

BIRMINGHAM CHURCHES TOGETHER

31 DECEMBER 2020

TRUSTEES REPORT AND FINANCIAL STATEMENTS

Registered Charity No: 243931

BIRMINGHAM CHURCHES TOGETHER

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The following pages do not form part of the Statutory Financial Statements:

22. Detailed Statement of Financial Activity - Ecumenical Development
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BIRMINGHAM CHURCHES TOGETHER**CHARITY NO. 243931****TRUSTEES' REPORT****31 DECEMBER 2020**

The Trustees present their annual report and financial statements for the year ended 31 December 2020. The financial statements comply with the Charities Act 2011, the Constitution 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 (FRS102) (updated 1 January 2019).

Objectives, activities, achievements and performance

The object of Birmingham Churches Together is to promote mutual understanding and fellowship among the Churches which accept Jesus Christ as God and Saviour for the wellbeing of all the citizens of Birmingham and surrounding areas.

The objectives are achieved through its Ecumenical Development work and its Restore project detailed below. Public benefit is met by actively encouraging members of different denominations to work and worship together and collectively to support those who are disadvantaged, regardless of their beliefs, thereby enabling them to join in and partake in the benefits of the community.

The Trustees' have reviewed the guidance on public benefit issued by the Charity Commission and consider that our aims and activities as set out below fulfil the criteria. The trustees consider the guidance on public benefit each year.

Ecumenical Development

Birmingham Churches Together (BCT) encourages greater cooperation between Christian churches in order that they may better serve the people of Birmingham and Solihull. There is increased public benefit when Churches are enabled to work together in partnership serving the whole community, regardless of status, class or ethnicity.

After 14 years in post, Ecumenical Development Officer Revd Colin Marsh retired on 31 March 2020. Colin's retirement coincided with the imposition of the first national Covid-19 lockdown, which, along with the ensuing significant decrease in income experienced by BCT's sponsoring Churches, caused the recruitment of Colin's successor to be put on hold. Robert Mountford, Ecumenical Officer for the Black Country and Staffordshire, took on an interim, part-time role as BCT Ecumenical Officer. He was helped in the work by interim Communications Officer Lou Bayliss. The interim arrangement continued throughout 2020. Together, Robert and Lou were able to maintain and develop the ministry of BCT in Birmingham and Solihull, albeit with gaps due to their limited time availability.

A major priority in Ecumenical Development is relevant and helpful communication. During the Covid-19 pandemic, with lockdowns and/or travel restrictions in place for much of the year, the importance – and the possibilities – of electronic communication increased dramatically. The Birmingham Ecumenical e-Newsletter was issued every six to eight weeks, reaching 1,100 people on each occasion. Articles, events and job adverts are published on the BCT website on a regular basis.

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The website was viewed on average by 5,000 users per month. BCT's profile on social media stood at around 650 followers on Facebook and 1,000 on Twitter. The information shared through these media informs local congregations of the wider Christian context and resources them to engage more effectively in their local neighbourhoods.

BCT partnered with St Chad's Cathedral to put on 24 hours of unbroken prayer in January 2020. Pray24Brum brought together churches from across the Christian traditions to pray for the city. BCT remains a lead partner in a Churches' planning group helping the city's faith community to connect with the organising committee of the Birmingham 2022 Commonwealth Games. The planning group will also act as a conduit for information relevant to the wider faith community across the West Midlands region. During the second half of 2020, BCT played its part in the development of the new 'Time4Change' group. The death of George Floyd in the USA on 25 May 2020 drew international attention, not least in the UK. A group of leaders drawn from Birmingham's historic, new and Black-majority Churches engaged in conversation, which led to regular online meetings and the production of a 15-point, anti-racism 'Birmingham Charter.'

In order to fulfil their role as a hub for Birmingham's and Solihull's Christian community, BCT's Ecumenical Development workers continued to strengthen existing relationships with a wide variety of organisations and congregations - and to develop new connections. BCT frequently receives enquiries as a first port-of-call from a range of churches and organisations seeking to strengthen connection and relationship with people of faith in the city. Each contact is offered points of connection and, when appropriate, information is shared across BCT's electronic communications.

During the year, BCT liaised with the following Churches (listed in alphabetical order): The Anglican Diocese of Birmingham, the Apostolic Pastoral Congress, Assemblies of God, Central England Quakers, the Church of God of Prophecy, the Churches of Christ, the Elim Pentecostal Church, the Heart of England Baptist Association, the Methodist Church (both the Birmingham Circuit and the Birmingham District), the Redeemed Christian Church of God, the Roman Catholic Archdiocese of Birmingham, the Salvation Army, the Syro-Malabar Catholic Church and the United Reformed Church.

BCT also liaised with the following organisations (in alphabetical order): A Call To Action, the Adavu Project, the As-one campaign, Betel, Birmingham Christian Homeless Forum, the Birmingham City Leaders' Prayer network, Birmingham City Mission, Birmingham Taize, Burn 24/7, Christian Aid, the Cinnamon Network, City Centre Churches, ChaplaincyPlus, Churches and Industry Group Birmingham, Church of Sanctuary, Churches Together in Britain and Ireland, Churches Together in England, the Church Urban Fund, Compassion UK, Ecumenical Estates Group, Ethical Money Churches, Erdington Churches Together, the Eternal Wall of Answered Prayer, the Feast, Forge Missional Training, 'Friends/Neighbours/Changemakers,' HeartEdge, Hope Together, Home for Good, Jericho Foundation, Kitchen Table Talks, the Ladder Apprenticeship Foundation, Manresa Link, the Maryvale Institute, the Message Trust, Narthex

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Sparkhill, Near Neighbours, Newman University, Pause for Hope, Places of Welcome, Premier Radio, Queen's Ecumenical Foundation, Safe Families for Children, Safe Spaces for Young People, the Saltmine Trust, Shine Youth, the St Peter's Saltley Trust, the Trauma Healing Institute, Thrive Together Birmingham, Thy Kingdom Come, Unity Prayer East Birmingham, Urban Devotion, West Midlands Faith in Action and the World Prayer Centre.

Restore

2020 began with strategic aims to appoint a Befriending Women's Worker to add capacity to the women's work; to strengthen funding and look for longer term funding; to continue to develop an intentional but informal English language element in our men's and women's group social activities; and to develop our befriending scheme and make 50 new matches during the year. This all followed on from our renewed vision launched in autumn 2019. Restore's vision is for a society into which all refugees and asylum seekers are welcomed, valued and integrated.

So, from the beginning of 2020 we continued the development of men's and women's activities, matched more volunteer befrienders, ran a training course for new volunteers and started to see income coming in from funding applications.

However, no-one had envisaged that we would need to respond to a pandemic or the challenges of lockdown and social distancing from 23 March. How could an organisation focused on face-to-face befriending adapt to lockdown and social distancing?

At a Connection Coalition webinar on loneliness, we heard a really stark statement "the health impact of loneliness has been found to be comparable to smoking 15 cigarettes a day, equal to a 26 per cent increase in the likelihood of mortality". That underlined the importance of maintaining and building supportive relationships at this time of increased isolation for many.

Restore asked our volunteers to move from face-to-face to remote befriending, contacting their befriendee using WhatsApp video calls. We also knew other refugees and asylum seekers who were on their own, without any other family members. As they would benefit from a befriender, we started a temporary remote befriending scheme on 1 April where we invited existing volunteers to take on additional befriendees during lockdown and video call them once a week. We also matched new volunteers from our February training course. Volunteers have been creative with one teaching chess remotely and others having cooking lessons from their befriendees online.

During 2020, we received 107 new referrals which is lower than usual. The resettlement scheme for Syrian refugees was halted in March so we lost a major source of referrals. However, we gained referrals of asylum seekers being housed in initial accommodation for far longer than usual.

By the end of 2020 Restore had made a total of 67 new matches in 2020: 13 were started before the pandemic and 54 after lockdown. That is the second highest total ever and we are proud of all that our staff and volunteers have accomplished to support refugees and asylum seekers through this challenging time. Many of those temporary matches have continued and become longer term matches. At the end of 2020, we had 117 ongoing befriending matches from 2020 and earlier years.

What is the impact of befriending? One refugee recently wrote, "I thought that protection can be provided on legal and physical grounds. However, I realised that Restore provides another valuable

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form of protection which is the spiritual one. Restore embraced me and made my isolated lonely life, viable and sociable. I felt that Restore saved me from trauma and found my befriender was more than a friend but an angel and brother." One beneficiary, who was finding lockdown challenging due to health issues said, "I'm waiting for Tuesday every week! It's good when I speak with my befriender." An asylum seeker with low level mental health issues said after a call "Even now I feel a lot better because you talked to me, thank you so much!" Befriending also impacts the volunteer, "Being a befriender helps me to enjoy the diversity of Birmingham, to see life from another perspective and to feel that I am playing a tiny part in making my city more welcoming."

Restore ran 2 awareness raising and training courses with 90 people attending. In October, we ran our first training course via Zoom. 60 participants attended beating our previous course record of 41 attendees. This also opened the course up to a few people from other parts of the country, at least one of whom was interested in becoming a remote befriender.

In the first 3 months of 2020, we were able to run some group social activities in the community: 6 men's events, 3 women's events with 35 women attending at least one event and a family party in February half-term attended by 54 adults and children. We were aware of the ongoing challenge of having fewer male volunteers than female volunteers which means that fewer male clients are befriended than female clients. So in June, we restarted men's group activities via Zoom and since then there have been 14 Zoom events. Over the whole year there were 20 men's events with 66 men attending at least one session.

Restore engaged in working for change work through active participation in meetings of the West Midlands Strategic Migration Partnership's Voluntary Sector Working Group, Birmingham City Council's City of Sanctuary Partnership Board, the Steering committee for Migration Policy and Practice: Birmingham and the Black Country, Birmingham City Council's Migration Forum, Birmingham City of Sanctuary (voluntary) Committee and the refugee support sector's Destitution Steering Group. Restore was a partner in Birmingham's response to destitution through the Hope Projects and with Celebrating Sanctuary promoted Refugee Week and refugee arts. Restore is a partner in the Lift the Ban campaign that is lobbying the Government to give asylum seekers the right to work after 6-months in the asylum system. We signpost to the services of many other organisations including St Chad's Sanctuary, the Hope Projects, the British Red Cross, Refugee and Migrant Centre and the Central England Community Law Centre – Birmingham.

The year ended with some staffing changes. Geraldine Hunt retired as part-time Admin Assistant at the end of December after 10.5 years' service. Rachel Dale, Befriending Co-ordinator, gave notice that she would move to a new job with an anti-trafficking project on 10 January 2021, after 6 years with Restore. We are grateful to both Geraldine and Rachel to all they have contributed to the service of Restore, refugees and asylum seekers.

We are extremely grateful for the generous commitment of befrienders, support of groups, offers in-kind and financial giving from individuals, churches and community fundraising events. Despite the challenges faced by many charities nearly all areas of funding for Restore increased during 2020 compared to the previous year.

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TRUSTEES' REPORT (continued)

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We were delighted to receive grants specifically to help us through the coronavirus crisis from the National Lottery Community Fund (via a Coronavirus Community Support Fund grant) and from the Heart of England Community Foundation Coronavirus Resilience Fund. During the year we were hugely grateful to receive financial support from the following grant-making trusts: Barrow Cadbury Trust, South Birmingham Friends Institute Trust, Roughley Trust, William A Cadbury Trust, Allen Lane Foundation, 29th May 1961 Charitable Trust, W F Southall Trust, Ashworth Trust, Cole Trust, George Henry Collins Charity, Richard Kilcuppe's Charity, Grimmitt Trust, Archer Trust, Leigh Trust, Alfred Haines Trust, G J W Turner Trust, Bernard Piggott Trust, Edward and Dorothy Cadbury Trust, John Avins Trust, Movement for Good (Ecclesiastical Insurance), Bite Sized Pieces Trust and Garrod Family Trust.

A massive thank you to everyone who supported Restore financially in 2020. We ended the year in a healthy financial position having received some funding restricted for 2021 and other funds designated for a new part-time Befriending Women's Worker post.

Financial review

The costs of Birmingham Churches Together Ecumenical Development work have been met from income of the constituent Groups as stated in the Statement of Financial Activity. The overall activities of Birmingham Churches Together, including Restore, show a surplus for the year of £66,345 (Ecumenical Development £11,654, Restore £54,691). Total funds are now £210,114 (Ecumenical Development £79,255, Restore £130,859). Both projects have navigated the Covid 19 pandemic successfully so far, closely monitoring costs and income levels to ensure sustainability and accessing additional funds where possible. Trustees will continue to assess the impact on an ongoing basis and respond accordingly.

Reserves Policy

The level of reserves held by Birmingham Churches Together for its Ecumenical Development work and for Restore should be sufficient to cover six months operating costs in addition to sums set aside for proposed specific campaigns. The unrestricted reserves for Ecumenical Development work amount to £79,255. Restore's general reserves amount to £90,792. Six months operating costs are estimated at £75,000 based on the 2021 budget, the excess is used to offset fluctuations in the level of restricted funding for core work and is also available for any new initiatives.

Investments

Where investments are held, the Trustees' policy is to hold them as ethically as is possible to bring in Growth and Income without undue risk. Currently no investments are held. Surplus cash funds are being held in interest bearing bank accounts.

Remuneration and expenses of Trustees

It is not the policy of Birmingham Churches Together to remunerate its Trustees. No expenses or remuneration have been paid in either the current year or in 2019.

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TRUSTEES' REPORT (continued)

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Risk

Trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks. These risks are monitored and regularly reviewed.

Structure, Governance & management

Birmingham Churches Together (BCT) is a charity governed by a constitution. Trustees are appointed at the Annual General Meeting by nominated representatives of the Churches who are full members of BCT. The Presidents of BCT are ex-officio members of the Trustees body. A small group of Trustees are appointed to a Co-ordinating Group who oversee the day to day governance of the charity and scrutinise documents in preparation for Trustee meetings. The Trustees directly oversee and manage the strategic development of its Ecumenical work. BCT's projects of Restore and Birmingham Churches Together Training are supported by separate management groups. These groups nominate a member to serve as a Trustee.

Although BCT does not offer specific training for Trustees, those appointed can avail themselves of the training offered through member churches.

Reference & administrative details

Registered charity name: Birmingham Churches Together

Registered charity number: 243931

Registered address:
The Jericho Building
196-198 Edward Road
Balsall Heath
Birmingham
B12 9LX

The Trustees who served during the year were:

Presidents

Most Revd. Bernard Longley, Roman Catholic Archbishop of Birmingham
Rt. Revd. David Urquhart, Anglican Bishop of Birmingham
Rev Ian Howarth, Free Churches Moderator and Chair of the Co-ordinating Committee

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Appointed by members through the Annual General Meeting

Rev Steve Faber, URC Moderator

Sister Margaret Walsh

Mauricio Silva

Katarzyna Jolliffe

Rev David Emanuel Ellis, Baptist Regional Minister (appointed 20/10/20)

The Membership of Birmingham Churches Together is made up of representatives from:

Anglican Diocese of Birmingham

Roman Catholic Archdiocese of Birmingham

Birmingham Methodist District

Heart of England Baptist Association

West Midlands Synod of the United Reformed Church

West Midlands Division of the Salvation Army

The Society of Friends Central England Area Meeting

Fellowship of Churches of Christ

The principal staff:

Ecumenical Development Officer, Robert Mountford

Restore Project Coordinator, Jeremy Thompson

The Principal Bankers:

CAF Bank Ltd

West Malling

Kent ME19 4JQ

Independent Examiner:

Karen Hanlan, ACA

12 Waterloo Close

Wellesbourne

CV35 9JG



Ian Howarth Trustee

8th June 2021

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CHARITY NO. 243931
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Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its 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 principals in the Charities SORP 2015;
- make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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 Charities Act 2011 and the provisions of the Constitution. 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.

Independent Examiner's Report to the Trustees of Birmingham Churches Together

I report to the trustees on my examination of the accounts of Birmingham Churches Together ('the Charity') for the year ended 31 December 2020 which are set out on pages 10 to 21.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Karen Hanlan, Institute of Chartered Accountants, England & Wales
Karen Hanlan Independent Examiner Limited
12 Waterloo Close
Wellesbourne
CV35 9JG

Date 8th June 2021

BIRMINGHAM CHURCHES TOGETHER

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED

31 DECEMBER 2020

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income from:				
Donations and legacies (Note 4)	58,730	172,028	230,758	147,943
Charitable activities (Note 5)	-	-	-	369
Investments - Bank interest	19	68	87	173
Total Income	58,749	172,096	230,845	148,485
Expenditure on:				
Raising funds	2,105	13,196	15,301	16,517
Charitable activities	40,686	108,513	149,199	247,102
Total Expenditure (Note 6)	42,791	121,709	164,500	263,619
Net income/(expenditure) and net movement in funds	15,958	50,387	66,345	(115,134)
Reconciliation of funds				
Total funds brought forward	63,297	80,472	143,769	258,903
Transfer of funds	0	0	-	-
Total funds carried forward	79,255	130,859	210,114	143,769

BIRMINGHAM CHURCHES TOGETHER

BALANCE SHEET AS AT 31 DECEMBER 2020

	Notes	2020 £	2019 £
Fixed Assets			
Tangible assets	8	-	-
Current Assets			
Debtors	9	14,322	10,025
Cash at bank and in hand	10	203,099	135,459
		<u>217,421</u>	<u>145,484</u>
Current Liabilities			
Creditors: amounts falling due within one year	11	(7,307)	(1,715)
Net current assets		<u>210,114</u>	<u>143,769</u>
Net assets		<u>210,114</u>	<u>143,769</u>
Funds of the charity			
Restricted funds	15a	130,859	80,472
Unrestricted designated funds	3	-	4,040
Unrestricted general funds		<u>79,255</u>	<u>59,257</u>
Total charity funds		<u><u>210,114</u></u>	<u><u>143,769</u></u>

Approved on behalf of the
Birmingham Churches Together
on 8th June 2021


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Ian Howarth, Trustee

BIRMINGHAM CHURCHES TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES

Basis of accounting

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 (FRS102) (updated 1 January 2019) - (Charities SORP (FRS102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

In preparing these financial statements Update Bulletin 1 to the Charities SORP (FRS102) has been adopted and consequently a Statement of Cash flows has not been prepared.

Churches Together Birmingham meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy note

Going Concern statement

The financial statements have been prepared on a going concern basis which assumes that the charity will continue to operate. The validity of this assumption is dependent upon the continuance of support from the charity's key funders and stakeholders and in response to the progress made by the charity in pursuing a viable budget including the obtaining of further grants and donations. The charity's business plan shows that the charity will be able to operate in the foreseeable future. Based on this understanding the trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objects of the charity and which have not been designated for other purposes.

Restricted funds are restricted to the use that the monies were received for.

The Designated Fund is a Special Purposes Fund for Ecumenical Development work and is currently used to set aside monies for further Promotions and the Ecumenical Development Officers Sabbatical.

Relationship between Ecumenical Development work and the charity's projects

In preparing these accounts, the Trustees require that the Restore project be self-funding and is not to be supported from the Charity's Ecumenical Development work.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES (continued)

Within the Statement of Financial Activity all funds received for the projects of Restore are accounted for as Restricted Funds. Within each of the projects some funding may be for specific purposes or for general use, this breakdown is identified in note 14b.

Unrestricted Funds: Donations and Other Income received which is available for use on any project or activity, as the Trustees shall agree. It is the policy of the Trustees to allocate all unrestricted funds to its Ecumenical Development work, since each project is required to be self-funded.

Designated Funds: The allocation of Unrestricted Funds to a specific activity within its Ecumenical Development work. Such funds which remain after the project has been completed or which have been replaced by Restricted Funds form part of the Unrestricted Funds and may be credited back to that fund.

Restricted Funds: Donations and Other Income, including Grants, which may be used only for the specific project for which they were made available. Any surplus, except where immaterial, is returned to the Donor.

Income

Income represents the amount derived from subscriptions, fundraising, donations and grants and is recognised where the charity is legally entitled to the income, ultimate receipt is probable and the amount can be quantified with reasonable accuracy. Donations are recognised when received.

Income relating to future periods, as a result of donor imposed conditions specifying the time period, has been treated as deferred income.

Income dependent on certain conditions, amounting to more than mere administrative requirements, is recognised when the conditions have been fulfilled.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis. Expenditure is classified under the following activity headings:

- Costs of raising funds comprises the costs of publicity and fundraising activity.
- Expenditure on charitable activity includes the costs of the project delivery undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

BIRMINGHAM CHURCHES TOGETHER**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019****1 ACCOUNTING POLICIES (continued)****Fixed assets**

Depreciation is provided on Office Furniture, Fittings and Equipment at rates calculated to write off the cost of items of £1,000 or more over the expected life of the asset, usually 3 years. Assets costing Less than £1,000 are written off in the year of purchase.

Taxation

As a registered charity no provision is considered necessary for taxation.

Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable on or within a three month notice period.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors 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.

2. GENERAL ACCUMULATED FUND

The General Accumulated Fund represent the unrestricted funds of Ecumenical Development only.

3. DESIGNATED FUNDS

The Designated Funds represented the funds of Ecumenical Development and at the beginning of the year stood at £4,040, being £2,400 website update and £1,640 being the remaining funds of the BCT Training project on closure, these funds were spent during 2020.

BIRMINGHAM CHURCHES TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

4. DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total
	£	£	2020 £
Donations - individuals	-	35,633	35,633
Donations - Churches	-	20,424	20,424
Legacies		10,400	10,400
Membership subscriptions	58,730	-	58,730
Grants:			
Barrow Cadbury	-	21,000	21,000
The National Lottery Community Fund	-	20,836	20,836
Heart of England Covid Resilience Fund		3,000	3,000
Other Grants	-	52,450	52,450
Other	-	8,285	8,285
	<u>58,730</u>	<u>172,028</u>	<u>230,758</u>

Previous year	Unrestricted	Restricted	Total
	£	£	2019 £
Donations - individuals	-	26,264	26,264
Donations - Churches	-	13,721	13,721
Membership subscriptions	62,790	-	62,790
Grants:			
Barrow Cadbury	-	19,000	19,000
Other Grants	-	21,000	21,000
Other	-	5,168	5,168
	<u>62,790</u>	<u>85,153</u>	<u>147,943</u>

5. CHARITABLE ACTIVITIES

Previous year	Unrestricted	Restricted	Total
	£	£	2019 £
Grants:			
Miscellaneous	-	369	369
	<u>-</u>	<u>369</u>	<u>369</u>

BIRMINGHAM CHURCHES TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

6. EXPENDITURE

	Unrestricted	Restricted Total	2020	Total 2019
	£	£	£	£
Cost of raising funds:				
Staff costs	1,285	6,549	7,834	7,076
Allocation of support costs	819	6,647	7,466	9,441
	<u>2,105</u>	<u>13,196</u>	<u>15,301</u>	<u>16,517</u>
Cost of charitable activities:				
Staff costs	28,943	101,865	130,808	163,608
Grants on closure of Training project	-	-	-	17,000
Amounts returned to funder	-	-	-	31,200
Programme activity costs	-	1,263	1,263	5,389
Travel expenses	253	-	253	2,538
Rent & insurance	4,916	10,261	15,177	17,835
Meetings/conferences	-	-	-	414
Telephone, print, stationery	38	936	974	499
Website development	2,704	-	2,704	10,074
Subscriptions	525	-	525	525
Sundry expenses	1,427	251	1,678	1,142
Subscriptions cancelled	-	-	-	3,520
Governance costs - professional fees	1,000	-	1,000	-
¹ Accountancy charges	1,700	584	2,284	2,799
Less support costs allocated to raising funds	(819)	(6,648)	(7,467)	(9,441)
	<u>40,686</u>	<u>108,513</u>	<u>149,199</u>	<u>247,102</u>
Total expenditure	<u>42,791</u>	<u>121,709</u>	<u>164,500</u>	<u>263,619</u>

¹ Includes fee for Independent Examination of £590 and Finance Support charge of £350

7. STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES

	Total 2020 £	Total 2019 £
Salaries	114,372	139,441
National Insurance	5,146	7,918
Pension costs	8,031	15,305
Freelance staff	10,963	7,958
Other	130	62
	<u>138,642</u>	<u>170,684</u>

Staff Numbers

Full-time equivalent excluding trustees:

	2020 Number	2019 Number
Management, fundraising and admin	0.50	1.50
Project Management	4.50	5.00
	<u>5.00</u>	<u>6.50</u>

BIRMINGHAM CHURCHES TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

No employee had emoluments in excess of £60,000 (2019: £nil).

The charity trustees were not paid or received any benefits from employment with the charity in the year (2019: £nil). No expenses relating to travel or subsistence were reimbursed to any trustee during the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

The charity contributes into Group Personal Pension Plans for most employees. These pension plans are defined contribution in nature and as required under FRS102 the annual cost is recognised as incurred and included in the Statement of Financial Activities. One member of staff is a member of the Clergy Pension Fund however access to the fund is via the Birmingham Diocesan Board of Finance and as such the Charity is not responsible for any liabilities in relation to the scheme's deficit and contributions are simply reimbursed to the Diocese.

8. TANGIBLE FIXED ASSETS

	Office Equipment £
Cost	
At beginning and end of year	5,288
Depreciation	
At beginning of year	5,288
Charge for the year	-
At end of year	5,288
Net Book Value	
At 31 December 2019 & 2020	-

9. DEBTORS

	General £	Restricted £	2020 Total £	2019 Total £
Income receivable	12,093	588	12,681	8,548
Prepayments	692	949	1,641	1,477
	<u>12,785</u>	<u>1,537</u>	<u>14,322</u>	<u>10,025</u>

10. BANK BALANCES

	General £	Restricted £	2020 Total £	2019 Total £
Cash in Interest Bearing Accounts	23,834	128,844	152,678	96,890
Cash in non-interest Bearing Accounts	49,503	918	50,421	38,569
	<u>73,337</u>	<u>129,762</u>	<u>203,099</u>	<u>135,459</u>

BIRMINGHAM CHURCHES TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

11. CREDITORS

	2020	2019
	£	£
Creditors and Accruals	7,307	1,715
Deferred income	-	-
	<u>7,307</u>	<u>1,715</u>

12. CONTROLLING INTERESTS

The charity is controlled by the trustees.

13. RELATED PARTY TRANSACTIONS

There have been no transactions with related parties during the year which require disclosure in these financial statements.

14. NET ASSETS BY FUND

	Unrestricted funds	Restricted funds	2020 Total funds
	£	£	£
Fixed assets	-	-	-
Debtors	12,785	1,537	14,322
Cash	73,337	129,762	203,099
Creditors less than 1 year	(6,867)	(440)	(7,307)
	<u>79,255</u>	<u>130,859</u>	<u>210,114</u>

Previous year	Unrestricted funds	Restricted funds	2019 Total funds
	£	£	£
Fixed assets	-	-	-
Debtors	7,315	2,710	10,025
Cash	57,164	78,295	135,459
Creditors less than 1 year	(1,182)	(533)	(1,715)
	<u>63,297</u>	<u>80,472</u>	<u>143,769</u>

BIRMINGHAM CHURCHES TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

15a. RESTRICTED FUNDS

Represent the overall income and expenditure of the Charity's self-supporting project Restore:

<u>Income</u>	WMRCF	Restore	Total 2020	Total 2019
	£	£	£	£
The National Lottery Community Fund	-	20,836	20,836	-
Other grants	-	76,450	76,450	40,000
Donations - churches	-	20,424	20,424	13,721
Donations - individuals & fundraising	-	42,558	42,558	31,432
Legacies	-	10,400	10,400	-
Other	-	1,360	1,360	369
Dividends and interest	-	68	68	126
Total Income	-	172,096	172,096	85,648
<u>Expenditure</u>				
Raising funds	-	13,196	13,196	14,601
Charitable Activity	4,304	104,209	108,513	175,459
Total Expenditure	4,304	117,405	121,709	190,060
Net expenditure	(4,304)	54,691	50,387	(104,412)
Funds brought forward	4,304	76,168	80,472	186,524
Transfer on closure of Training project	-	-	-	(1,640)
Funds carried forward	-	130,859	130,859	80,472

Restricted Grants included in the Funds of Restore include a Grant from Barrow Cadbury Trust

BIRMINGHAM CHURCHES TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

15b. MOVEMENT IN RESTRICTED FUNDS

	Balance 1 January 2020 £	Income £	Expenditure £	Transfers £	Balance 31 December 2020 £
Restore					
Restricted: Barrow Cadbury	6,666	21,000	21,000	-	6,666
The National Lottery Community Fund	-	20,836	20,836	-	-
Other work	-	6,960	6,610	-	350
Part-time befriender	-	18,402	-	-	18,402
Befriending	-	40,000	26,000	-	14,000
St Johns	808	4,996	5,155	-	649
	<u>7,474</u>	<u>112,194</u>	<u>79,601</u>	<u>-</u>	<u>40,067</u>
General Restore Funds	<u>68,694</u>	<u>59,902</u>	<u>37,804</u>	<u>-</u>	<u>90,792</u>
Total Funds Restore	<u>76,168</u>	<u>172,096</u>	<u>117,405</u>	<u>-</u>	<u>130,859</u>
Ecumenical					
Restricted: WMRCF	4,304	-	4,304	-	-
Total Restricted Funds	<u>80,472</u>	<u>172,096</u>	<u>121,709</u>	<u>-</u>	<u>130,859</u>

Note, the General Funds within Restore are unrestricted within that project.

The purpose of the above funds are to support various projects within Restore activity including a befriending scheme and social activities for refugees and asylum seekers and training of volunteers.

Remaining funds from St Johns relates to funds raised to provide emergency food supplies for refugees.

BIRMINGHAM CHURCHES TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

16. Comparative Statement of Financial Activities for 2019

	Unrestricted Funds £	Restricted Funds £	Total £
Income from:			
Donations and legacies	62,790	85,153	147,943
Charitable activities	-	369	369
Investments - Bank interest	47	126	173
Total Income	62,837	85,648	148,485
Expenditure on:			
Raising funds	1,916	14,601	16,517
Charitable activities	71,642	175,460	247,102
Total Expenditure	73,558	190,061	263,619
Net income and net movement in funds	(10,721)	(104,413)	(115,134)
Reconciliation of funds			
Total funds brought forward	72,378	186,525	258,903
Transfer of funds	1,640	(1,640)	-
Total funds carried forward	63,297	80,472	143,769

BIRMINGHAM CHURCHES TOGETHER
ECUMENICAL DEVELOPMENT
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	General Fund £	Designated Fund £	Restricted Fund £	2020 Total £	2019 Total £
INCOME					
Subscriptions - Ecumenical Development	52,920	-	-	52,920	55,240
Subscriptions WMRCF	5,810	-	-	5,810	7,550
Miscellaneous	-	-	-	-	-
Bank Interest	19	-	-	19	47
	<u>58,749</u>	<u>-</u>	<u>-</u>	<u>58,749</u>	<u>62,837</u>
EXPENDITURE					
Ecumenical Development Officer:					
Salary, National Insurance & Pension	6,411	-	4,304	10,715	39,873
Interim cover for EDO	6,720	1,640	-	8,360	
Traveling expenses	253	-	-	253	933
	<u>13,384</u>	<u>1,640</u>	<u>4,304</u>	<u>19,328</u>	<u>40,806</u>
Office Salary, National Insurance & Pension	12,854	-	-	12,854	10,976
Communications	2,603	-	-	2,603	0
Recruitment costs	718	-	-	718	0
Rent, Insurance including Heating	4,916	-	-	4,916	4,746
Office Repairs and Renewals	-	-	-	-	32
Meeting and Conference Expenses	-	-	-	-	414
Postage and Telephone	38	-	-	38	(44)
Printing and Stationery	-	-	-	-	15
Website development and maintenance	304	2,400	-	2,704	10,074
Churches Together in England	525	-	-	525	525
Sundry Expenses	709	-	-	709	694
Governance costs - professional fees	1,000	-	-	1,000	-
Accountancy Charges	1,700	-	-	1,700	1,800
Subscriptions cancelled	-	-	-	-	3,520
	<u>38,751</u>	<u>4,040</u>	<u>4,304</u>	<u>47,095</u>	<u>73,558</u>
Total expenditure	38,751	4,040	4,304	47,095	73,558
Net Income/(Expenditure)	19,998	(4,040)	(4,304)	11,654	(10,721)
Transfers between funds	-	-	-	-	-
Transfer of funds from BCT Training	-	-	-	-	1,640
Fund Balance at 1 January 2020	59,257	4,040	4,304	67,601	76,682
	<u>79,255</u>	<u>-</u>	<u>-</u>	<u>79,255</u>	<u>67,601</u>
Fund Balance at 31 December 2020	79,255	-	-	79,255	67,601

This statement is for information only and does not form part of the Statutory Financial Statements.

BIRMINGHAM CHURCHES TOGETHER

RESTORE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

	General Fund £	Restricted Fund £	2020 Total £	2019 Total £
INCOME				
Grants other	10,200	42,250	52,450	21,000
Grants - Barrow Cadbury Trust	-	21,000	21,000	19,000
Grants - The National Lottery Community Fund	-	20,836	20,836	-
Grants - Heart of England Covid Resilience Fund	-	3,000	3,000	-
Donations - Individuals	25,017	4,000	29,017	19,876
Donations - Churches	12,076	8,348	20,424	13,721
Gift aid on donations	5,616	1,000	6,616	6,388
Legacies	-	10,400	10,400	-
Befriending services	-	1,360	1,360	-
Fundraising	6,925	-	6,925	5,168
Bank Interest	68	-	68	126
Other	0	-	0	369
	<u>59,902</u>	<u>112,194</u>	<u>172,096</u>	<u>85,648</u>
EXPENDITURE				
Salaries & wages				
Befrienders	15,875	46,840	62,715	59,504
Co-ordinator	10,682	26,196	36,878	34,875
Administration	7,186	1,200	8,386	7,626
Employment allowance	(3,869)	-	(3,869)	(2,578)
Office Expenses	5,055	5,206	10,261	10,609
Information and Publicity	936	-	936	528
Accountancy Charges	584	-	584	400
Programme Activities	1,104	159	1,263	5,389
Training - Staff and Volunteer	251	-	251	320
	<u>37,804</u>	<u>79,601</u>	<u>117,405</u>	<u>116,673</u>
Net expenditure	22,098	32,593	54,691	(31,025)
Transfer between funds	-	-	-	-
Fund Balance at 1 January 2020	68,694	7,474	76,168	107,193
Fund Balance at 31 December 2020	<u>90,792</u>	<u>40,067</u>	<u>130,859</u>	<u>76,168</u>

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