

BIRMINGHAM CHURCHES TOGETHER

31 DECEMBER 2021

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:

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BIRMINGHAM CHURCHES TOGETHER

CHARITY NO. 243931

TRUSTEES' REPORT

31 DECEMBER 2021

The Trustees present their annual report and financial statements for the year ended 31 December 2021. 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.

For the first nine months of 2021, Robert Mountford, Ecumenical Officer for the Black Country and Staffordshire, continued to work as interim, part-time BCT Ecumenical Officer, in which he was helped by interim part-time BCT Communications Officer Lou Bayliss. From October 2021, Robert became part-time BCT Ecumenical Development Enabler, Lou Bayliss left BCT and Maud Grainger took on the role of part-time BCT Development and Support Worker.

During the annual Week of Prayer for Christian Unity, 'Pray24Brum' brings together churches from across the Christian traditions to pray for the city. Due to ongoing Covid-19 lockdown restrictions, these 24 hours of unbroken prayer had to take place online in January 2021. Throughout the year, BCT continued to play a central part in the 'Time4Change' anti-racism group that had brought Christian leaders from historic-, new- and Black-majority Churches together in the aftermath of the death of George Floyd in the USA on 25 May 2020. Several online events took place through the year, as well as a large in-person gathering at St Andrew's Football Stadium on 17 October.

BCT remained a lead partner in the planning group that is enabling the city's congregations and Christian organisations to prepare for the arrival of the 2022 Commonwealth Games. The areas

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TRUSTEES' REPORT (continued)

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under consideration included young people, health-and-wellbeing, chaplaincy, anti-human-trafficking, prayer and outreach. Robert chaired the Church Engagement and Legacy sub-stream of the wider Churches' planning group.

BCT connects to Churches Together in England, the national overarching ecumenical network. Robert attended the CTE Ecumenical Officers' conference at Swanwick in September and CTE Enabling Group meeting, which took place at Swanwick in October. He is in ongoing contact with CTE's staff members, as well as the National Ecumenical Officers of the historic Churches. The two-way conversation between regional and national ecumenism is of great value.

The Birmingham Ecumenical e-Newsletter was issued every six to eight weeks, reaching around 1,000 people on each occasion. Articles, events and job adverts were published on the BCT website on a regular basis. 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 informed local congregations of the wider Christian context and resourced them to engage more effectively in their local neighbourhoods.

In order to be 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 social media outlets.

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 New Testament Church of God, 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 and the United Reformed Church.

BCT also liaised with the following organisations (in alphabetical order): the Adavu Project, Agapé, the As-One campaign, Betel UK, the Bethel Health and Healing Network, the Birmingham Christian Homelessness Forum, the Birmingham City Leaders' Prayer network, Birmingham City Mission, Birmingham Taize, Burn 24/7, CAFOD, Christian Aid, the Cinnamon Network, the City Centre Churches' group, 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, Engage UK, Erdington Churches Together, Eternal Wall of Answered Prayer, The Feast, Forge Missional Training, 'Friends/Neighbours/Changemakers,' the Gather network, HOPE Together, Home for Good, Jericho Foundation, the Ladder Apprenticeship Foundation, Manresa Link, the Maryvale Institute, the Message Trust, the Mission:Mercia network, 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 Theatre Company, the St Peter's Saltley Trust, Thrive Together Birmingham, Thy

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Kingdom Come, Unity Prayer East Birmingham, Urban Devotion, the West Midlands Combined Authority, West Midlands Faith in Action, Westminster Theological College and the World Prayer Centre.

Restore

We built on our experience of adapting befriending to lockdowns during 2020. Once again, our team of trained, compassionate and DBS-checked volunteer befrienders reverted to remote interactions using video calls or phone calls for the first part of 2021. As restrictions eased, we gradually opened up befriending again.

Befriending aims for the following outcomes:

- reduced loneliness and social isolation;
- increased friendships and social connections with people from Birmingham;
- improved communication skills in English, particularly conversational English; and
- increased intercultural competence through greater understanding of and adaptation to life in the UK.

What is the impact of befriending?

One asylum seeker recently wrote, "My Befriender turned out to be the best friend I ever had in my life. She is very kind-hearted and takes very good care of me. She is always ready to listen to me at any time and has helped me to regain my self-confidence by her kind support. A befriended resettled refugee wrote: "Meeting my befriender helped me a lot during the lockdown when we had weekly video calls to chat and it was amazing how we had so much in common. We even lived in the same area so it was easy to go for walks when lockdown eased a little bit. We now meet in person and we share a lot about our culture and daily life. This definitely helped me with knowing more about the city and improved my English. I always have her when I wanted to know about anything: places to visit, things to do in the city and so on. I'm really grateful for the opportunity to have a befriender and appreciate all the work that Restore does for refugees that makes starting a new life in a completely different country a lot easier."

A volunteer wrote, "I have learnt so much, he has provided me with a broader insight and understanding of other cultures and befriending has made me more compassionate and empathetic of others." Another befriender wrote about the emphasis on helping with English, "Befriending is a great opportunity to provide informal advice about English. All three of the men whom I have befriended through Restore have been very interested in developing their English language skills and in integrating, and I have learnt a lot also in the process."

During early 2021, most of our new referrals were asylum seekers or refugees who had come through the asylum application process. That changed later in the year, when the UK Resettlement Scheme restarted and with the arrival of resettled Afghan refugees. Through partnership with Refugee Action, we have been referred Syrian and Afghan resettled or relocated refugees. We continue to offer our services to asylum seekers.

In 2021, we met our annual target of 50 new befriending matches just before Christmas. This was despite the constraints of the pandemic. At the end of the year there were 124 ongoing befriending matches.

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We had been running our Men's group social activities on Zoom since June 2020. However, from June 2021, we moved these back to face-to-face events. Being mindful of the Covid crisis, over the summer the focus was on the great outdoors, particularly appropriate after the last 18 months of lockdowns! We pioneered several of our own city centre walks as well as enjoying the tranquillity and peace of Edgbaston Reservoir, the vastness of Sutton Park and crazy golf at Cannon Hill Park. Whilst Zoom meetings had been greatly appreciated, witnessing conversations and the forging of new friendships in person was very precious. One man wrote: "I found myself connecting well with fellow asylum seekers and our esteemed volunteers. I found myself opening up and regaining more confidence." During the autumn, we moved to indoor venues again. There were 26 men's events in 2021 - 16 in the community and 10 by Zoom and 62 men attended at least one session.

After a long break since March 2020, Restore's women's group social activities restarted at the end of August, initially once a month. It has been extremely encouraging to see the group form and gel very quickly as it meets a need. As with the men's work, these activities build community, reduce isolation, help with conversational English and understanding the city - its history and cultures - as well as being fun! Women's activities increased to twice a month from November. There were 7 events from August 2021 onwards and 25 women attended at least one of those sessions.

We also organised a couple of small-scale family activities to Birmingham Botanical Gardens for 39 participants in August which included a treasure hunt and exploring the adventure play area.

Restore ran two awareness raising and training courses via Zoom in June and October attended by 96 people. Feedback included: "I've learnt so much just from the information session, it was really effective" and "Thanks so much introducing us to a befriended refugee and for all you are doing to make the UK a friendlier place for those seeking asylum." Some participants from Manchester and London joined us to inform their new befriending work. One of those participants wrote, "Thanks so much again for allowing us to attend your training and see how you approach it. And for your generosity with your materials and time. We appreciate it so much, have learnt from it and it will be hugely helpful as we go forward." Restore also raised awareness of refugee and asylum issues through Zoom speaking engagements (including to a group of trainee midwives at Birmingham City University as part of a module on global health and to two regional Amnesty International meetings), social media posts and mailings to supporters.

When the Government produced its New Plan for Immigration and then its proposed Nationality and Borders Bill, the refugee support sector galvanized opposition to the punitive measures and the Together With Refugees coalition was formed. Restore joined that movement and campaigned for change. The symbol of the coalition was the orange heart which featured prominently during the Day of Action in October linked to the Bill going to the House of Commons.

Restore also engaged in working for change 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 Migration Policy and Practice - Birmingham and the Black Country Board, Birmingham City Council's Migration Forum, Birmingham City of Sanctuary (voluntary) Committee, Birmingham City Council's Working Group for resettled Syrians and resettled Afghans and the refugee support sector's Destitution Steering Group. Restore was a partner in Birmingham's response to destitution through the Hope Projects. We signpost to the

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TRUSTEES' REPORT (continued)

31 DECEMBER 2021

services of many other organisations including St Chad's Sanctuary, the British Red Cross, the Refugee and Migrant Centre and Brushstrokes.

As Geraldine Hunt retired as part-time Admin Assistant at the end of December 2020 and Rachel Dale, Befriending Co-ordinator, moved on to another organisation in January 2021, Restore embarked on recruitment processes. We appointed Joshua Smith as Administrative Assistant in February and Catherine Bridgwood as Befriending Co-ordinator and Lead Befriending Women's Worker in April. Lockdown, staff changes and induction of other new staff delayed the appointment to the new post of part-time Befriending Women's Worker. Nicole Gilmore took up that new role in October and we are already benefitting from increased capacity for our women's work.

We are extremely grateful for the generous commitment of befrienders, support of groups, offers in-kind and donations from churches. We are also very grateful for the commitment to Restore's work through monthly standing orders and one-off donations from supporters. Run4Refugees, a key source of community fundraising before the pandemic, was unable to proceed again in 2021. However, several people took up the Captain Tom 100 Challenge (an initiative of the London Marathon to help charities replace lost income due to the cancellation of large public events) and raised funds for Restore. All these strands of financial commitment provide a diverse funding base which is often looked on favourably by grant making trusts.

During the year, we were hugely grateful to receive financial support from the following grant-making trusts: Barrow Cadbury Trust, Charities Aid Foundation (Coronavirus) Resilience Fund, National Emergencies Trust Local Action Fund (match funding via a Crowdfunder scheme), South Birmingham Friends Institute Trust, Roughley Trust, Allen Lane Foundation, 29th May 1961 Charitable Trust, Cole Trust, David Budenburg's Charity, George Henry Collins Charity, Richard Kilcuppe's Charity, Grimmitt Trust, Share My Language Digital Fund, John Avins Trust, Joseph Hopkins Charity and Mazar's Charitable Trust.

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 £38,242 (Ecumenical Development £12,609, Restore £25,633). Total funds are now £248,356 (Ecumenical Development £91,864, Restore £156,492). Both projects continued to navigate the Covid 19 pandemic successfully, closely monitoring costs and income levels to ensure sustainability.

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 initiatives. For the organisation overall, all funds held by Restore are regarded as 'restricted' to the project. At the project level however, Restore holds both unrestricted and restricted funds.

BIRMINGHAM CHURCHES TOGETHER**CHARITY NO. 243931****TRUSTEES' REPORT (continued)****31 DECEMBER 2021**

The unrestricted general reserves for Birmingham Churches Together is therefore £91,864. This is all held by Ecumenical Development which has estimated six months operating costs of £27,000 based on the 2022 budget. Restore has unrestricted general reserves of £99,410 and estimated six months operating costs of £76,000. The Ecumenical Development project has reduced subscriptions for members by 50% for 2022, resulting in a deficit of £28,000, in order to effectively utilise excess reserves. Other excess reserves are used to offset fluctuations in the level of restricted funding for core work and also available for any new developments.

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 the policy of Birmingham Churches Together not to remunerate its Trustees. No expenses or remuneration have been paid in either the current year or in 2020.

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.

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TRUSTEES' REPORT (continued)

31 DECEMBER 2021

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

Appointed by members through the Annual General Meeting

Rev Steve Faber, URC Moderator
Sister Margaret Walsh (resigned June 2021)
Mauricio Silva
Katarzyna Jolliffe (resigned January 2022)
Rev David Ellis, Baptist Regional Minister
Preb Jennifer Tomlinson (appointed 9 June 2021)

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

BIRMINGHAM CHURCHES TOGETHER**CHARITY NO. 243931****TRUSTEES' REPORT (continued)****31 DECEMBER 2021****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
1 Saracen Close
Ettington
CV37 7SZ

 8.6.22

Trustee and Chair of the Annual General Meeting

BIRMINGHAM CHURCHES TOGETHER
CHARITY NO. 243931
31 DECEMBER 2021

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 2021 which are set out on pages 11 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
1 Saracen Close, Ettington, CV37 7SZ

Date 8-6-22

BIRMINGHAM CHURCHES TOGETHER

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED

31 DECEMBER 2021

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income from:				
Donations and legacies (Note 4)	49,027	141,795	190,822	230,758
Charitable Activities		105	105	0
Investments - Bank interest	2	14	16	87
Total Income	49,029	141,914	190,943	230,845
Expenditure on:				
Raising funds	1,460	14,901	16,361	15,301
Charitable activities	34,960	101,380	136,340	149,199
Total Expenditure (Note 5)	36,420	116,281	152,701	164,500
Net income and net movement in funds	12,609	25,633	38,242	66,345
Reconciliation of funds				
Total funds brought forward	79,255	130,859	210,114	143,769
Transfer of funds	0	0	-	-
Total funds carried forward	91,864	156,492	248,356	210,114

BIRMINGHAM CHURCHES TOGETHER
BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	2021 £	2020 £
Fixed Assets			
Tangible assets	7	-	-
Current Assets			
Debtors	8	13,893	14,322
Cash at bank and in hand	9	251,193	203,099
		<u>265,086</u>	<u>217,421</u>
Current Liabilities			
Creditors: amounts falling due within one year	10	(16,730)	(7,307)
Net current assets		<u>248,356</u>	<u>210,114</u>
Net assets		<u>248,356</u>	<u>210,114</u>
Funds of the charity			
Restricted funds	14	156,492	130,859
Unrestricted funds		<u>91,864</u>	<u>79,255</u>
Total charity funds		<u><u>248,356</u></u>	<u><u>210,114</u></u>

Approved on behalf of the
 Birmingham Churches Together
 on 8TH JUNE 2022



Trustee and Chair of the Annual General Meeting

BIRMINGHAM CHURCHES TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

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.

BIRMINGHAM CHURCHES TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

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 14.

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 2021****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

There are currently no funds designated for a particular purpose.

BIRMINGHAM CHURCHES TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

4. DONATIONS AND LEGACIES

	Unrestricted	Restricted Total	2021
	£	£	£
Donations - individuals	-	36,305	36,305
Donations - Churches	-	15,513	15,513
Legacies		1,000	1,000
Membership subscriptions	49,027	-	49,027
Grants:			
Barrow Cadbury	-	20,000	20,000
CAF Covid Resilience Fund	-	15,286	15,286
National Emergencies Trust		5,335	5,335
Other Grants	-	28,308	28,308
Other	-	20,048	20,048
	<u>49,027</u>	<u>141,795</u>	<u>190,822</u>

Previous year	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>

BIRMINGHAM CHURCHES TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

5. EXPENDITURE

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Cost of raising funds:				
Staff costs	0	7,071	7,071	7,834
Allocation of support costs	1,460	7,830	9,290	7,466
	<u>1,460</u>	<u>14,901</u>	<u>16,361</u>	<u>15,300</u>
Cost of charitable activities:				
Staff costs	20,107	93,550	113,657	130,808
Programme activity costs	-	2,063	2,063	1,263
Travel expenses	731	-	731	253
Rent & insurance	5,052	11,437	16,489	15,177
Meetings/conferences	5,000	-	5,000	-
Telephone, print, stationery	33	1,000	1,033	974
Website development	780	-	780	2,704
Subscriptions	525	-	525	525
Sundry expenses	208	720	928	1,678
Subscriptions cancelled	-	-	-	-
Governance costs - professional fees	984	-	984	1,000
¹ Accountancy charges	3,000	440	3,440	2,285
Less support costs allocated to raising funds	<u>(1,460)</u>	<u>(7,830)</u>	<u>(9,290)</u>	<u>(7,467)</u>
	<u>34,960</u>	<u>101,380</u>	<u>136,340</u>	<u>149,200</u>
	<u>36,420</u>	<u>116,281</u>	<u>152,701</u>	<u>164,500</u>

Total expenditure

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

6. STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES

	Total 2021	Total 2020
	£	£
Salaries	98,773	114,372
National Insurance	4,357	5,146
Pension costs	5,690	8,031
Freelance staff	11,789	10,963
Other	119	130
	<u>120,728</u>	<u>138,642</u>

Staff Numbers

Full-time equivalent excluding trustees:

	2021	2020
	Number	Number
Management, fundraising and admin	0.50	0.50
Project Management	3.50	4.50
	<u>4.00</u>	<u>5.00</u>

BIRMINGHAM CHURCHES TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

No employee had emoluments in excess of £60,000 (2020: £nil).

The charity trustees were not paid or received any benefits from employment with the charity in the year (2020: £nil). No expenses relating to travel or subsistence were reimbursed to any trustee during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £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.

7. TANGIBLE FIXED ASSETS

	Office Equipment £
Cost	
At beginning and end of year	<u>5,288</u>
Depreciation	
At beginning of year	5,288
Charge for the year	-
At end of year	<u>5,288</u>
Net Book Value	
At 31 December 2020 & 2021	<u>-</u>

8. DEBTORS

	General £	Restricted £	2021 Total £	2020 Total £
Income receivable	10,334	1,558	11,892	12,681
Prepayments	671	1,330	2,001	1,641
	<u>11,005</u>	<u>2,888</u>	<u>13,893</u>	<u>14,322</u>

9. BANK BALANCES

	General £	Restricted £	2021 Total £	2020 Total £
Cash in Interest Bearing Accounts	23,836	153,681	177,517	152,678
Cash in non-interest Bearing Accounts	72,770	906	73,676	50,421
	<u>96,606</u>	<u>154,587</u>	<u>251,193</u>	<u>203,099</u>

BIRMINGHAM CHURCHES TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

10. CREDITORS

	2021	2020
	£	£
Creditors and Accruals	1,783	7,307
Deferred income	14,947	-
	<u>16,730</u>	<u>7,307</u>

11. CONTROLLING INTERESTS

The charity is controlled by the trustees.

12. RELATED PARTY TRANSACTIONS

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

13. NET ASSETS BY FUND

	Unrestricted funds	Restricted funds	2021 Total funds
	£	£	£
Fixed assets	-	-	-
Debtors	11,005	2,888	13,893
Cash	96,606	154,587	251,193
Creditors less than 1 year	(15,747)	(983)	(16,730)
	<u>91,864</u>	<u>156,492</u>	<u>248,356</u>

Previous year	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>

BIRMINGHAM CHURCHES TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

14 MOVEMENT IN RESTRICTED FUNDS

	Balance 1 January 2021 £	Income £	Expenditure £	Transfers £	Balance 31 December 2021 £
Restore					
Restricted: Barrow Cadbury	6,666	20,000	20,000	-	6,666
CAF Resilience fund	-	15,286	15,286	-	-
Other work	350	7,155	1,820	-	5,685
Part-time befriender	18,402	5,943	3,598	-	20,747
Befriending	14,000	32,200	22,500	-	23,700
St Johns	649	4,996	5,361	-	284
	<u>40,067</u>	<u>85,580</u>	<u>68,565</u>	<u>-</u>	<u>57,082</u>
General Restore Funds	<u>90,792</u>	<u>56,334</u>	<u>47,716</u>	<u>-</u>	<u>99,410</u>
Total Funds Restore	<u>130,859</u>	<u>141,914</u>	<u>116,281</u>	<u>-</u>	<u>156,492</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 2021

15. Comparative Statement of Financial Activities for 2020

	Unrestricted Funds £	Restricted Funds £	Total £
Income from:			
Donations and legacies	58,730	172,028	230,758
Charitable activities	-	0	0
Investments - Bank interest	19	68	87
	<hr/>	<hr/>	<hr/>
Total Income	58,749	172,096	230,845
Expenditure on:			
Raising funds	2,105	13,196	15,301
Charitable activities	40,686	108,513	149,199
	<hr/>	<hr/>	<hr/>
Total Expenditure	42,791	121,709	164,500
	<hr/>	<hr/>	<hr/>
Net income and net movement in funds	15,958	50,387	66,345
Reconciliation of funds			
Total funds brought forward	63,297	80,472	143,769
Transfer of funds	0	0	-
	<hr/>	<hr/>	<hr/>
Total funds carried forward	79,255	130,859	210,114
	<hr/>	<hr/>	<hr/>

BIRMINGHAM CHURCHES TOGETHER
ECUMENICAL DEVELOPMENT
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
INCOME		
Subscriptions - Ecumenical Development	43,542	52,920
Subscriptions WMRCF	5,485	5,810
Bank Interest	2	19
	<hr/> 49,029	<hr/> 58,749
EXPENDITURE		
Ecumenical Development Officer:		
Salary, National Insurance & Pension	8,318	10,715
Interim cover for EDO	9,907	8,360
Traveling expenses	731	253
	<hr/> 18,956	<hr/> 19,328
Office Salary, National Insurance & Pension	0	12,854
Communications	1,882	2,603
Recruitment costs	0	718
Rent, Insurance including Heating	5,027	4,916
Office Repairs and Renewals	25	0
Meeting and Conference Expenses	5,000	0
Postage and Telephone	0	38
Printing and Stationery	33	0
Website development and maintenance	780	2,704
Churches Together in England	525	525
Sundry Expenses	208	709
Governance costs - professional fees	984	1,000
Accountancy Charges	3,000	1,700
Subscriptions cancelled	-	0
	<hr/> 36,420	<hr/> 47,095
Total expenditure		
	36,420	47,095
Net Income	12,609	11,654
Fund Balance at 1 January 2021	79,255	67,601
	<hr/>	<hr/>
Fund Balance at 31 December 2021	91,864	79,255
	<hr/> <hr/>	<hr/> <hr/>

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 2021

	General Fund £	Restricted Fund £	2021 Total £	2020 Total £
INCOME				
Grants other	6,393	28,750	35,143	52,450
Grants - Barrow Cadbury Trust	-	20,000	20,000	21,000
Grants - The National Lottery Community Fund	-	-	-	20,836
Grants - CAF Resilience Fund	-	15,286	15,286	-
Grants - Heart of England Covid Resilience Fund	-	-	-	3,000
Grants - National Emergencies Trust	-	5,335	5,335	-
Donations - Individuals	31,355	4,950	36,305	29,017
Donations - Churches	10,517	4,996	15,513	20,424
Gift aid on donations	3,047	4,943	7,990	6,616
Legacies	-	1,000	1,000	10,400
Befriending services	-	320	320	1,360
Fundraising	4,903	-	4,903	6,925
Bank Interest	14	-	14	68
Other	105	-	105	0
	<u>56,334</u>	<u>85,580</u>	<u>141,914</u>	<u>172,096</u>
EXPENDITURE				
Salaries & wages				
Befrienders	25,320	33,415	58,735	62,715
Co-ordinator	9,645	28,285	37,930	36,878
Administration	6,868	1,000	7,868	8,386
Employment allowance	(3,912)	-	(3,912)	(3,869)
Office Expenses	6,062	5,375	11,437	10,261
Information and Publicity	1,000	-	1,000	936
Accountancy Charges	440	-	440	584
Programme Activities	1,573	490	2,063	1,263
Training - Staff and Volunteer	720	-	720	251
	<u>47,716</u>	<u>68,565</u>	<u>116,281</u>	<u>117,405</u>
Net expenditure	8,618	17,015	25,633	54,691
Transfer between funds	-	-	-	-
Fund Balance at 1 January 2021	90,792	40,067	130,859	76,168
	<u>99,410</u>	<u>57,082</u>	<u>156,492</u>	<u>130,859</u>

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