diocese and other related charities. During this financial period, this included:

- During the year a donation of £5,000 was made to the Anglican Diocese of Liverpool for social justice work. The Charity's constitution requires a certain number of Trustees to be drawn from the Diocese, soits social justice work, including around food poverty and anti-slavery work, is well known by the Charity. The LDCSA Vice-Chair is the Rev Canon Dr Ellen loudon, who is also Diocesan Director for Social Justice; and

- Following the permanent employment of a Governance & Development Manager (formerly Consultant Charity Operations Officer) in April 2021, the Charity continued its formal agreement with the Anglican Diocese of Liverpool to pay £2,000 per annum for the provision of IT support, office space and the use of meeting rooms at its central Liverpool offices. the Rev Canon Dr Ellen Loudon, Diocesan Director for Social Justice, provides line management to the Governance & Development Manager.

During the year a grant payment of £5,000 was made to REEO for the Giant Peach project which aimed to develop housing and employment opportunities for women in Liverpool. One of the Directors of REEO has worked with residents of Adelaide House Approved Premises, the Charity's main project. Two current Trustees contributed to the REEO Giant Peach feasibility review for the project in different capacities:

- Sarah Beresford, as Associate of the Prison Reform Trust;
- Rev Canon Dr Ellen Loudon, as Mayoral Advisor for Voluntary and Community Sector to Mayor of Liverpool City Region; and

During the year a payment of £10,000 was made to the Prison Reform Trust to support work in relation to the implementation of a Child Impact Assessment for children with a primary carer in the criminal justice system. The funding, administered by PRT, was split between PRT and six participating organisations that work directly with children affected by imprisonment. Sarah Beresford, LDCSA Trustee is also a prison reform Trust associate and project lead. Sarah was separately funded for her work via the Churchill Fellowship Activate Fund.

Where Trustees declared a related party transaction during the year these were recorded at the relevant meeting. The Trustee was precluded from involvement in any discussions and decision making around the related payments.

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Donations	**4,571**	5,200
Grants receivable HMPPS	**949,312**	943,018
HMRC CJRS grants	**6,825**	–
Grants receivable Hope University Students	**2,800**	1,400
Grants receivable Achieve NW Connect	**–**	20,475
Grants receivable Merseyside CRC	**5,309**	20,650
	968,817	990,743
Charitable activities		
Board and accommodation	**12,560**	14,309
Investment income		
Income from listed investments	**19,164**	18,602
Bank interest receivable	**71**	1,220
	19,235	19,822
Total income	**1,000,612**	1,024,874

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022	2021
	£	£
Expenditure		
Expenditure on charitable activities		
Wages and salaries	**464,050**	558,620
Employer's NIC	**40,623**	46,737
Pension costs	**130,607**	89,348
Rent	**2,000**	2,000
Rates and water	**10,726**	9,700
Light and heat	**13,365**	17,400
Repairs and maintenance	**29,462**	30,952
Insurance	**13,708**	13,195
Legal and professional fees	**7,681**	3,840
Depreciation	**9,200**	9,200
Medical Expenses	**6,404**	5,000
Charitable Gifts & Donations	**27,967**	31,147
Furniture, Fittings & Equipment	**7,744**	11,553
Catering & Cleaning Contract	**74,135**	69,408
Equipment hire	**7,836**	7,265
Recreation	**4,495**	3,309
Training	**3,233**	1,847
Travel - staff	**1,135**	843
Travel - Residents	**591**	774
Accountancy & Professional	**5,400**	5,400
Office & Administration	**27,042**	28,738
Consultancy & Professional fees	**29,217**	33,872
Bank charges	**275**	195
Seminars	**857**	6,202
Residents loans	**254**	165
Recruitment Expenses	**660**	420
	918,667	987,130
Total expenditure	**918,667**	987,130
Net income	**81,945**	37,744

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
Direct Charitable Expenditure		
Activities undertaken directly		
Wages & salaries	**464,050**	558,620
Employer's NIC	**40,623**	46,737
Pension costs	**130,607**	89,348
Rent	**2,000**	2,000
Rates & water	**10,726**	9,700
Light & heat	**13,365**	17,400
Repairs & maintenance	**29,462**	30,952
Insurance	**13,708**	13,195
Depreciation	**9,200**	9,200
Medical Expenses	**5,951**	5,000
Charitable Gifts & Donations	**27,594**	31,147
Furniture, Fittings & Equipment	**7,744**	11,553
Catering & Cleaning Contract	**74,135**	69,408
Equipment hire	**7,836**	7,265
Recreation	**4,495**	3,309
Training	**3,233**	1,847
Travel - staff	**1,135**	843
Travel - Residents	**591**	774
Accountancy & Professional	**5,400**	5,400
Office & Administration	**27,042**	28,738
Consultancy & Professional fees	**29,217**	33,872
Bank charges	**275**	195
Seminars	**857**	6,202
Residents loans	**254**	165
Recruitment Expenses	**660**	420
	910,160	983,290
Governance costs		
Audit Fees	**7,681**	3,840
Governance costs - other type 1	**453**	–
Governance costs - other type 2	**373**	–
	8,507	3,840
Expenditure on charitable activities	**918,667**	987,130

LIVERPOOL CHURCH OF ENGLAND COUNCIL FOR SOCIAL AID (INCORPORATED)

England & Wales - Charity number 221709

Accounts

COMPANY REGISTRATION NUMBER: 00093802
CHARITY REGISTRATION NUMBER: 221709

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Financial Statements

31 March 2021

GIBSON SCHOFIELD LIMITED
Chartered Accountants & statutory auditor
5 Enterprise Greenhouse
Salisbury Street
St Helens
Merseyside
WA10 1FY

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	The Liverpool Church of England Council for Social Aid (Incorporated)
Charity registration number	221709
Company registration number	00093802
Principal office and registered office	115 Edge Lane Liverpool L7 2PF

The trustees

Mr C Franklin	
Mrs. D Amlot MBE	
Rev Can E Loudon - Vice Chair	
Rev Canon K Canty	(Retired 14 June 2021)
Rev M Coates	
Mr M Poffley	
Mr P Holt – Chair	(Appointed Chair 16 Dec 2020)
Ms SG Beresford	
Mr A Holmes	(Appointed 24 June 2020)
Mrs H Clarey	(Retired 9 May 2020)

Company secretary	Mr M Poffley
Auditor	Gibson Schofield Limited Chartered Accountants & statutory auditor 5 Enterprise Greenhouse Salisbury Street St Helens Merseyside WA10 1FY
Bankers	HSBC (Midland) 4 Dale Street Liverpool L69 2BZ

Structure, governance and management

The Liverpool Church of England Council for Social Aid is a Charitable Company Limited by Guarantee, governed by a Memorandum and Articles of Association.

The Charity is also known by its common use name, LDCSA.

While an independent charity, it is a close and valued part of the family that is the Diocese of Liverpool, with the Bishop of Liverpool as its ex officio President. The Bishop of Warrington supports the charity as the Episcopal Visitor for Adelaide House staff and residents.

Overall direction and supervision of the activities of the charity is exercised by the board of Trustees who included P Holt (Chair from Dec 2020), E Loudon (Vice Chair from Dec 2020) and M Poffley (Treasurer, Company Secretary who also serves as Clerk to the Trustees). The day-to-day operation of Adelaide House is the responsibility of the Chief Operations Officer, Nanci Metherell (appointed as interim Chief Operations Officer from Feb 2020 to March 2021, and then permanently from April 2021).

Election of Trustees

The Charity's Articles of Association set out the constitutional provisions with respect to the election of Trustees. In June 2020, Trustees agreed a revision to the Articles regarding the number of, and term length for, Trustees, the process of confirming nominations, and widening the scope of Trustees drawn from the Diocese. These were in line with recommendations from its 2019 Governance Review (see **Charity Governance**). There are now seven nominative (previously 8) and five co-optative (previously 4) Trustee places on the Board. Nominative Trustees drawn from the Liverpool Diocese are no longer limited to being solely from specified groups, i.e. the Mother's Union. Although co-optative Trustees were nominated to the Board in 2020 through existing Trustees' connections, wider avenues of recruitment are being explored, including through advertising vacancies.

During this period, one new Trustee, Andrew Holmes, was added to the Board and there was one Trustee retirement. The remaining Trustees are immensely grateful to Helen Clarey for her commitment and service to the Charity.

Committees to the Board

The following sub committees of the Board were in operation over the year:

- **The Standing Committee** comprising the Chair, Vice Chair, Treasurer and one other Trustee. From March 2020, the Standing Committee met weekly as a Covid Briefing Group, with the Interim and Deputy Managers of Adelaide House (now titled Chief and Deputy Operations Officers), and one additional Trustee also in attendance;

- **The Finance Committee** comprising the Chair, Vice Chair, Treasurer, one other Trustee and the Governance & Development Manager;

- **The Staffing Committee** (formally the Staffing Group) comprising the Chair, Vice Chair, Treasurer and two other Trustees. The Interim Chief Operations Officer attended this committee as required;

- **The Fabric Committee** comprising the Chair, Treasurer and two other Trustees; and

- **The Appeals Committee**, from which two members, and the Committee's Chair, would oversee an appeal arising from a disciplinary matter or a grievance issue if required (which was not the case over this last year).

Charity Governance Review 2020

To ensure the Charity's structures were fit for purpose and best positioned to respond to future challenges, the Trustees initiated a governance review in 2019. The review and subsequent report by Richard Davies, Capacity Building Team Leader, LCVS, highlighted a number of key recommendations to further strengthen the Charity's arrangements. To support Trustees in the delivery of these recommendations, and strengthen the Charity's governance capacity, a Consultant Charity Operations Officer, Clare Blackburn, was employed from Dec 2019. This contract was extended and developed into the new Governance & Development Manager role in late 2020.

From April 2020, and alongside the enhanced governance arrangements introduced to manage the risks from CV-19 (see Governance and Covid-19 and Adelaide and Covid-19), Charity governance arrangements were strengthened. Considerable work was completed around the review and update of the grant making process, an update of the Charity's Standing Financial Instructions, and the development of the Trustees' recruitment and induction processes, including introducing a new Trustee Induction Pack. The Risk Register and procedures were fully reviewed and refreshed, and a stakeholders' survey was completed as part of annual planning. This fed into the development of a vision, mission and values statement for the Charity. A new Asset Register was developed, and the Charity's Articles around Trustee appointments was revised in line with recommendations from the governance review. The Trustees noted the revisions to the Charity Governance Code in December 2020, including around the Integrity, and Equality, Diversity and Inclusion Principles. During 2020, a new Charity website was developed which was launched in 2021.

Governance and COVID-19

The Charity's strengthened governance arrangements from March 2020 enabled the Trustees and staff to work collaboratively, and with confidence, in meeting the new challenges of Covid-19. By the end of March 2020, adapted arrangements were being developed or put in place to:

- Establish a weekly Covid Briefing Meeting, incorporating the Standing Committee and Adelaide House management plus one further Trustee;

- Move Trustee meetings to video conferencing and replace regular Trustee review visits at Adelaide House with phone calls;

- Establish weekly reporting from Adelaide House management to Trustees; and

- Develop key policies and practices including Covid-19 specific risk assessments to safeguard staff, residents and partner agencies.

Risk Management

The Trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the Charity faces. The Charity's Risk Register was significantly updated in early 2021;

- Ongoing review of the Charity's risks by the Board, including introducing risk as a standard meeting agenda item in early 2021;

- The establishment of policies, systems and procedures to mitigate those risks identified in the Risk Register; and

- The implementation of procedures designed to minimise or manage any potential impact on the Charity should those risks materialise.

At the beginning of the period, financial sustainability was replaced by the CV-19 Pandemic as the major risk to the charity. Concerns around health, both physical and mental, and the securing of necessary supplies, were significant issues for the Charity. See **Adelaide House and Covid-19** for the range of risk management strategies introduced.

The uncertainty around the interim nature of the Senior Management appointment for Adelaide House, particularly during the Covid-19 related lockdowns of 2020, led to the development of the new permanent role of Chief Operations Officer for Adelaide House. Following a competitive recruitment process, the Trustees were delighted to appoint Nanci Metherell to the permanent role.

"I feel that the trustees are genuinely interested in the work of Adelaide, the residents and the staff, which creates a positive working environment." - Adelaide House Staff member

Employees and Volunteers

Employees were consulted on issues of concern to them by means of consultative meetings and regular staff meetings. Furthermore, they were kept informed on specific matters directly by management, including via Zoom and phone calls, during periods of lockdown or where staff were shielding. In addition, a stakeholder's survey was conducted in July 2021 around organisational values. This had an excellent response rate from employees and volunteers, and their feedback was incorporated into Charity's planning for 2021-22. During this period, a new staff appraisal and supervision process was introduced by the interim Adelaide House Manager (now the Chief Operations Officer), with staff encouraged to reflect on their own practice and identify training needs. In addition, a generous Staff CV-19 Policy was introduced to support staff having to shield or isolate. Staff continue to have active involvement in, and contribution to, the residents' supervision plans and activities programme.

In accordance with the Charity's Equal Opportunity Policy, LDCSA has an established fair employment practice in the recruitment, selection, retention and training of disabled staff.

However, the premises are listed, and the implications of Heritage legislation has also to be considered. Should refurbishment be possible, and extensions practicable, then the Charity would look to include accessible accommodation and improve access around Adelaide House.

Objectives and activities

The Company was incorporated on 20 June 1907 and is limited by guarantee with charitable status, and accordingly no distributions are allowable. Its origins go back well before that period to at least 1823. Archive documentation from 1911 which lists Liverpool Charities describes Adelaide House as it then was, The Lancashire Female Refuge, as follows: Penitentiary Charities - The Lancashire Female Refuge (1823) maintains a home for women coming out of prison, and is the oldest of its kind.

The objectives of the Charitable Company are to;

- Advance education, relieve poverty and to promote any other charitable purpose carried out in connection with the Church of England Diocese of Liverpool and in particular those relating to;

- Promotion of temperance and of higher standards of moral life in the individual, the family and the community;

- The restoration of the intemperate, the delinquent, those addicted to drugs or alcohol or gambling, offenders and ex-offenders, the homeless or those otherwise in need of help; and

- Relief of distress of suffering arising from delinquency, intemperance or addiction.

The Modern Role of the Charity

During this last year, and to define the modern role of the Charity, Trustees and staff reviewed the Charity objectives and developed a new vision, mission and values statement:

LDCSA's vision is to see potential realised and hope restored for lives impacted by the criminal justice system.

The Charity aims to fulfil its vision by:

- Providing a quality 18 bed Approved Premises for women in partnership with the Ministry of Justice (MoJ). This accounts for the bulk of the expenditure and the income of the Charity. The Charity pays for the Chaplaincy costs from the LDCSA budget and not from monies allocated for other work undertaken at Adelaide House;

- Engaging and working alongside key partner agencies including the Probation Service, National Approved Premises Alliance and the Anglican Diocese of Liverpool;

- Developing projects that support successful reintegration into the community and safe and sustainable relationships;

- Making grants to Merseyside-based organisations that share our vision; and

- Promoting awareness of lives, in particular those of women, impacted by the criminal justice system, including through the Liverpool Annual Prisons Week Lecture.

Our Values

At LDCSA we:

Community

- recognise and celebrate our diverse skills, identities and lived experience, knowing that this makes for a richer community

- foster positive and honest relationships as the foundation for transforming lives and communities

- achieve more by working together in partnership with other organisations that share common values; and

- strive to be a sustainable community; caring for people, the environment and our resources.

Sanctuary

- aim to provide welcoming places of physical, mental and emotional safety;
- strive to create an environment free from judgement and negative stereotypes;
- recognise the equal dignity of each person in our community; and
- provide opportunities to freely explore questions of faith.

Personal Growth

- believe everyone has the potential to flourish;
- encourage a mutually supportive environment that maximises the opportunities for personal growth; and

- aspire to restore hope, increase resilience, and help each person on their journey of growth; Together we rise!

Advocacy

- advocate for a fairer criminal justice system for all;
- aim to understand the particular impact of the criminal justice system on women and families; and
- raise awareness of the experiences of those impacted by the prison system through listening and dialogue.

Objectives and activities *(continued)*

Community Benefit

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's guidance on public benefit.

As one of the oldest registered charities with a Christian ethos and a Church of England basis, we have a long history of community service - indeed the Probation Service is an offshoot of the work of the Liverpool Church of England Council for Social Aid (LDCSA) and equivalents in England. Supporting those at the margins of society, and educating the church and secular bodies continues to be a key role for the Charity.

Our work is marked by:

- The excellent performance of Adelaide House: the work undertaken at Adelaide House assists with the rehabilitation and resettlement in the community of our female residents and, as such, contributes to community safety and cohesion;

- Time given by volunteers: in particular by our Trustees, including those drawn from the Prison Fellowship and the Diocese;

- Our ecumenical commitment: to advocate notably in the areas of criminal justice affairs, social justice, safeguarding, gender equality and social inclusion;

- Growing community engagement: fruitful links in the community, including our staff and resident group at Adelaide House undertaking both voluntary work and community payback for other charities and organisations;

- Focused grant making: grant applications received during the period were from a direct connection or knowledge of the Charity. In May 2020, the Trustees approved a new grant making policy and related process which has a wider community reach, although still focuses on charities with similar objectives. It is hoped the new Charity website will expand this reach; and

- An engaging and collaborative Prisons Week Lecture: we host an annual lecture during October's Prisons Week of Prayer to highlight concerns relating to the criminal justice system and celebrate the work of the Charity.

Achievements and performance

Our Christian faith is the foundation of the Charity and is the motivating force of the work of the Trustees. This last year has been challenging, particularly in responding to the Covid-19 pandemic, but the Charity continues to be grateful for the work that has been set before us. This is the Adelaide House prayer:

Lord, you have entrusted us as stewards of your creation,
please guide our hearts as we make our decisions.
We seek you first in all we do together;
we give you Adelaide House, our staff, our residents, and the women who use the services here. May we be always mindful of their service;
We confess that we are nothing without you, and our trust is in you completely. Amen.

Adelaide House Management

Nanci Metherell was appointed as Interim Senior Manager in February 2020 (to become Chief Operations Officer in April 2021) which made possible a number of outstanding areas of work to be quickly addressed. These included the sourcing and appointment of a new catering contractor, the review and update of staff job descriptions and contracts, the reintroduction of the appraisal process, the addressing of a number of staff issues including the promotion of a more positive working culture, the implementation and updating of policies and procedures, and the identification of any gaps in service provision.

Just over six weeks into the appointment, the first lockdown was introduced due to the Covid-19 pandemic. The Interim Senior Manager faced a large number of new challenges in the role which were handled skilfully and in close collaboration with the Chair and the rest of the Board. The Board was delighted that, following a competitive recruitment process, Nanci Metherell was appointed to the permanent role of Chief Operations Officer for Adelaide House

Adelaide House and COVID-19

Covid-19 and the lockdown were a significant challenge for everyone, but particularly for those within the criminal justice system. Ensuring that Adelaide House was a safe place for staff and residents during the pandemic became a major priority and required on-going discussions and communication with staff, residents, Trustees and stakeholders. A number of key policies and procedures were put in place and regularly reviewed including The Public Health England COVID plan for Approved Premises, the Adelaide House COVID Risk Register, Exceptional Delivery Plan and Staff COVID Policy. By mid-2020, the Adelaide House Road to Recovery Plan and Adelaide House Exit Plan were introduced. To comply with social distancing, and in line with our risk assessment, capacity in the house was reduced from 18 to 14 residents. Due to the lack of testing on release, residents were asked to test and isolate on arrival at the house. The Trustees are grateful for the patience and cooperation of residents with only 3 residents testing positive for Covid-19 during the period; those were following release from prison, and not contracted within Adelaide House. Residents and staff supported the enhanced cleaning practices and use of PPE, as required.

In addition to providing for the safety of residents, Adelaide management worked to ensure key supply chains remained undisrupted. This included the negotiation of a new catering contract, in April 2020, and that all necessary PPE was made available.

Due to no face-to-face staff training being available during the lockdowns, staff were supported to access all necessary training online.

The lockdowns led to necessary shielding by management and other staff, which was well managed. Where social care students had begun placements in Adelaide House prior to the pandemic, management supported them to complete their work placements remotely.

Trustees are grateful to Nanci Metherell for her inspired leadership and calm handling of the Covid-19 challenges faced by Adelaide House, including the lockdowns experienced during this period. Trustees are also grateful to the staff and residents for their commitment to safeguarding others in the house by closely adhering to all relevant Covid-19 guidance, including shielding where necessary. With staff absence remaining low, staff also demonstrated resilience in these challenging times and a a willingness to cover additional shifts where required.

Resident and Occupancy Rates

From April 2020 to March 2021, a total of 56 residents were supported by Adelaide House with average occupancy levels for the period at 75% (60% in 2019/20). From July to September 2021 occupancy levels have been between 85% and 100%. Occupancy levels continue to be affected by a number of external issues, including individuals not arriving on the date of expected release. To compensate, management continues to accept more referrals than can currently be accommodated, as an estimated 15% fail to arrive.

During the period there were 44 successful departures (77% 2020/21 compared to 57% in 2019/2020). This was supported by the introduction of a pilot Move-On project for residents, in mid-2020 (see **Move-On Project**).

In 2020/21 a small number of residents had extended stays in the House beyond the National Probation Service Approved Premises (NPS AP) policy of an average of 12 weeks. In order to take more high-risk offenders for shorter periods, the management team continues to focus on keeping length of stay nearer the average and take almost exclusively Multi-Agency Public Protection Arrangements (MAPPA) cases.

"I was struggling at first when I heard I had to come to an approved premises. Now I've managed to stay off drugs. Staff here have helped me from every corner and every angle"

-Former Adelaide House Resident

Ministry of Justice Contract

The work of Adelaide House is predominantly funded through a Ministry of Justice (MoJ) contract which is currently extended to March 2022, with a further two-year extension to 2024 currently being confirmed. Regular contract meetings with Janet Thomas, Head of Public Protection (who was replaced during the period by Lisa McKenzie), continued during this period with Nanci Metherell, Chief Operations Officer and Paul Holt, Chair of Trustees, in attendance. Meetings continued to be positive although there is increased scrutiny of performance data. The new Move-On Project was well received during the contract meetings and its profile raised on a national level.

Charity Trustees and senior Adelaide House staff have attended MoJ Commercial Meetings during this period to hear more about the Approved Premises Expansion (APEX). This aims to increase AP bed spaces by 200 by 2024, and then a further 300 after that. The Trustees are keeping up-to-date

with the situation and are in the process of considering the development of Adelaide House to be able to accommodate pre-lockdown bedspaces. Trustees are also considering whether additional bed spaces could be provided.

Activities and Partnerships

During the Covid-19 related lockdowns of 2020 and 2021, in-house and partner project groups had to be suspended. These were replaced by a range of interventions and activities for residents, including daily Covid-19 Challenges (e.g. physical activity, quizzes and craft) and online access to services. The reliance on computers during this period led to an improvement in residents' PC skills, with the Charity supporting this further by investing in new computer for residents.

Significant work was done during this period to increase the partnership between Adelaide House and other local service providers. This including partnering with The Brink, who started an alcohol dependency surgery at Adelaide House; Magistras Civitas, who provide resident programmes, including around parenting; and connecting with a psychologist to provide support to staff to help them better manage and support residents particularly with regard to personality disorders.

"It is so good to see residents who have often had bad times in their own lives, being able to make changes and move on in life. They are an example to us, because they have had to overcome so much" -Adelaide House Staff Member

During this period, the Charity maintained contract with Achieve North West Connect, although this came to an end in April 2021. The Achieve North West Connect contract was linked to the Charity's Community Payback work. During this period, the Ministry of Justice announced that, from 2021, the Probation Service would take back responsibilities from Community Rehabilitation Companies (CRCs). The Charity had a contract with Merseyside CRC for a female Community Payback Project, which came to an end in in June 2021. The Board were delighted that our staff member, Theresa Wimsey, who had led the Payback Project so well, and help set up the Move-On Project, secured a full-time position within the Probation Service.

The Charity is proud to have maintained the Enabling Environment Award during 2020/21.

Although Adelaide House was not able to welcome social work students from Hope University on training placements during the lockdowns, this has now resumed. The Trustees are thankful to Deputy Operations Manager Julie Kelly for overseeing this work.

The Faiths4Change gardening project continued to be an excellent collaboration during this period and, coupled with the weekly keep fit programme, had a significant impact on the health and wellbeing of residents. During the lockdowns, the project supplied residents with their own baskets to plant. Socially distanced garden-based activities resumed during summer 2020 but were impacted by the lockdowns later in 2020 and early 2021.

A new book, Mothering from the Inside - Research on Motherhood and Imprisonment, was published in September 2020, and includes the experiences of Adelaide House residents. Trustee and Prison Reform Trust Associate Sarah Beresford contributed to the publication.

Move-On Project

One of the priorities for the work of Adelaide House is to see our residents experience safe, integrated

and successful transition from the house back into community life. This can be particularly challenging for a small number of residents who are still struggling with dependencies, have ongoing mental health issues, or who have committed offences such as arson. Despite the challenges of 2020, the Charity saw an opportunity to pilot a new project to support residents as they move on.

The project, supported in part by donations, aims to provide a focused staff member and a designated budget to support women as they leave the approved premises. Staff were able to assist in finding appropriate property through cultivating links across the region, helping with accommodation deposits, starter packs, redecorating, accessing free and discounted furniture through the local furniture resource centre, and assisting with acquiring white goods. Staff are also able to provide ongoing support and encouragement to residents, including helping with setting up utilities and banking, and by keeping in touch after they have moved on.

During the 8-month pilot, from June 2020, and despite significant CV-19 challenges which reduced the numbers of residents in the house, we were able to support 11 women to move on in a more supported way, with a further resident moving out of area, and other residents moving back to existing homes or family members. We received excellent feedback from residents who appreciated the level of support and assistance given to them in this significant time of transition. One former resident wrote to share her thanks:

"Thank you all for all the help and support, you are helping me and my daughter have a better start for our new lives together".

Chaplaincy

Ann Hulbert served as Chaplain to Adelaide House during this period. The Chaplain usually supports residents and staff pastorally, including accompanying residents who would like to attend Cathedral Evensong and by providing an envelope for prayer requests. This was a challenging period for the Chaplaincy as, due to shielding, a significant amount of the day-to-day support had to be provided remotely. The Chaplain raised awareness of online services, and some craft projects were able to be brought into the house for residents, including in preparation for Christmas.

A number of our supporters and other partner agencies donated Christmas gifts to the Adelaide House residents, and the Christmas Carol Service was facilitated over Zoom through the addition of a new smart TV in the residents' lounge. The service theme was Memories of Christmas and included a moving film made by the residents and a short talk from the Bishop of Warrington.

The Annual Liverpool Prisons Week Lecture

The break from lockdown in August and September 2020 provided an opportunity for No Place Productions (NPP), led by Rachel Worsley, to come and work with residents in Adelaide House. NPP is a Liverpool based non-profit that creates theatre for social change. Through a series of workshops, the residents, in partnership with NPP, developed and recorded a radio play entitled Voices from 2020, which was premiered at the virtual Annual Liverpool Prisons Week Lecture in October 2020, in partnership with Liverpool Diocese and Cathedral.

Set in a hospital, the radio play touched on themes of confinement, tolerance, empathy and community, and was accompanied by a live recorded sketch by artist Jenny Leonard. The event received excellent feedback, and the Trustees would like to thank the residents and management of Adelaide House and NPP staff for their creativity and commitment to making this radio play project possible.

"The responses from the residents involved in this (the creation of the radio play for the 2020 Prison Lecture] to their offender managers in probation was so positive and proud - well done all." - Attendee, 2020 Liverpool Prisons Week Lecture

Grant-making and donations

During 2020/21 the Charity made grants to the following organisations -

- REEO CIC - Giant Peach project - £10,000
- Together Liverpool - Projects tackling food insecurity during Pandemic - £15,000
- Tomorrow's Women Wirral - Mobile phones to contact vulnerable women - £550
- Church of England Diocese of Liverpool - Social Justice work - £5,000

During 2020/21 the charity received donations from -

- Anonymous donor - £5,000

Financial review

The financial statements have been prepared in accordance with the accounting policies set out in note 3 to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

Investments and Credit Union

The investment portfolio is to be maintained to achieve as much income as is ethically possible. Investing ethically is regarded as a priority so investments have been transferred to CCLA. There have been lengthy debates within the Trustee Board as it reflected on what was 'ethical' within its Trust deed and its understanding as a church agency. The Vice Chair & Honorary Treasurer oversee this.

Reserves

The present level of funding is adequate to support the continuation of the Charity's activities. The charity holds the following reserves.

- **Adelaide House Cessation Reserve** - in the unlikely event of the cessation of the MoJ contract. This is calculated as six months of wind down costs, plus 6 months costs to secure and maintain the building including ongoing insurance and rates.

- **Adelaide House Redundancy Reserve** - calculated redundancy for Adelaide House staff based on weeks service in the event of Adelaide House closure.

- **Building Reserve** - calculated based on estimate for potential major works to Adelaide House including roof replacement.

- **Charity Grants Reserve** - calculated based on future year's grant funding already committed during current year to external body.

Total reserve levels during the period were £638k. An additional reserve of £40k was set aside for developing plans to planning permission stage for the redevelopment of Adelaide House. The Trustees consider the financial position to be satisfactory, and indeed the situation for the future of Adelaide to be positive, recognizing the need for the service and the high quality of our work.

The financial result for the year to 31 March 2021

There is an overall surplus of £149,727, taking into account unrealised gains in share values amounting to £111,983. Despite the challenges faced by many in the charitable sector due to the pandemic, as the Charity's income does not rely on donations, it is expected that income and expenditure for the new year will continue at the same levels. Cash resources are held in the bank's Capital Reserve Account, and the Trustees consider the level of these resources to be adequate to cover any unforeseen developments.

Plans for future periods

Future Planning
The Charity has demonstrated financial, governance and operational resilience during 2020/21 and, despite the ongoing challenges of Covid-19, continues to improve and innovate. Along with the continued recovery of partnerships and activities within Adelaide House there are a number of new initiatives currently in progress:

- **Adelaide House Accommodation** - The Covid-19 pandemic highlighted some of the constraints of Adelaide House, including the double occupancy rooms. This, coupled with the desire to provide accessible rooms within the House and the MoJ plans to expand AP bed spaces by 2024, led the Charity to consider plans to invest in, and reconfigure, the property. Historic plans for a new build have been reviewed, and Smith Young Architects were invited to develop plans to convert the existing house into single rooms, with the option to add additional rooms further to the 18 beds on which the current contract is based. This would enable occupancy to be increased to pre-Covid-19 levels and be of great benefit in terms of securing future contracts;

- **Partnerships** - In line with the offender pathways, the Charity is keen to continue to build partnerships to enable it to offer more bespoke services which will serve to complement the excellent work already undertaken at Adelaide House. The Charity continues to work towards building stronger ties with the local Probation Service women's team and are committed to further expanding our relationships with HMP Styal and Drake Hall to ensure prospective residents have a full picture of the positive services on offer prior to residing at Adelaide House;

- **Re-establishing face-to-face meeting** - Trustees and Adelaide management have successfully managed to meet and steer the Charity by telephone and Zoom meetings over the CV-19 period. Trustees are looking to establish a mixture of face-to-face and remote meetings as we move out of the pandemic to balance effective Charity management with other considerations, such as the environmental impact of travel;

- **Social media and communications** - Following the launch of the new website, (which includes a grant application page), and the introduction of a charity Facebook page, the Charity wants to continue developing its communication across all stakeholders. This includes collating and sharing more regularly stories of the Charity's work;

- **Medium term planning** - A new strategic plan is in development following planning days in February and March 2021; and

- **Environment and sustainability** - The Charity is considering how it can review, plan and manage its activities to be more sustainable and minimize impact on the environment. This will form a key element of the new strategic plan.

Trustees' responsibilities statement

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Chartered accountants & statutory auditors

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 22/12/21 and signed on behalf of the board of trustees by:

Mr M Poffley
Trustee

Mr P Holt - Chair
Trustee

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Liverpool Church of England Council for Social Aid (Incorporated)

Year ended 31 March 2021

Opinion

We have audited the financial statements of The Liverpool Church of England Council for Social Aid (Incorporated) (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Mrs Claire Schofield FCCA (Senior Statutory Auditor)

For and on behalf of
Gibson Schofield Limited
Chartered Accountants & statutory auditor
5 Enterprise Greenhouse
Salisbury Street
St Helens
Merseyside
WA10 1FY

22/12/2021

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Statement of Financial Activities (Including Income and expenditure account)

Year ended 31 March 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments					
Donations and legacies	5	–	990,743	**990,743**	988,961
Charitable activities	6	–	14,309	**14,309**	14,846
Investment income	7	18,605	1,217	**19,822**	19,721
Total income		18,605	1,006,269	**1,024,874**	1,023,528
Expenditure					
Expenditure on charitable activities	8,9	60,128	927,002	**987,130**	925,372
Total expenditure		60,128	927,002	**987,130**	925,372
Net income		(41,523)	79,267	**37,744**	98,156
Transfers between funds		39,526	(39,526)	–	–
Other recognised gains and losses					
Gains/(losses) from revaluation of fixed assets		111,983	–	**111,983**	(9,444)
Net movement in funds		109,986	39,741	**149,727**	88,712
Reconciliation of funds					
Total funds brought forward		1,137,042	780,376	**1,917,418**	1,828,706
Total funds carried forward		1,247,028	820,117	**2,067,145**	1,917,418

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	15		403,380	412,580
Investments	16		661,825	549,842
			1,065,205	962,422
Current assets				
Debtors	17	18,127		21,925
Cash at bank and in hand		1,047,085		977,150
		1,065,212		999,075
Creditors: amounts falling due within one year	18	63,272		44,079
Net current assets			1,001,940	954,996
Total assets less current liabilities			2,067,145	1,917,418
Net assets			2,067,145	1,917,418
Funds of the charity				
Restricted funds			820,117	780,376
Unrestricted funds:				
Revaluation reserve		565,301		453,318
Other unrestricted income funds		681,727		683,724
Total unrestricted funds		1,247,028		1,137,042
Total charity funds	20		2,067,145	1,917,418

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

These financial statements were approved by the board of trustees and authorised for issue on 22/12/2021 and are signed on behalf of the board by:

Mr M Poffley
Trustee

Mr P Holt - Chair
Trustee

The notes on pages 23 to 34 form part of these financial statements.

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	**37,744**	98,156
Adjustments for:		
Depreciation of tangible fixed assets	**9,200**	9,200
Dividends, interest and rents from investments	**(18,602)**	(18,058)
Other interest receivable and similar income	**(1,220)**	(1,663)
Accrued expenses/(income)	**5,677**	(1,837)
Changes in:		
Trade and other debtors	**1,961**	48,498
Trade and other creditors	**15,353**	(33,186)
Cash generated from operations	**50,113**	101,110
Interest received	**1,220**	1,663
Net cash from operating activities	**51,333**	102,773
Cash flows from investing activities		
Dividends, interest and rents from investments	**18,602**	18,058
Net cash from investing activities	**18,602**	18,058
Net increase in cash and cash equivalents	**69,935**	120,831
Cash and cash equivalents at beginning of year	**977,150**	856,319
Cash and cash equivalents at end of year	**1,047,085**	977,150

The notes on pages 23 to 34 form part of these financial statements.

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 115 Edge Lane, Liverpool, L7 2PF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charity is a registered company limited by guarantee and has no share capital.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	–	5,200	**5,200**
Grants			
Grants receivable HMPPS	–	943,018	**943,018**
Grants receivable Hope University Students	–	1,400	**1,400**
Grants receivable Achieve NW Connect	–	20,475	**20,475**
Grants receivable Merseyside CRC	–	20,650	**20,650**
Grants receivable City of Liverpool	–	–	–
	–	990,743	**990,743**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	600	1,582	2,182
Grants			
Grants receivable HMPPS	–	926,044	926,044
Grants receivable Hope University Students	–	2,800	2,800
Grants receivable Achieve NW Connect	–	34,519	34,519
Grants receivable Merseyside CRC	–	22,156	22,156
Grants receivable City of Liverpool	–	1,260	1,260
	600	988,361	988,961

6. Charitable activities

	Restricted Funds £	Total Funds 2021 £	Restricted Funds £	Total Funds 2020 £
Board and accommodation	14,309	**14,309**	14,846	14,846

7. Investment Income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Income from listed investments	18,602	–	**18,602**
Bank interest receivable	3	1,217	**1,220**
	18,605	1,217	**19,822**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Income from listed investments	18,058	–	18,058
Bank interest receivable	3	1,660	1,663
	18,061	1,660	19,721

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Direct Charitable Expenditure	60,128	923,162	**983,290**
Support costs	–	3,840	**3,840**
	60,128	927,002	**987,130**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Direct Charitable Expenditure	64,631	856,901	921,532
Support costs	–	3,840	3,840
	64,631	860,741	925,372

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2021 £**	Total fund 2020 £
Direct Charitable Expenditure	983,290	–	**983,290**	921,532
Governance costs	–	3,840	**3,840**	3,840
	983,290	3,840	**987,130**	925,372

10. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2021 £	Total 2020 £
Governance costs	3,200	3,200	3,200

11. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	9,200	9,200

12. Auditors remuneration

	2021 £	2020 £
Fees payable for the audit of the financial statements	3,200	3,200

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	558,620	519,777
Social security costs	46,737	40,870
Employer contributions to pension plans	89,348	83,452
	694,705	644,099

The average head count of employees during the year was 28 (2020: 27). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff	28	27

The number of employees whose remuneration for the year fell within the following bands, were:

	2021 No.	2020 No.
£60,000 to £69,999	–	1
£70,000 to £79,999	1	–
£80,000 to £89,999	1	–
£110,000 to £119,999	–	1
	2	2

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. A total of £1,100 was reimbursed to trustees for out of pocket expenses incurred during the year.

15. Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2020 and 31 March 2021	**513,780**
Depreciation	
At 1 April 2020	**101,200**
Charge for the year	**9,200**
At 31 March 2021	**110,400**
Carrying amount	
At 31 March 2021	**403,380**
At 31 March 2020	412,580

Tangible fixed assets held at valuation

The freehold property was valued on 14 December 2009 at an amount of £460,000. The valuation was carried out by Edmund Kirby Chartered Surveyors of India Buildings, Water Street, Liverpool L2 0TZ.

The HSBC Bank plc hold the deeds for the property at 115 Edge Lane, Liverpool as security in the event of an overdraft being required.

The trustees feel that the value of the freehold property in the financial statements is in keeping with current market values.

16. Investments

	Listed Investments £	Other investments £	Total £
Cost or valuation			
At 1 April 2020	539,798	10,044	**549,842**
Additions	–	–	–
Other movements	111,983	–	**111,983**
At 31 March 2021	651,781	10,044	**661,825**
Impairment			
At 1 April 2020 and 31 March 2021		–	–
Carrying amount			
At 31 March 2021	651,781	10,044	**661,825**
At 31 March 2020	539,798	10,044	549,842

All investments shown above are held at valuation.

Financial assets held at fair value

The valuation of all investments is provided in an annual statement from CCLA Investment Management Ltd, who manage the Charity's Investment Portfolio

17. Debtors

	2021 £	2020 £
Trade debtors	–	8,750
Prepayments and accrued income	**18,127**	13,175
	18,127	21,925

18. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	**37,586**	24,131
Accruals and deferred income	**9,340**	5,500
Social security and other taxes	**16,346**	14,448
	63,272	44,079

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £89,348 (2020: £83,452).

20. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2021 £
General fund	333,724	18,605	(60,128)	39,526	–	331,727
Revaluation reserve	263,520	–	–	–	–	263,520
Investments	350,000	–	–	–	–	350,000
Investment Revaluation Reserve	189,798	–	–	–	111,983	301,781
	1,137,042	18,605	(60,128)	39,526	111,983	1,247,028

Restricted funds

	At 1 Apr 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2021 £
Restricted Funds	780,376	1,006,269	(927,002)	(39,526)	–	820,117

	At 1 April 2020	Income	Expenditure	At 31 March 2021
General Social Care Council	3,375	–	–	3,375
ETE (2)	8,636	–	–	8,636
ETE (3)	5,031	–	–	5,031
Hope University Students	6,032	1,400	(57)	7,375
Achieve NW Connect	(3,048)	20,475	(17,082)	345
Merseyside CRC	1,946	20,650	(20,845)	1,752
LCC (for CP)	17	–	–	17
City of Liverpool	1,725	–	–	1,725
Bwilliams Donations for Women	–	1,500	(604)	896
Move on Project	–	–	(6,871)	(6,871)
Sub Total	23,714	44,024	(45,458)	22,281
General Funds	552,309	19,226	(275,928)	295,607
HMPPS	204,351	943,018	(641,300)	506,069
TOTAL	780,375	1,006,268	(962,687)	823,957

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**	Total Funds 2020 £
Tangible fixed assets	403,380	–	**403,380**	412,580
Investments	661,825	–	**661,825**	549,842
Current assets	184,323	880,889	**1,065,212**	999,075
Creditors less than 1 year	(2,500)	(60,772)	**(63,272)**	(44,079)
Net assets	1,247,028	820,117	**2,067,145**	1,917,418

22. Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

23. Related parties

Having previously come under the oversight of the Anglican Diocese of Liverpool, the Charity continues to work closely with the Diocese and other related charities. During this financial period, this included:

- A £15,000 grant was made to Together Liverpool to support their increased work around food poverty during the first year of the Covid-19 pandemic. The Chair of the Together Liverpool was Rev Canon Dr Ellen Loudon, who was also Chair of LDCSA up to December 2020. Rev Mike Coates also declared an interest as his church might benefit from the foodbank support.

- During the year a donation of £5,000 was made to the Anglican Diocese of Liverpool for social justice work. The Charity's constitution requires a certain number of trustees to be drawn from the Diocese, so its social justice work including around food poverty and anti-slavery work is well known by the Charity. The LDCSA Chair at the time, the Rev Canon Dr Ellen Loudon, was the Diocesan Director for Social Justice.

- Following the employment of a Consultant Charity Operations Officer in January 2020, the Charity established a formal agreement with the Anglican Diocese of Liverpool to provide IT support, office space and the use of meeting rooms at its central Liverpool offices.

During the year a grant payment of £10,000 was made to REEO for the Giant Peach project which aimed to develop housing and employment opportunities for women in Liverpool. One of the Directors of REEO has worked with residents of Adelaide House Approved Premises, the Charity's main project. Three Trustees contributed to the REEO Giant Peach feasibility review for the project in different capacities:

- Sarah Beresford, as Associate of the Prison Reform Trust;
- Rev Canon Dr Ellen Loudon, as Mayoral Advisor for Voluntary and Community Sector to Mayor of Liverpool City Region; and
- Helen Clary, as Trustee of the Charity and Advisor on Domestic Abuse Issues to the Diocese of Liverpool.

One Trustee was paid £3,600 during the year in relation to their professional advice and support as a former Senior Probation Officer during the induction of the Interim Manager for Adelaide House.

Where Trustees declared a related party transaction during the year these were recorded at the relevant, and they were not involved in the discussions and decision making around the related payments.

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Management Information

Year ended 31 March 2021

The following pages do not form part of the financial statements.

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	5,200	2,182
Grants receivable HMPPS	943,018	926,044
Grants receivable Hope University Students	1,400	2,800
Grants receivable Achieve NW Connect	20,475	34,519
Grants receivable Merseyside CRC	20,650	22,156
Grants receivable City of Liverpool	–	1,260
	990,743	988,961
Charitable activities		
Board and accommodation	14,309	14,846
Investment income		
Income from listed investments	18,602	18,058
Bank interest receivable	1,220	1,663
	19,822	19,721
Total income	1,024,874	1,023,528

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	558,620	519,777
Employer's NIC	46,737	40,870
Pension costs	89,348	83,452
Rent	2,000	693
Rates and water	9,700	10,313
Light and heat	17,400	14,726
Repairs and maintenance	30,952	59,191
Insurance	13,195	12,949
Legal and professional fees	3,840	3,840
Depreciation	9,200	9,200
Medical Expenses	5,000	5,085
Charitable Gifts & Donations	31,147	10,350
Furniture, Fittings & Equipment	11,553	2,079
Catering & Cleaning Contract	69,408	32,303
Equipment hire	7,265	8,225
Recreation	3,309	4,982
Training	1,847	1,329
Travel - staff	843	4,833
Travel - Residents	774	746
Accountancy & Professional	5,400	7,900
Office & Administration	28,738	28,606
Consultancy & Professional fees	33,872	33,003
Bank charges	195	179
Seminars	6,202	611
Termination payment	–	30,000
Residents loans	165	130
Recruitment Expenses	420	–
	987,130	925,372
Total expenditure	987,130	925,372
Net income	37,744	98,156

The Liverpool Church of England Council for Social Aid (Incorporated)

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Expenditure on charitable activities		
Direct Charitable Expenditure		
Activities undertaken directly		
Wages & salaries	558,620	519,777
Employer's NIC	46,737	40,870
Pension costs	89,348	83,452
Rent	2,000	693
Rates & water	9,700	10,313
Light & heat	17,400	14,726
Repairs & maintenance	30,952	59,191
Insurance	13,195	12,949
Depreciation	9,200	9,200
Medical Expenses	5,000	5,085
Charitable Gifts & Donations	31,147	10,350
Furniture, Fittings & Equipment	11,553	2,079
Catering & Cleaning Contract	69,408	32,303
Equipment hire	7,265	8,225
Recreation	3,309	4,982
Training	1,847	1,329
Travel - staff	843	4,833
Travel - Residents	774	746
Accountancy & Professional	5,400	7,900
Office & Administration	28,738	28,606
Consultancy & Professional fees	33,872	33,003
Bank charges	195	179
Seminars	6,202	611
Termination payment	–	30,000
Residents loans	165	130
Recruitment Expenses	420	–
	983,290	921,532
Governance costs		
Audit Fees	3,840	3,840
Expenditure on charitable activities	987,130	925,372