



**Faiths4Change Trustees' Report and Accounts
for the year ended 30 June 2023**

Registered Charity number: 1138834

Registered Company number: 7201450

England and Wales

**Trustees' Report and Accounts
For the year ended 30 June 2023**

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REFERENCE AND ADMINISTRATIVE INFORMATION
For the year ended 30 June 2023

Patrons	Right Reverend Paul Bayes, Bishop of Liverpool (retired March 2022)	
Trustees	Philip Leigh Laird Ryan Jonathan Watchorn Piara Miah Donald Thompson (retired) Seana Roberts Helen Eaton Lucy Atkinson	Chair Vice Chair Treasurer
Director	Annie Merry	
Company Secretary	Rachel Hardy	
Registered Office and Principal Business Office	St James' House, 20 St James' Road, Liverpool L1 7BY	
Bankers	The Cooperative Bank plc, PO Box 250, Delf House, South Way, Skelmersdale WN8 66WT	
Registration numbers	Charity: 1138834 Company: 07201450 England & Wales	

CHAIR'S REPORT

For the year ended 30 June 2023

As we move into our new financial year – 2024 – we celebrate our 20th anniversary!

As we look back over this our 19th year, what a successful year it has been for Faiths4Change. Having shown the adaptability and resilience to make it through and recover from the pandemic years, we were determined that this year would be about consolidating our position so we can continue to plan for a future that best supports those we serve. On the advice of our Treasurer and under the careful watch of our Finance Manager, Hanni, we mindfully set about steadying the ship, taking stock and growing reserves. We knew we needed to steer this course for the long-term benefit of our organisation, our team and those we serve.

Our core reason for being as a charity is to enable people to contribute to the improvement of their physical and natural environments whilst enjoying opportunities to improve their own health and well-being. Embedded in this are educational opportunities allowing people to learn new ways to make a positive difference in our shared and somewhat troubled world.

Our projects continue to centre around the three core areas of land, creative circular economy and Faith and climate. And our mission has been to continue to attract, learn and co-create projects with participants of all ages and diverse backgrounds.

Drawing on the breadth of expertise held within our team, our work ranges widely from plant and food growing to planning, building and developing community and school garden sites. Project Coordinator Zarah has been working hard through our Cool Wirral and Diocese of Liverpool NZC2030/Eco Church partnerships to encourage volunteers and partners to engage in environmental and social justice issues. This includes tackling the carbon footprints of their daily lives and their associated buildings. Our work with schools, headed up by Project coordinator Rachel provides wonderful opportunities for children to interact positively with their environment whilst we benefit from their enthusiasm and inquisitiveness. We are also fortunate to be working with students from two universities.

Project Coordinator Emma has been doing a fantastic job of developing a Multifaith Chaplaincy Wellbeing Hub Garden with Chester University. Our team has also been welcoming student nurses and paramedics on placement from Liverpool John Moore's University to help them engage with communities through our land-based projects.

Our three outstanding community gardens bring people together to learn, share and contribute to the planning and development of these open spaces and the growing of food. This food is then either shared as a meal or taken home by participants or gifted as organic produce to be distributed from an inner-city foodbank. This year, approximately 441.150kg of fresh organic vegetables, fruit and herbs with an approximate market value of £2,095.86 was grown by volunteers in our Roots in the City Garden and distributed from Micah Foodbank at St Brides' church.

Thanks to Crystal, Creative Projects Worker and Kath, Growing Support & Communications Worker for their continued commitment and leadership on the Roots in the City project and to all the volunteers who make it possible. All 3 of our community gardens were recognised with RHS Neighbourhood in Bloom certificates this year and congratulations must go to volunteers, Tom and Carol and our Project Coordinator, Rachel from our Secret Garden. They were invited to represent Merseyside on the BBC North West Tonight / RHS Tatton community show garden project. With representative gardeners from all areas in the North West they worked with the Garden Ninja to design, plant, maintain and engage visitors in the show garden at RHS Tatton. Emma has also shown great leadership in this garden,

particularly in employing her woodworking skills in construction projects which have been undertaken. These have included an outdoor shelter/classroom and a composting toilet.

Rachel has also co - developed and facilitated our work at Adelaide House, with women living in one of only six Female Approved Premises in the country. Together they enjoy the therapeutic benefits of connecting with nature through their own garden, seasonal cooking and creative craft activities as a group.

As an organisation, we endeavour to practice what we preach and are committed to becoming carbon-literate whilst actively adding to and implementing a carbon reduction plan. Our broader strategically targeted activity around environmental/climate justice extends to collaborating on a regional level, contributing to initiatives like the climate partnership in Liverpool City Region and participating in the advisory board for the Mersey Forest Strategic Plan.

We also engage widely in initiatives such as the Liverpool Food Growers Network, Transition Towns Climate Cafes and the Knowledge Quarter Sustainability Network. Additionally, we are involved in the Friends of the Earth Warm Homes campaign, this year we worked on creating a quilt with our regular groups, including women from Adelaide House.

As we look ahead to our twentieth anniversary year, a review wouldn't be complete without recognition of and a huge thank you to, our trustees and to our Director, Annie Merry. Annie has guided, shaped and secured funding for our work since our beginnings. Her hard work and vision have been a major factor in the success we have enjoyed over the years and in ensuring continued success into the future.

We also thank all our volunteers and those who have funded and supported us along the way.



Phil Leigh
Chair of Trustees
1st March 2024

TRUSTEES' ANNUAL REPORT

For the year ended 30 June 2023

The trustees present their report and accounts for the year ended 30 June 2023

Reference and Administrative Information

The registered name of the Charity is Faiths4Change. Additional information is shown on page 2 of this document.

Structure, Governance and Management

Constitution and organisation

The Charity is a company limited by guarantee.

Trustees

The directors of the charitable company are its trustees for the purpose of charity law and are referred to throughout this report as trustees. The trustees when complete consist of at least 3 and not more than 9 individuals.

The trustees who served during the year and up to the date of this reports are set out on page 2.

The trustees may at any time co-opt any individual, who is qualified to be appointed as a trustee to fill a vacancy in their number or as an additional trustee, but a co-opted trustee holds office only until the next AGM, or until the next election of trustees takes place, whichever is the sooner.

One third (or the number nearest one third) of the trustees must retire each year, or at the AGM should the charity hold one. If no AGM takes place, then trustee elections should take place annually at a General Meeting called for the purpose. Those longest in office should retire first and the choice between any of equal service being made by drawing lots. A retiring trustee who remains qualified may be reappointed.

All trustees give their time freely and no trustee remuneration was paid in the year. Details of trustees' expenses are disclosed in note 11 of the accounts. Trustees are required to disclose all relevant interests and register them with the Administrator and in accordance with the Charity's policy withdraw from decisions where a conflict of interest arises.

Objectives

The charity's objects are specifically restricted to the following:

- i) To promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment, and in particular to bring together faith communities to work towards improving the environment of disadvantaged communities within the North West of England. North West of England is the geographical area covering Cumbria, Lancashire, Merseyside, Cheshire & Greater & the city of Manchester.
- ii) To advance the education of the public in the conservation, protection and improvement of the physical and natural environment, particularly within disadvantaged communities in the North West of England

TRUSTEES' ANNUAL REPORT (cont.)

For the year ended 30 June 2023

The charity carries out its objects in the following ways:

Partnership Working

Achieving our charitable objectives relies on building and sustaining trusted relationships; maintaining and growing our knowledge and commitment to learning and sharing; and being bold and innovative in our partnership working to achieve significant change. These continue to be our significant strengths.

- i) **To promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment, and in particular to bring together faith communities to work towards improving the environment of disadvantaged communities within the North West of England. The North West of England is the geographical area covering Cumbria, Lancashire, Merseyside, Cheshire & Greater & the city of Manchester.**

Specific Grant Funded Projects

Roots in the City is a long-term partnership project between Faiths4Change and St Michael's in the City Church, Liverpool L1 5BD – one of 3 churches that make up the St Luke's in the City Parish. Several grants were awarded in this financial year for activities to develop a sustainable Eco Hub of partnership activities at the Church, mostly linked to the conservation, protection, and improvement of church land for the benefit of the wider community.

This was our first year entering the garden into the RHS North West Britian In Bloom Neighbourhood Awards – we received a Level 3 Award.

Roots in the City supported by Support for Asylum Seekers, Churches Together in the Merseyside Region (July 2022 – June 2023). SAS grant support contributed to elements of the project that provided direct benefits for people seeking asylum and refuge, from volunteering opportunities, to growing fresh organic vegetables and herbs in the community garden that are donated to a food bank accessed mainly by people seeking asylum and refuge.

Grow Your Own with Linda's supported by Linda McCartney Foods (February 2023 - March 2024). This active group aims to provide a space at the Roots in the City Garden for young people to learn to grow their own food. The group is for anyone aged 16-30 and meets every Thursday evening during spring & summer. This year autumn / winter sessions have been delivered monthly. Food continues to be a major attraction for participants, and everyone loves taking fresh ingredients home to cook with. It's also a space for making friends, sharing, celebrating life, and exploring new ideas. We visited Farm Urban, an underground hydroponics food growing programme.

Feeding Liverpool, Household Support Fund October 2022 – March 2023.

Providing a warm healthy lunch to everyone who attends our weekly Grow Well Together group at Roots in the City is a social occasion, an opportunity to eat fresh

food and the Feeding Liverpool funding made this a reality, it also contributed to the heating element of the hall hire costs.

Nature4Health & Green Recovery Challenge supported by Mersey Forest (May 2022 – May 2023). Funding provided for 3 x 12 weekly programmes connecting health and nature, we created a warm and welcoming atmosphere by listening, learning, sharing, and building relationships to enable people to improve their health and wellbeing. We worked in partnership with the Open Eye Gallery to deliver a host of tree themed sessions together. We contributed to A History of Liverpool City Region Through Its Trees through photography workshops, learning skills, exploring local trees, sharing stories and having conversations about local green spaces. Participants maintained contact via a WhatsApp group sharing photos and giving support to others that were unable to attend when ill.

The Secret Garden is a long-term neighbourhood partnership, facilitated by Faiths4Change. Several grants were awarded in this financial year for activities to develop a sustainable community garden in which people, the land and neighbourhood flourish through regular gardening, wood working, food growing, learning, sharing, connecting, and taking notice.

This was our first year entering the garden into the RHS North West Britian In Bloom Neighbourhood Awards – we received a Level 3 Award.

Outdoor Classroom Construction supported by The Duchy of Lancaster Benevolent Fund (September 2022 – June 2023)

A group of 5-6 volunteers, some with wood work experience, some without, have successfully built an outdoor classroom 5.4 x 3.6m that is being used for storing equipment, sheltering from inclement weather, cooking and craft activities as well as learning-based activities.

Compost Toilet Construction supported by Local Giving / Magic Little Grants
Alongside the outdoor classroom, we have also built a functioning compost toilet for visitors and volunteers to use.

“Creating a shelter & a toilet facility has meant we can deliver regular activity regardless of weather, people attending and benefitting are now comfortable and able to stay on site for longer sessions. These projects have been about more than constructing these much-needed buildings, they have enabled volunteers to learn new and unexpected skills, grow in confidence, trust and community.”

The Secret Garden Open Day supported by Liverpool Food Growers Network (August 2022). We hosted an open day as part of the Liverpool Food Growers Network community garden open days to increase local awareness of the garden, engage new gardeners & wood workers, publicise the work so far and gain new ideas as part of a wider network.

Nature4Health & Green Recovery Challenge supported by Mersey Forest (September 2022 – May 2023). Funding provided for 2 x 12 weekly programmes of gardening and building activities enabling those attending to grow in confidence, both socially and in ability. Friendships have formed and a space where people can be

honest, open, and hopefully feel better. The food we have grown has resulted in sharing of recipes and how to use different/unfamiliar vegetables. The building work particularly attracted men, who took a lead in certain tasks and worked together to ensure completion. In spring 2023, we were offered an amazing opportunity to collaborate on an RHS BBC North West show garden at the RHS Tatton Show. Participating and being mentored through the process of designing a show garden border at Tatton, felt like a celebration of all the commitment and hard work of the volunteers.

Secret Garden Weekly Programme supported by Liverpool City Council Mayoral Neighbourhood Fund (June 2022 – April 2023). Support has enabled us to plan, develop, prepare, recruit, and deliver 20 weekly gardening / structure building sessions. We've also undertaken weekly communication including social media, blog updates and photos. Sharing what we are doing, who's involved, the offer and benefits of engagement using a variety of media has increased awareness of the Secret Garden, engagement and support for its development and continuation.

Nature4Health at La Salle Hotel Kitchen Garden supported by Mersey Forest (February 2022 – November 2022). Working with partner location – La Salle – we facilitated 2 x 12-week programmes focused on food growing, cooking and wellbeing through nature connection. Participants grew, harvested, cooked, and ate together weekly. We created a WhatsApp group for the members, and this has exceeded our expectations, sharing thoughts, photos and encouraging each other to attend the workshops but to also share recipes and experiences. Most participants had been motivated to grow their own food at home. Some attendees are continuing to learn more on the City and Guilds level 1 Horticulture course.

Multifaith Chaplaincy Wellbeing Hub Garden supported by the University of Chester (September 2022 – July 2023). Getting students to engage and sign up to the new weekly gardening group was difficult in the beginning, but with regular posts on the student 'shout out' platform more came along to visit. The slow growth of the group worked better as the small number of students attending built trust and friendships; they were then able to welcome and support new students that came along. Once the weather improved and more students were out on campus our presence in the garden also attracted more interest. Students and staff started using the garden to work, eat lunch and hold meetings, eventually word naturally spread. For several students this gardening group has been an opportunity to make friends outside of their usual circles and for others it has been a place of safety, well-being, and support. Seeing this garden take shape and a strong community forming so quickly has also been a delight. Watching the frogspawn turn into froglets, the pond brimming with life. Vegetables maturing and being turned into soup to feed the students and the surprise and delight as the students harvested potatoes for the first time.

This was our first year entering the garden into the RHS North West Britain In Bloom Neighbourhood Awards – we received a Level 3 Award.

Cool Places of Worship 3 supported by Wirral Metropolitan Borough Council (September 2021 – October 2022). Engaging and working with places of worship to undertake actions to reduce their carbon footprint as part of delivering Wirral's climate

strategy Cool 2. We continue to work with 8 initial places of worship: 7 Christian churches and 1 mosque and a further 4 Christian churches. Actions are practical and have focused on de-carbonising and heating buildings / optimal warmth; food including reducing waste & growing and youth engagement.

Cool Places of Worship 4 supported by Wirral Metropolitan Borough Council (October 2022 – September 2023). Engaging and working with places of worship to undertake actions to reduce their carbon footprint as part of delivering Wirral's climate strategy Cool 2. This year 6 places of worship acted as seeds to grow clusters of other places of worship, thereby engaging a further 36 places of worship. The clusters addressed key areas of the Cool strategy to work on, then engaging widely to share the key area via workshops, film and social justice engaged events. In addition, together we engaged strategic level decision makers within the faith communities and created an online knowledge platform with a padlet of resources: [Cool Wirral Knowledge Platform \(faiths4change.org.uk\)](https://faiths4change.org.uk)

ii) **To advance the education of the public in the conservation, protection and improvement of the physical and natural environment, particularly within disadvantaged communities in the North West of England**

Specific Grant Funded Projects:

Net Zero Carbon / Eco Church supported by the Diocese of Liverpool and Benefact (August 2021 – March 2022 / April 2022 – March 2027). Building on our work in partnership with the Diocese of Liverpool over the last 5 years, this project enables us to work closely with Anglican churches to support them to make a commitment to become Net Zero Carbon by 2030 by undertaking a range of actions. Actions include becoming an Eco Church, creating a Worship & Teaching Plan, undertaking a Net Zero Carbon plan, and working with the buildings team to complete energy data information, have a detailed building survey and explore opportunities to raise funds to install decarbonising measures. We have also created an online resource that churches that we work with can contribute to: [NZN2030 Knowledge Platform \(faiths4change.org.uk\)](https://faiths4change.org.uk)

The Great Swap Shop supported by MRWA Community Fund (July 2022 – April 2023). We worked in partnership with Liverpool World Centre on this project; our focus was on fixing clothes and changing behaviours to reduce textile consumption and waste with teachers and pupils in schools across the Liverpool City Region. The project featured a teachers' conference, 4 x borough wide pupil's mock UN COP 27 conferences and in-school workshops and resources. Children developed research, speech making and debating skills. They were proactive and creative around negotiating and suggesting solutions as well as gaining an understanding of the effect of climate change in different parts of the world and the role that textile production plays in this.

Workshops inspired young people to take action around sustainability/fast fashion and to promote the project message more widely to the rest of their school through actions, assemblies and campaigns. Schools / eco clubs engaging parents and

students in swap shops and the importance of reuse of costumes, uniforms and regular clothes, toys and books to reduce cost and waste.

‘Sowing the Seeds 4 Environmental Change’ our not-for-profit chargeable educational support and practical delivery service.

Regular Services

Micah Liverpool – Community Food Growing & Gifting. Our commitment to grow and gift organic food for the foodbank at St Bride’s Church is partly funded by a regular financial commitment by Micah Liverpool which contributes to the Growing Support & Communications Worker salary.

A seasonal term time service for St Michael’s RC Primary School, Kensington, Liverpool. The Busy Bees gardening group engages children from different year groups in exploring, shaping, and enjoying the many benefits of the school garden from food to nature. The children are enthusiastic explorers and observers of all life in the garden, they enjoy sowing seeds, tasting, and growing food, digging, watering, discovering small creatures, and just being outdoors.

A year-round food and nature connected garden service for Adelaide House, Liverpool. Adelaide House is a voluntary managed 20 bed women/female approved premises. The therapeutic benefits of these weekly sessions are significant with women advising of improved mood, more energy and being in the moment outside in nature. During the cold months residents enjoying taking part in craft activities which offer opportunities to work together, express their creativity and make gifts.

Higher Education England – Liverpool John Moore’s Nursing and Paramedic Student Placements

We have been welcoming student nurses and student paramedics on placement via the HEE Liverpool John Moore’s University Programme since summer 2022. Nurses are on placement with us for 4 weeks; Paramedics for 1 week. Students engage with members of communities on health and wellbeing and experience the social, physical, and emotional benefits of community rooted activities.

TRUSTEES' ANNUAL REPORT (cont.)
For the year ended 30 June 2023

Public Benefit Statement

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers and duties.

Financial Review

Reserves Policy

F4C has an excellent track record in obtaining work and a strong control of costs. It also has a high-quality customer base, which makes bad debts very unlikely. We undertook a planned approach to creating a Reserves Policy in 2019. A deposit account was opened with the Co-operative Bank. The Trustees designated this as solely for Reserves and set regular amounts which have been allocated monthly since April 2019 with a view to building reserves to cover 3 months expenditure should it be required.

Going Concern

The trustees have carried out an assessment of going concern for 12 months from the approval of the accounts and have concluded that the charity will be able to meet its liabilities as they fall due and is therefore a going concern. The trustees are willing to provide personal guarantees to ensure that the charity can meet its liabilities as they fall due for a period of 12 months from the signing of the accounts.

Risk Management

Development of a Risk Register and mitigation actions.

Funds held as Custodian Trustee

No funds have been held as custodian trustee.

On behalf of the Board of Trustees



Phil Leigh
Chair of Trustees
1st March 2024

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees, who are also directors for Faiths4Change for the purposes of company law, are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The trustees are required under company law to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make reasonable and prudent judgements and estimates;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records;
- safeguarding the organisation's assets;
- taking reasonable steps for the prevention and detection of fraud.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the trustees



Phil Leigh
Chair of Trustees
1st March 2024

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the trustees of Faiths4Change

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity 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 comply 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.
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 the 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.

Ian Wright, B.A., F.C.A.
Chartered Accountant
15 Stretton Drive
Southport
Merseyside PR9 7DR

2024

STATEMENT OF FINANCIAL ACTIVITIES**(Incorporating Income and Expenditure Account)****For the year ended 30 June 2023**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income from:					
Donations and legacies	2	13,096	107,816	120,912	86,018
Charitable activities	3	39,625	-	39,625	37,570
Investments	4	61	-	61	-
Total income		52,782	107,816	160,598	123,588
Expenditure on:					
Charitable activities	5	43,726	120,268	163,994	102,541
Total expenditure		43,726	120,268	163,994	102,541
Net income (expenditure)		9,056	(12,452)	(3,396)	21,047
Other recognised gains and losses		-	-	-	-
Net movement in funds before transfers		9,056	(12,452)	(3,396)	21,047
Gross transfers between funds		-	-	-	-
Net movement in funds		9,056	(12,452)	(3,396)	21,047
Fund balances at 1 July 2022	16,17	5,061	15,989	21,050	3
Fund balances at 30 June 2023	16,17	14,117	3,537	17,654	21,050
The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.					
All income and expenditure derive from continuing activities.					

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 16 to 23 form an integral part of these accounts.

BALANCE SHEET
Company number 7201450
as at 30 June 2023

	Note		2023 £		2022 £		
Fixed assets							
Tangible assets	10		1,536		1,137		
Current assets							
Stock	11	1,600		1,600			
Debtors	12	19,375		17,156			
Cash at bank & in hand	13	12,786		14,742			
		33,761		33,498			
Creditors due within one year	14	13,796		7,788			
Net current assets (liabilities)			19,965		25,710		
Creditors due after one year	15		(3,847)		(5,797)		
Total assets less current liabilities	16,17		17,654		21,050		
The funds of the charity:							
Unrestricted funds			14,117		5,061		
Restricted funds			3,537		15,989		
Total funds	16,17		17,654		21,050		

In approving these financial statements as directors of the company we hereby confirm the following:

For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 1) The members have not required the company to obtain an audit for its accounts for the year in question in accordance with section 476.
- 2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

These accounts were approved by the Board of Trustees on 1st March 2024

Signed on behalf of the Board by:

A handwritten signature in black ink, appearing to be 'PL' or 'Phil Leigh'.

Phil Leigh
Chair of Trustees
1st March 2024

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

1. Accounting Policies

1a Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006 and the UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

Faiths4Change meets the definition of a public benefit entity under FRS 102. Assets and

liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The functional currency used by Faiths4Change is the £ Sterling.

1b. Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis, under the historical cost convention.

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company has adequate resources 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.

1c. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

1d. Deferred income

Income from donations and grants, including capital grants are deferred when the following conditions are met:

- a) when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods
- b) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in income until the preconditions for use have been met.

1e. Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1f. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1g. Funds Accounting

All income and expenditure together with gains and losses are allocated to a specific charitable fund.

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be used solely for particular areas of the charity's work or for specific projects being undertaken by the charity. Further details of restricted funds together with their purposes are set out in note 14.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

1h. Tangible fixed assets and depreciation

Tangible assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset into its working condition for its intended use, dismantling and restoration costs and borrowing costs capitalised.

Plant and machinery and fixtures, fitting, tools, and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write each asset off over its anticipated useful economic life. A full year's depreciation charge is charged in the year of acquisition and no depreciation is charged in the year of disposal.

Office equipment 20% pa on the reducing balance basis

Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that economic benefits associated with the item will flow to the charitable company and the cost can be measured reliably.

Repairs, maintenance and minor inspection costs are expensed as incurred.

Tangible assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the Statement of Financial Activities.

1i. Stock

Stocks are stated at the lower of cost and net realisable value.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1j. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1k. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

1l. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

1m. Pension costs

The company operates a defined contribution plan for its eligible employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payment obligations. The contributions are recognised as an expense when they are due. Amounts not paid are shown in creditors or accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

1n. Cash Flow Statement

The trustees have taken advantage of adopting Update Bulletin 1 of the Charities SORP (FRS102) in order to disapply the requirement to produce a cash flow statement.

1o. Related Parties

There were no transactions with related parties.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
2 Donations and legacies				
Grants receivable	11,757	107,816	119,573	84,095
Donations	<u>1,339</u>	<u>-</u>	<u>1,339</u>	<u>1,923</u>
	<u>13,096</u>	<u>107,816</u>	<u>120,912</u>	<u>86,018</u>
3 Charitable activities				
Fees	39,625	-	39,625	37,570
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>39,625</u>	<u>-</u>	<u>39,625</u>	<u>37,570</u>
Income from charitable activities has been applied to the following activities:				
Promote conservation of the environment			<u>39,625</u>	<u>37,570</u>
4 Investment income				
Interest receivable	<u>61</u>	<u>-</u>	<u>61</u>	<u>-</u>

5 Charitable activities expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Cost of events	8,056	7,526	15,582	7,082
Salaries and wages (note 7)	31,218	107,460	138,678	87,454
Associates fees	-	-	-	-
Volunteer expenses	722	90	812	540
Staff training and welfare	360	502	862	240
Travel and subsistence	942	445	1,387	447
Rent	1,603	136	1,739	1,634
Support costs (note 6)	825	4,109	4,934	5,144
	<u>43,726</u>	<u>120,268</u>	<u>163,994</u>	<u>102,541</u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

6 Support costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Telephone	208	531	739	658
Postage, stationery and printing		221	221	121
Small equipment and materials			-	436
Repairs and maintenance		20	20	200
Website and IT support		2,219	2,219	1,561
Depreciation	308	76	384	284
General office costs	129	393	522	749
Sundry expenses		289	289	541
Independent examiner's fees		360	360	360
Loan interest payable	180		180	234
	<u>825</u>	<u>4,109</u>	<u>4,934</u>	<u>5,144</u>

7 Staff costs

	2023 £	2022 £
Salaries and wages	132,648	85,715
Social security costs	3,556	184
Pension costs	2,474	1,555
	<u>138,678</u>	<u>87,454</u>

8 Number of employees

	2023	2022
Engaged in charitable activities	<u>9</u>	<u>6</u>
Full time equivalents	<u>7</u>	<u>3</u>

There were no employees with emoluments in excess of £60,000

9 Trustees remuneration and expenses

	2023 £	2022 £
Remuneration	-	-
Expenses	<u>-</u>	<u>-</u>

The charity is managed by the trustees.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

10 Tangible fixed assets

	Office Equipment £	Total £
Cost		
At 1 July 2022	6,175	6,175
Additions during the year	783	783
Disposals during the year	-	-
At 30 June 2023	<u>6,958</u>	<u>6,958</u>
Cumulative depreciation		
At 1 July 2022	5,038	5,038
Add charge for year	384	384
At 30 June 2023	<u>5,422</u>	<u>5,422</u>
Net book value		
At 1 July 2022	1,137	1,137
At 30 June 2023	<u>1,536</u>	<u>1,536</u>
11 Stock	2023	2022
	£	£
Raw materials and consumables	<u>1,600</u>	<u>1,600</u>
12 Debtors	2023	2022
	£	£
Trade debtors	19,375	13,156
Prepayments and accrued income	-	4,000
	<u>19,375</u>	<u>17,156</u>
13 Cash at bank and in hand	2023	2022
	£	£
Cash in hand	25	25
Bank	<u>12,761</u>	<u>14,717</u>
	<u>12,786</u>	<u>14,742</u>
14 Creditors due within one year	2023	2022
	£	£
Trade creditors	2,095	1,982
Tax and social security costs	1,434	1,223
Accruals and deferred income	8,137	2,453
Bank	-	-
Bounce Back Loan	<u>2,130</u>	<u>2,130</u>
	<u>13,796</u>	<u>7,788</u>
15 Creditors due after one year	2023	2022
	£	£
Bounce Back Loan	<u>3,847</u>	<u>5,797</u>
	<u>3,847</u>	<u>5,797</u>

NOTES TO THE FINANCIAL STATEMENTS

Faiths4Change

For the year ended 30 June 2023

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6 Funds movements

	Balance at 1 July 2022 £	Income £	Expenditure £	Transfers in (out) £	Balance at 30 June 2023 £
Restricted funds					
OLSN Faith Leaders	2,286	-	2,286	-	-
Torus CIF	1,421	-	1,421	-	-
Cool Places	300	-	300	-	-
Nature4Health Lockdown	857	-	857	-	-
DMGF Garden	398	500	898	-	-
Wirral MBC	4,230	-	4,230	-	-
La Salle	1,344	2,000	3,344	-	-
CNZ	5,136	51,502	56,638	-	-
MRWA Swap Shop	17	6,500	6,517	-	-
Liverpool CVS	-	2,774	1,574	-	1,200
Waterloo	-	2,113	2,113	-	-
City of Liverpool	-	4,265	4,265	-	-
Liverpool University	-	200	200	-	-
Chester University	-	10,000	9,091	-	909
Wirral Metropolitan Borough	-	9,940	9,112	-	828
Cheshire West	-	8,000	8,000	-	-
Community Forest Trust	-	2,667	2,667	-	-
Duchy of Lancaster	-	3,500	3,500	-	-
Citizens Advice	-	1,000	1,000	-	-
Community Foundation	-	2,500	1,900	-	600
YHA England	-	355	355	-	-
	15,989	107,816	120,268	-	3,537
Unrestricted fund	5,061	52,782	43,726	-	14,117
	21,050	160,598	163,994	-	17,654
Total funds					

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7 Analysis of net assets between funds at 30 June 2023

	Tangible fixed assets £	Net current assets (liabilities) £	Creditors due after one year £	Total £
Restricted funds				
Liverpool CVS	-	1,200	-	1,200
Chester University	-	909	-	909
Wirral Metropolitan Borough	-	828	-	828
Community Foundation	-	600	-	600
	-	3,537	-	3,537
Unrestricted fund	1,536	16,428	(3,847)	14,117

Faiths4Change

Total funds	<u><u>1,536</u></u>	<u><u>19,965</u></u>	<u><u>(3,847)</u></u>	<u><u>17,654</u></u>
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