REGISTERED COMPANY NUMBER: 00212940 (England and Wales)
REGISTERED CHARITY NUMBER: 234028

Report of the Trustees and

Financial Statements

for the Year Ended 31 December 2025

for

The Liverpool Church of England Scripture Readers' Society Incorporated

DJH Business Advisers Ltd
Oriel House
2-8 Oriel Road
Bootle
L20 7EP

The Liverpool Church of England Scripture Readers' Society Incorporated

Contents of the Financial Statements for the Year Ended 31 December 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9

The Liverpool Church of England
Scripture Readers' Society
Incorporated (Registered number: 00212940)

Report of the Trustees
for the Year Ended 31 December 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are for the advancement of religion, namely by providing grants to Church of England parishes in the City of Liverpool. The grants are to assist parishes with the costs of employing lay workers.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

How our activities deliver public benefit:

Our main activities are set out under the objectives and activities heading above. The charity supported four Church of England parishes during the year, overall contributing £14,500 (2024: £10,000) towards the cost of employing lay persons.

Significant activities

The charity, which has no paid staff, is dependent on income from its investments to undertake its activities. The investment policy of the Society is to maintain a balance between income and capital growth, following the advice of their investment advisors.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Investment income has been sufficiently balanced to cover overheads and to enable our grantmaking to be retained at a level similar to the previous year.

Investment performance

The Trustees have continued to review regularly the society's investment portfolio in conjunction with the stockbrokers, to ensure that the balance between income and capital growth is maintained.

FINANCIAL REVIEW

Reserves policy

The Trustees aim to distribute the whole of their income after expenses and retain sufficient liquid assets to cover half the normal level of annual expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment, appointment and induction of new trustees

Members are appointed or elected in accordance with the Articles of Association of the Company, and new members are given a brief induction into the nature and the running of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00212940 (England and Wales)

Registered Charity number

234028

Registered office
Oriel House
2 - 8 Oriel Road
Bootle
Merseyside
L20 7EP

Trustees
A Harvey
D G Roughley (deceased 27.6.25)
N Bishop
Ms R E Read (appointed 8.5.26)

Independent Examiner
DJH Business Advisers Ltd
Oriel House
2-8 Oriel Road
Bootle
L20 7EP

Bankers
Barclays plc
48-50 Lord Street
Liverpool
L2 1TD

Investment advisors
Evelyn Partners
Royal Liver Building
Pier Head
Liverpool
L3 1NY

29/09/2026

Approved by order of the board of trustees on ..... and signed on its behalf by:



.....
N Bishop - Trustee

Independent examiner's report to the trustees of The Liverpool Church of England Scripture Readers' Society Incorporated ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Suzanne Draper

Suzanne Draper FCCA ACA

DJH Business Advisers Ltd
Oriel House
2-8 Oriel Road
Bootle
L20 7EP

Date: 29/09/2026

The Liverpool Church of England Scripture Readers' Society Incorporated

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 December 2025

	Notes	31.12.25 Unrestricted funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Investment income	2	**25,081**	28,712
EXPENDITURE ON			
Raising funds	3	**6,256**	5,049
Charitable activities			
Grants to Church of England parishes		**14,500**	10,000
Other		**3,870**	3,720
Total		**24,626**	18,769
Net gains on investments		**14,797**	4,182
NET INCOME		**15,252**	14,125
Other recognised gains/(losses)			
Gains on revaluation of fixed assets		**43,378**	3,836
Net movement in funds		**58,630**	17,961
RECONCILIATION OF FUNDS			
Total funds brought forward		**713,042**	695,081
TOTAL FUNDS CARRIED FORWARD		**771,672**	713,042

The notes form part of these financial statements

The Liverpool Church of England
Scripture Readers' Society
Incorporated (Registered number: 00212940)

Balance Sheet
31 December 2025

	Notes	**31.12.25 Unrestricted funds £**	31.12.24 Total funds £
FIXED ASSETS			
Investments	6	**764,819**	698,300
CURRENT ASSETS			
Debtors	7	**-**	664
Cash at bank		**15,111**	16,475
		15,111	17,139
CREDITORS			
Amounts falling due within one year	8	**(8,258)**	(2,397)
NET CURRENT ASSETS		**6,853**	14,742
TOTAL ASSETS LESS CURRENT LIABILITIES		**771,672**	713,042
NET ASSETS		**771,672**	713,042
FUNDS	9		
Unrestricted funds		**771,672**	713,042
TOTAL FUNDS		**771,672**	713,042

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29/09/2026 and were signed on its behalf by:

.....
N Bishop - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs
Expenditure on the governance costs of the charity includes expenditure that relates specifically to the strategic and future development of the charity.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Dividends and fixed interest	**25,081**	28,712

continued...

3. RAISING FUNDS

Investment management costs

	31.12.25	31.12.24
	£	£
Portfolio management	**6,256**	5,049

4. GRANTS PAYABLE

	31.12.25	31.12.24
	£	£
Grants to Church of England parishes	**14,500**	10,000

The total grants paid to institutions during the year was as follows:

	31.12.25	31.12.24
	£	£
Christ Church and Holy Trinity	**3,000**	3,000
St James In the City	**5,000**	4,000
St Philemons	**4,000**	3,000
St Matthews	**4,000**	-
Uncleared Cheques from Prior Years	**(1,500)**	-
	14,500	10,000

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

6. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2025	**698,300**
Additions	**214,409**
Disposals	**(191,267)**
Revaluation gain on fixed asset investments	**43,377**
At 31 December 2025	**764,819**
NET BOOK VALUE	
At 31 December 2025	**764,819**
At 31 December 2024	698,300

The cost of the quoted investments at 31st December 2025 amounted to £678 416 (2024: £627,104)

Investments were valued at the mid-point of the quotation in the Stock Exchange official list at 31st December 2025.

continued...

6. FIXED ASSET INVESTMENTS - continued

Assets held on a recognised Stock Exchange are as follows:

	2025 £	2024 £
UK Investments Income	614,037	457,486
Overseas Investment Income	150,783	240,814
	764,820	698,300

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Other debtors	**-**	664

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Accrued expenses	**8,258**	2,397

9. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General fund	**605,903**	**58,630**	**20,734**	**685,267**
Revaluation Reserve	**107,139**	**-**	**(20,734)**	**86,405**
	713,042	**58,630**	**-**	**771,672**
TOTAL FUNDS	**713,042**	**58,630**	**-**	**771,672**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	**25,081**	**(24,626)**	**58,175**	**58,630**
TOTAL FUNDS	**25,081**	**(24,626)**	**58,175**	**58,630**

continued...

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds	695,081	17,961	713,042
TOTAL FUNDS	695,081	17,961	713,042

Comparative net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds	28,712	(18,769)	8,018	17,961
TOTAL FUNDS	28,712	(18,769)	8,018	17,961

Transfers between funds

A transfer from the revaluation reserve to the general fund reflects the realisation of gains and losses crystallising in respect of previously revalued fixed asset investments disposed of in the year.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.