

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

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	15
Statement of financial activities (including income and expenditure account)	19
Statement of financial position	20
Statement of cash flows	21
Notes to the financial statements	22
The following pages do not form part of the financial statements	
Detailed statement of financial activities	35
Notes to the detailed statement of financial activities	37

**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 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 Dr B L Roberts (Resigned 21.09.22) (Resigned 24.10.22)
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

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

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 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 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.

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

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 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 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.

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

Our Values

At LDCSA we:

<p style="text-align: center;">Community</p> <ul style="list-style-type: none"> • 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. 	<p style="text-align: center;">Sanctuary</p> <ul style="list-style-type: none"> • 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
<p style="text-align: center;">Personal Growth</p> <ul style="list-style-type: none"> • 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! 	<p style="text-align: center;">Advocacy</p> <ul style="list-style-type: none"> • 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

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

- *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.

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

"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 Entwistle, 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.

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

"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.

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

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.

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

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;

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

- **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 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 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

**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


- 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:

Maath 

Mr M Poffley
Trustee

Paul Holt 

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.

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) *(continued)*

Year ended 31 March 2022

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.

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) (continued)

Year ended 31 March 2022

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.

**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) (continued)**

Year ended 31 March 2023

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

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
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		<u>20,461</u>	<u>1,057,535</u>	<u>1,077,996</u>	<u>1,000,612</u>
Expenditure					
Expenditure on charitable activities	8,9	28,212	932,434	960,647	918,667
Total expenditure		<u>28,212</u>	<u>932,434</u>	<u>960,647</u>	<u>918,667</u>
Net income		<u>(7,751)</u>	<u>125,101</u>	<u>117,349</u>	<u>81,945</u>
Other recognised gains and losses					
(Losses)/gains from revaluation of fixed assets		(25,110)	—	(25,110)	54,929
Net movement in funds		<u>(32,861)</u>	<u>125,101</u>	<u>92,239</u>	<u>136,874</u>
Reconciliation of funds					
Total funds brought forward		1,290,957	913,062	2,204,019	2,067,145
Total funds carried forward		<u>1,258,096</u>	<u>1,038,163</u>	<u>2,296,259</u>	<u>2,204,019</u>

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

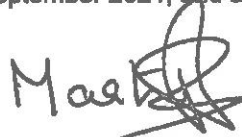
Statement of Financial Position

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 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 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income	117,349	81,945
<i>Adjustments for:</i>		
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
<i>Changes in:</i>		
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	<u>90,334</u>	<u>57,674</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	19,739	19,164
Net cash from investing activities	<u>19,739</u>	<u>19,164</u>
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	<u>1,233,996</u>	<u>1,123,923</u>

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.

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

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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.

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

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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.

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

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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.

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

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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
	<u>1,042,799</u>	<u>1,042,799</u>	<u>968,817</u>	<u>968,817</u>

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	—	—
	<u>14,736</u>	<u>14,736</u>	<u>12,560</u>	<u>12,560</u>

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
	<u>20,461</u>	<u>20,461</u>	<u>19,235</u>	<u>19,235</u>

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

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

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
	<u>28,212</u>	<u>932,434</u>	<u>960,647</u>

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

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
	<u>954,277</u>	<u>6,370</u>	<u>960,647</u>	<u>918,667</u>

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

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

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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	2022
	No.	No.
£60,000 to £69,999	<u>2</u>	<u>1</u>

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	<u>513,780</u>
Depreciation	
At 1 April 2022	119,600
Charge for the year	<u>9,200</u>
At 31 March 2023	<u>128,800</u>
Carrying amount	
At 31 March 2023	<u>384,980</u>
At 31 March 2022	<u>394,180</u>

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.

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

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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	<u>681,600</u>	<u>10,044</u>	<u>691,644</u>
Impairment			
At 1 April 2022 and 31 March 2023		—	—
Carrying amount			
At 31 March 2023	<u>681,600</u>	<u>10,044</u>	<u>691,644</u>
At 31 March 2022	<u>706,710</u>	<u>10,044</u>	<u>716,754</u>

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	<u>38,781</u>	<u>30,768</u>

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
	<u>53,143</u>	<u>61,606</u>

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).

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

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

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
	<u>1,290,957</u>	<u>20,461</u>	<u>(28,212)</u>	<u>—</u>	<u>(25,110)</u>	<u>1,258,096</u>

	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
	<u>1,247,028</u>	<u>19,235</u>	<u>(30,235)</u>	<u>—</u>	<u>54,929</u>	<u>1,290,957</u>

Restricted funds

	At 1 Apr 22 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 23 £
Restricted Funds	<u>913,062</u>	<u>1,057,535</u>	<u>(932,434)</u>	<u>—</u>	<u>—</u>	<u>1,038,163</u>

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

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

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

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

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

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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	<u>1,123,923</u>	<u>110,073</u>	<u>1,233,996</u>

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

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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
	<u>1,042,799</u>	<u>968,817</u>
 Charitable activities		
Board and accommodation	13,311	12,560
Rent receivable	1,425	—
	<u>14,736</u>	<u>12,560</u>
 Investment income		
Income from listed investments	19,739	19,164
Bank interest receivable	722	71
	<u>20,461</u>	<u>19,235</u>
 Total Income	<u><u>1,077,996</u></u>	<u><u>1,000,612</u></u>

**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	484,050
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		
<i>Activities undertaken directly</i>		
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
	<u>954,277</u>	<u>910,160</u>
Governance costs		
Audit Fees	3,843	7,681
Governance costs - other type 1	261	453
Governance costs - other type 2	2,266	373
	<u>6,370</u>	<u>8,507</u>
Expenditure on charitable activities	<u>960,647</u>	<u>918,667</u>

