

**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  
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**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**

<b>Registered charity name</b>	The Liverpool Church of England Council for Social Aid (Incorporated)
<b>Charity registration number</b>	221709
<b>Company registration number</b>	00093802
<b>Principal office and registered office</b>	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

# **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 2025**

#### **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.

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

#### **Year ended 31 March 2025**

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 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

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

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

**Year ended 31 March 2025**

## **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;

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

#### **Year ended 31 March 2025**

- 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.

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

### **Year ended 31 March 2025**

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).



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

#### **Year ended 31 March 2025**

##### **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 Entwistle, 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

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**Year ended 31 March 2025**

### **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

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

#### **Year ended 31 March 2025**

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.

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

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

**Year ended 31 March 2025**

#### **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 through 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.

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

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

#### **Year ended 31 March 2025**

##### **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;

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#### **Year ended 31 March 2025**

- **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.

**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 2025**

**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.



**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 2025**

**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 2025**

### **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.

**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 2025**

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

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	—	1,197,107	<b>1,197,107</b>	1,130,943
Charitable activities	6	—	13,586	<b>13,586</b>	15,472
Investment income	7	15,053	15,855	<b>30,908</b>	25,119
Other income	8	—	—	<b>—</b>	1,448
<b>Total income</b>		<u>15,053</u>	<u>1,226,548</u>	<u><b>1,241,601</b></u>	<u>1,172,982</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	304,912	1,119,322	<b>1,424,234</b>	1,141,171
<b>Total expenditure</b>		<u>304,912</u>	<u>1,119,322</u>	<u><b>1,424,234</b></u>	<u>1,141,171</u>
<b>Net (expenditure)/income</b>		<u>(289,859)</u>	<u>107,226</u>	<u><b>(182,633)</b></u>	<u>31,811</u>
Transfers between funds		195,314	(195,314)	—	—
<b>Other recognised gains and losses</b>					
Gains from revaluation of fixed assets		260,990	—	<b>260,990</b>	61,646
<b>Net movement in funds</b>		<u>166,445</u>	<u>(88,088)</u>	<u><b>78,357</b></u>	<u>93,457</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,223,158	1,166,558	<b>2,389,716</b>	2,296,259
<b>Total funds carried forward</b>		<u>1,389,603</u>	<u>1,078,470</u>	<u><b>2,468,073</b></u>	<u>2,389,716</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 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 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	16	650,759	375,780
Investments	17	721,280	753,290
		<u>1,372,039</u>	<u>1,129,070</u>
<b>Current assets</b>			
Debtors	18	15,309	38,323
Cash at bank and in hand		1,137,568	1,297,826
		<u>1,152,877</u>	<u>1,336,149</u>
<b>Creditors: amounts falling due within one year</b>	19	<u>56,843</u>	<u>75,503</u>
<b>Net current assets</b>		<u>1,096,034</u>	<u>1,260,646</u>
<b>Total assets less current liabilities</b>		<u>2,468,073</u>	<u>2,389,716</u>
<b>Net assets</b>		<u>2,468,073</u>	<u>2,389,716</u>
<b>Funds of the charity</b>			
Restricted funds		1,078,470	1,166,558
Unrestricted funds:			
Revaluation reserve		882,851	637,203
Other unrestricted income funds		<u>506,752</u>	<u>585,955</u>
<b>Total unrestricted funds</b>		<u>1,389,603</u>	<u>1,223,158</u>
<b>Total charity funds</b>	21	<u>2,468,073</u>	<u>2,389,716</u>

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 £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(182,633)	31,811
<i>Adjustments for:</i>		
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
<i>Changes in:</i>		
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
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	15,053	19,737
Net cash from investing activities	15,053	19,737
<b>Net (decrease)/increase in cash and cash equivalents</b>	(160,258)	63,830
<b>Cash and cash equivalents at beginning of year</b>	1,297,826	1,233,996
<b>Cash and cash equivalents at end of year</b>	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.

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

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 March 2025**

#### **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 2025**

#### **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.

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

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 March 2025**

#### **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 2025**

#### 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 £
<b>Donations</b>			
Donations	—	18	18
<b>Grants</b>			
Grants receivable HMPPS	—	1,195,089	1,195,089
Grants receivable Cecil Pilkington Charitable Trust	—	2,000	2,000
Grants receivable Hope University Students	—	—	—
	<u>—</u>	<u>1,197,107</u>	<u>1,197,107</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	50	—	50
<b>Grants</b>			
Grants receivable HMPPS	—	1,129,893	1,129,893
Grants receivable Cecil Pilkington Charitable Trust	—	—	—
Grants receivable Hope University Students	—	1,000	1,000
	<u>50</u>	<u>1,130,893</u>	<u>1,130,943</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Board and accommodation	—	13,586	13,586
Rent receivable	—	—	—
	<u>—</u>	<u>13,586</u>	<u>13,586</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 2025

### 6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Board and accommodation	—	10,766	10,766
Rent receivable	4,706	—	4,706
	<u>4,706</u>	<u>10,766</u>	<u>15,472</u>

### 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
	<u>15,053</u>	<u>15,855</u>	<u>30,908</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income from listed investments	19,737	—	19,737
Bank interest receivable	5,382	—	5,382
	<u>25,119</u>	<u>—</u>	<u>25,119</u>

### 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

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

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

**Year ended 31 March 2025**

#### 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
	<u>304,912</u>	<u>1,119,322</u>	<u>1,424,234</u>
	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
	<u>126,549</u>	<u>1,014,622</u>	<u>1,141,171</u>

#### 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
	<u>1,420,394</u>	<u>3,840</u>	<u>1,424,234</u>	<u>1,141,171</u>

#### 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	<u>18,021</u>	<u>9,200</u>

#### 13. Auditors remuneration

	2025 £	2024 £
Fees payable for the audit of the financial statements	<u>3,840</u>	<u>3,840</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 2025

### 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
	<u>772,653</u>	<u>746,587</u>

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

	2025 No.	2024 No.
Number of staff	<u>24</u>	<u>24</u>

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

	2025 No.	2024 No.
£60,000 to £69,999	<u>2</u>	<u>2</u>

### 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 £
<b>Cost</b>	
At 1 April 2024	513,780
Transfers	155,000
<b>At 31 March 2025</b>	<u>668,780</u>
<b>Depreciation</b>	
At 1 April 2024	138,000
Charge for the year	18,021
Revaluations	(138,000)
<b>At 31 March 2025</b>	<u>18,021</u>
<b>Carrying amount</b>	
<b>At 31 March 2025</b>	<u>650,759</u>
At 31 March 2024	<u>375,780</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 2025

#### 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 £
<b>Cost or valuation</b>			
At 1 April 2024	743,246	10,044	<b>753,290</b>
Additions	—	—	—
Fair value movements	(32,010)	—	<b>(32,010)</b>
<b>At 31 March 2025</b>	<b>711,236</b>	<b>10,044</b>	<b>721,280</b>
<b>Impairment</b>			
At 1 April 2024 and 31 March 2025	—	—	—
<b>Carrying amount</b>			
At 31 March 2025	<b>711,236</b>	<b>10,044</b>	<b>721,280</b>
At 31 March 2024	<b>743,246</b>	<b>10,044</b>	<b>753,290</b>

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	<b>15,097</b>	38,111
Other debtors	<b>212</b>	212
	<b>15,309</b>	<b>38,323</b>

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

Company Limited by Guarantee

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 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
	<u>56,843</u>	<u>75,503</u>

### 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
	<u>1,223,158</u>	<u>15,053</u>	<u>(304,912)</u>	<u>195,314</u>	<u>260,990</u>	<u>1,389,603</u>
	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
	<u>1,258,096</u>	<u>29,965</u>	<u>(126,549)</u>	<u>—</u>	<u>61,646</u>	<u>1,223,158</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 2025

#### 21. Analysis of charitable funds *(continued)*

##### Restricted funds

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

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2024 £
Restricted Funds	<u>1,038,163</u>	<u>1,143,017</u>	<u>(1,014,622)</u>	<u>—</u>	<u>—</u>	<u>1,166,558</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 2025**

#### 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
	<u>1,166,558</u>	<u>1,226,548</u>	<u>(1,119,322)</u>	<u>(195,314)</u>	<u>1,078,470</u>
	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	<u>1,038,163</u>	<u>1,143,017</u>	<u>(1,014,622)</u>	<u>—</u>	<u>1,166,558</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 2025**

#### 22. Analysis of net assets between funds

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

  

	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)
<b>Net assets</b>	<b>1,223,158</b>	<b>1,166,558</b>	<b>2,389,716</b>

#### 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)	<b>1,137,568</b>

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

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

#### **Year ended 31 March 2025**

#### **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 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
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
	<u>1,197,107</u>	<u>1,130,943</u>
 <b>Charitable activities</b>		
Board and accommodation	13,586	10,766
Rent receivable	—	4,706
	<u>13,586</u>	<u>15,472</u>
 <b>Investment income</b>		
Income from listed investments	15,053	19,737
Bank interest receivable	15,855	5,382
	<u>30,908</u>	<u>25,119</u>
 <b>Other income</b>		
Other income	—	1,448
	<u>—</u>	<u>1,448</u>
 <b>Total income</b>	<u><u>1,241,601</u></u>	<u><u>1,172,982</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 2025**

	2025 £	2024 £
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
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
	<u>1,424,234</u>	<u>1,141,171</u>
 <b>Total expenditure</b>	 <u>1,424,234</u>	 <u>1,141,171</u>
 <b>Net (expenditure)/income</b>	 <u>(182,633)</u>	 <u>31,811</u>

**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 £
<b>Expenditure on charitable activities</b>		
<b>Direct Charitable Expenditure</b>		
<i>Activities undertaken directly</i>		
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
	<u>1,420,394</u>	<u>1,136,589</u>
<b>Governance costs</b>		
Audit Fees	3,840	3,840
Governance costs - other	—	125
Governance costs - other	—	617
	<u>3,840</u>	<u>4,582</u>
<b>Expenditure on charitable activities</b>	<u><u>1,424,234</u></u>	<u><u>1,141,171</u></u>