Docusign Envelope ID: B33086C0-A895-8166-8225-9593A2DE70DA

Liverpool In Arms

ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Charity Registration No. 1201002

Docusign Envelope ID: B33086C0-A895-8166-8225-9593A2DE70DA

LIVERPOOL IN ARMS

CONTENTS

	Page
Trustees' Annual Report	2
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7

Docusign Envelope ID: B33086C0-A895-8166-8225-9593A2DE70DA

The Trustees present their report and financial statements for the Charitable Incorporated Organisation (CIO) for the year ended 31st March 2025

The financial statements have been prepared in accordance with the charity's trust deed, 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 applicable in the UK and Republic of Ireland published (FRS 102) (effective 1st January 2015).

OBJECTIVES AND ACTIVITIES

The charitable objects of Liverpool In Arms are:

"The relief of poverty among homeless people in the City of Liverpool and the surrounding area by the provision of food, clothing, advice, and assistance."

The charity's primary purpose is to support people experiencing homelessness and people sleeping rough in Liverpool and the surrounding area.
The charity provides practical assistance designed to address immediate needs while also offering compassion, dignity and human contact to people who may be experiencing significant hardship. Activities include the provision and distribution of:

- Warm food and drinks
- Snacks and refreshments
- Clothing and footwear
- Sleeping bags
- Tents and other essential items
- Practical assistance and advice
- Emotional and social support
- A listening ear and human contact

The charity seeks to ensure that people experiencing homelessness are treated with dignity, respect and compassion.

Public Benefit

The Trustees confirm that they have had regard to the Charity Commission's guidance on public benefit when reviewing the charity's aims and activities.
Liverpool In Arms provides public benefit by relieving poverty and supporting people experiencing homelessness in Liverpool and the surrounding area.
The charity's activities provide direct practical assistance to people in need through food, clothing, essential items, advice and compassionate support.

ACHIEVEMENTS AND PERFORMANCE

FINANCIAL REVIEW

Total income for the period was £9,194 (Restated 2024: £49,033) of which £2,629 (Restated 2024: £13,911) related to funding for projects upon which restrictions are placed.

Total expenditure for the period was £21,110 (Restated 2024: £18,125) leaving a deficit for the year of £11,916 (Restated 2024: surplus £30,908).

At 31st March 2025 the charity's reserves stood at £18,992 (Restated 2024: £30,908) of which £2,694 (Restated 2024: £1,325) represented restricted funds

Docusign Envelope ID: B33086C0-A895-8166-8225-9593A2DE70DA

RISK MANAGEMENT

The Trustees have considered the principal risks facing the charity and have appropriate policies and procedures in place to help manage those risks.
Particular consideration is given to:

- Safeguarding vulnerable beneficiaries
- Safeguarding and management of volunteers
- Health and safety during outreach activities
- Financial controls
- Handling and use of charitable funds
- Trustee conflicts of interest
- Data protection and confidentiality
- Operational and reputational risks

The Trustees regularly review the charity's activities and procedures and will take appropriate action where risks are identified.

SAFEGUARDING

Liverpool In Arms recognises its responsibility to safeguard vulnerable adults and other vulnerable people who may come into contact with the charity.
The charity maintains safeguarding policies and procedures and expects all trustees and volunteers to act appropriately when supporting beneficiaries.
Any safeguarding concerns are dealt with in accordance with the charity's procedures and, where necessary, referred to the appropriate external authorities or agencies.

RESERVES POLICY

The Trustees recognise the importance of maintaining sufficient funds to enable the charity to continue operating and meeting its charitable objectives.
The level of reserves is reviewed by the Trustees having regard to the charity's expected expenditure, anticipated income and operational requirements.

As at the end of the financial year the unrestricted funds, totalled £16,298 (Restated 2024: £29,583)

PLANS FOR THE FUTURE

During the forthcoming year the Trustees intend to continue and develop the charity's support for people experiencing homelessness in Liverpool.

The charity aims to:

- Continue regular outreach activities.
- Provide food, drinks and essential supplies to people in need.
- Maintain and develop its volunteer network.
- Increase awareness of the charity and its work.
- Develop relationships with local organisations and other support services.
- Improve the range of practical assistance available to people experiencing homelessness.
- Continue strengthening the charity's governance, safeguarding and financial procedures.
- Seek additional donations and appropriate funding opportunities to support the charity's ongoing work.

Docusign Envelope ID: B33086C0-A895-8166-8225-9593A2DE70DA

The Trustees will continue to review the charity's activities and seek opportunities to increase the positive impact of its work within the local community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Liverpool In Arms is a registered Charitable Incorporated Organisation (CIO), number 1201002 registered on 14th November 2022, under the terms of the Constitution.

The Trustees are responsible for ensuring that the charity's activities are properly planned, monitored and carried out in accordance with its charitable objectives.

The charity operates with the support of unpaid volunteers. Volunteers play a central role in delivering the charity's services and supporting people experiencing homelessness in Liverpool.

The Trustees recognise the importance of appropriate safeguarding, financial controls, risk management, volunteer management and other governance procedures. The charity maintains policies and procedures appropriate to its activities and responsibilities.

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Liverpool In Arms
Charity Number	1201002
Address Office	17 Goldfinch Farm Road Liverpool L24 3UB
Trustees	Trustees at the time of signing of the report and trustees during the period
	Michael Comer (Appointed 28th November 2023) Neilsson Mail (Appointed 31st January 2025) Russell Green (Appointed 1st March 2025)
Accountants	LCVS, 151 Dale Street, Liverpool, L2 2AH
Bankers	The Co-Operative Bank Plc 1 Balloon Street Manchester M4 4BE

Signed on behalf of the Trustees

Signed by:

F4BC6414B9A042E...

01 October 2026

Neilsson Mail - Chair **Date**

Docusign Envelope ID: B33086C0-A895-8166-8225-9593A2DE70DA

LIVERPOOL IN ARMS
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Restated Total Funds 2024
Income and Endowments:					
Donations and Legacies	2a	6,565	-	6,565	35,122
Charitable Activities	2b	-	2,629	2,629	13,911
Total income		**6,565**	**2,629**	**9,194**	**49,033**
Expenditure on:	3	19,850	1,260	21,110	18,125
Total expenditure		**19,850**	**1,260**	**21,110**	**18,125**
Net income, Net movement in funds		**(13,285)**	**1,369**	**(11,916)**	**30,908**
Restated Total funds brought forward	9, 10	29,583	1,325	30,908	-
Total funds carried forward	8 - 10	16,298	2,694	18,992	**30,908**

The notes on pages 7 to 15 form part of these accounts.

Docusign Envelope ID: B33086C0-A895-8166-8225-9593A2DE70DA

LIVERPOOL IN ARMS
BALANCE SHEET AS AT 31ST MARCH 2025

	Notes	31st March 2025		Restated 31st March 2024	
Fixed assets		£	£	£	£
Tangible fixed assets	4		3,251		4,063
Current assets					
Debtors	6	-		-	
Cash at bank and in hand		16,458		26,845	
				26,845	
Current liabilities					
Creditors: amounts falling due within one period	7	(717)		(-)	
Net current assets		15,741		26,845	
Total assets less current liabilities			**18,992**		**30,908**
Funds:					
Unrestricted funds	8, 9		16,298		29,583
Restricted funds	8, 10		2,694		1,325
			18,992		**30,908**

Approved by Trustees on 01 October 2026 **.....**

Signed by:

F4BC5414B9A942F...

Neilsson Mail - Chair

Docusign Envelope ID: B33086C0-A895-8166-8225-9593A2DE70DA

1. Accounting Policies

Basis of Accounting

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

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

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

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Incorporated Organisation has adequate reserves to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charitable Incorporated Organisation's free reserves available for the Trustees to apply in accordance with the charitable objects.

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

Income recognition

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

Income from charitable activities is recognised on an accruals basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from investment relates to bank interest received and is recognised when the amount is certain. Income received on funds for a specific purpose is allocated to that fund were material.

Other Income relates to rental income and gains on disposal of tangible asset and is recognised when the amount is certain.

Docusign Envelope ID: B33086C0-A895-8166-8225-9593A2DE70DA

Fixed Assets

Capital expenditure is stated in the balance sheet at cost or revaluation less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Motor Vehicles – 20% Reducing Balance

Expenditure recognition

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

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relates to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the Charitable Incorporated Organisation.

Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charity.

Cash and cash equivalents

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

Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one period are not amortised.

Docusign Envelope ID: B33086C0-A895-8166-8225-9593A2DE70DA

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

Critical accounting estimates and judgements

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

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

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Cost of charitable activities relates to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charity. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charity

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The Charitable Incorporated Organisation benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The Charitable Incorporated Organisation is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

Docusign Envelope ID: B33086C0-A895-8166-8225-9593A2DE70DA

2. Income and endowments from:

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds Restated 2024
a. Donations and Legacies	**£**	**£**	**£**	**£**
Donations	6,565	-	6,565	32,622
General Grants	-	-	-	2,500
	6,565	**-**	**6,565**	**35,122**

Income from donations & legacies for year end 2024 related wholly to unrestricted funds

b. Charitable activities	**£**	**£**	**£**	**£**
Arnold Clark Community Fund	-	-	-	1,000
Citizen Advice Liverpool Household Fund	-	1,635	1,635	-
National Lottery Community Fund	-	-	-	10,000
Police Crime Commissioner for Merseyside	-	994	994	2,911
	-	**2,629**	**2,629**	**13,911**

3. Expenditure on Charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2025 £	Restated Total 2024 £
The relief of poverty among homeless people in the City of Liverpool and the surrounding area by the provision of food, clothing, advice, and assistance	15,049	6,061	**21,110**	**18,125**

Docusign Envelope ID: B33086C0-A895-8166-8225-9593A2DE70DA

a. analysed as follows:

	2025	Restated 2024
Direct charitable expenditure:	£	£
Equipment	7,986	3,961
Clothing	437	711
Activities & Events	58	2,256
Travel & Motor Expenses	1,364	1,189
Food Provisions	5,204	5,065
	15,049	**13,182**
Support & governance costs:	£	£
Repairs & maintenance	164	300
Accountancy Fee	717	-
Insurance	850	736
Memberships & Subscriptions	-	21
IT & Software	281	9
Staff Training	12	150
Storage	2,772	1,028
Sundry	453	2,162
Depreciation	812	537
	6,061	**4,943**
Total expenditure on charitable activities	**21,110**	**18,125**

£1,260 (Restated 2024: £12,586) of the above expenditure is restricted expenditure

b. **Staff Costs**

Staff costs were £Nil for the year ending 31st March 2025 (2024: £Nil)

c. Particulars of employees:

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

	2025	2024
Employees	**0**	**0**

No employee earned £60,000 per annum or more during the year end 2025 (2024: Nil)

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

No Out-of-pocket expenses were reimbursed during the year end (2024: Nil).

Docusign Envelope ID: B33086C0-A895-8166-8225-9593A2DE70DA

4. Tangible fixed assets

	Motor Vehicle	Restated Total
Cost	**£**	**£**
Restated Brought forward at 1st April 2024	4,600	4,600
Additions during the year	-	-
Balance at 31st March 2025	**4,600**	**4,600**
Accumulated Depreciation		
Restated Brought forward at 1st April 2024	537	537
Charge for the year	812	812
Balance at 31st March 2025	**1,349**	**1,349**
Net Book Value at 31st March 2025	**3,251**	**3,251**
Net Book Value at 31st March 2024	4,063	4,063

5. Debtors

	2025	2024
	£	**£**
Prepayments	-	-
Other Debtors	-	-
	-	**-**

6. Creditors: amounts falling due within one year

	2025	2024
	£	**£**
Accruals	717	-
	717	**-**

Docusign Envelope ID: B33086C0-A895-8166-8225-9593A2DE70DA

7. Analysis of Net Assets between Funds

2025	Tangible Fixed Assets	Net Current Assets	Total
Unrestricted Funds	**£**	**£**	**£**
General	2,192	14,106	16,298
Restricted Funds			
Citizen Advice Liverpool Household Fund	-	1,635	1,635
National Lottery Community Fund	1,059	-	1,059
Totals	**3,251**	**15,741**	**18,992**

Restated 2024	Tangible Fixed Assets	Net Current Assets	Total
Unrestricted Funds	**£**	**£**	**£**
General	2,738	26,845	29,583
Restricted Funds			
National Lottery Community Fund	1,325	-	1,325
Totals	**4,063**	**26,845**	**30,908**

8. Unrestricted Funds

		Movement in the year		
2025	Reserves at Beginning of year	Income	Expenditure	Reserves at End of year
	£	£	£	£
General Fund	**29,583**	**6,565**	**(19,850)**	**16,298**

		Movement in the year		
Restated 2024	Reserves at Beginning of year	Income	Expenditure	Reserves at End of year
	£	£	£	£
General Fund	**-**	**35,122**	**(5,539)**	**29,583**

General Fund - This fund is used to finance the charity's general activities and core costs outlined in the Trustees' Report.

Docusign Envelope ID: B33086C0-A895-8166-8225-9593A2DE70DA

9. Restricted Funds

2025	Reserves at Beginning of year £	Movements in the Period: Income £	Movements in the Period: Expenditure £	Reserves at end of year £
Citizen Advice Liverpool Household Fund		1,635	-	1,635
National Lottery Community Fund	1,325	-	(266)	1,059
Police Crime Commissioner for Merseyside	-	994	(994)	-
	1,325	**2,629**	**(1,260)**	**2,694**

2024	Reserves at Beginning of year £	Movements in the Period: Income £	Movements in the Period: Expenditure £	Reserves at end of year £
Arnold Clark Community Fund	-	1,000	(1,000)	-
National Lottery Community Fund	-	10,000	(8,675)	1,325
Police Crime Commissioner for Merseyside	-	2,911	(2,911)	-
	-	**13,911**	**(12,586)**	**1,325**

These are monies given to the Charity to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

Arnold Clark Community Fund – Support towards the purchase of tents clothing, and food for the homeless

Citizen Advice Liverpool Household Fund - Support towards the purchase of tents, clothing and food for the homeless

National Lottery Community Fund – Support towards starting costs & the purchase of vehicles

Police Crime Commissioner for Merseyside – Support towards the ongoing costs of the charity

Docusign Envelope ID: B33086C0-A895-8166-8225-9593A2DE70DA

10. Operating Lease Commitments

There were no financial commitments falling due as at 31st March 2025 (2024: Nil).

11. Related Party Transactions

There were no related party transactions during the year ended 31st March 2025 (2024: none)

12. Prior year adjustment

Prior year figures have been restated to correct an historic error relating to depreciation of Motor Vehicles. Depreciation had not previously been recorded in accordance with the charity's accounting policy. The correction has resulted in accumulated depreciation on 31 March 2024 increasing by £537 and unrestricted reserves decreasing by the same amount. The comparative figures for the year ended 31st March 2024 have also been restated to include a previously omitted bank account and the related transactions recorded through that account

a) Statement of financial activities for the year ended 31st March 2024

	£
Reported net movement in funds	932
General Grants Income	2,500
Restricted Grants Income	13,911
Gifts & Donations Income	24,245
Repairs & Maintenance Expense	(300)
Equipment Expense	(2,725)
Clothing Expense	(711)
Activities & Events Expense	(2,256)
Insurance Expense	(736)
Memberships & Subscriptions Expense	(21)
IT & Software Expense	(9)
Travel & Motor Expense	(312)
Food provisions Expense	(5,065)
Storage Expense	(1,028)
Sundry Expense	(80)
Motor Vehicle Purchases removed from Sundry Expenses	3,100
Depreciation of motor vehicles	(537)
Restated net movement in funds	**30,908**

b) Balance Sheet as at 31st March 2024

	£
Reported total funds	932
Fixed asset motor vehicle costs	4,600
Fixed asset motor vehicle depreciation	(537)
Bank & Cash at Hand	25,913
Restated total funds	**30,908**

Docusign Envelope ID: B33086C0-A895-8166-8225-9593A2DE70DA

LIVERPOOL IN ARMS
DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2025

	2025	Restated 2024
INCOME	**£**	**£**
Grant Income	2,629	16,411
Gifts & Donations	6,565	32,622
Total Income	9,194	49,033
EXPENDITURE		
Charitable activities		
Repairs & Maintenance	164	300
Equipment	7,986	3,961
Clothing	437	711
Activities & Events	58	2,256
Accountancy Fee	717	-
Insurance	850	736
Memberships & Subscriptions	-	21
IT & Software	281	9
Travel & Motor Expenses	1,364	1,189
Food Provisions	5,204	5,065
Staff Training	12	150
Storage	2,772	1,028
Sundry	453	2,162
Depreciation	812	537
Total expenditure on charitable activities	(21,110)	(18,125)
Net income for the year	**(11,916)**	**30,908**

(This page does not form part of the statutory financial statements)