

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

England & Wales · Charity number 519061

Details

Other names CTMR

Status Registered

Legal form Other

Registered 1987-07-17

Register [View on the Charity Commission register](#)

Contact

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Liverpool
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Email office@ctmr.org.uk

Website www.ctmr.org.uk

Activities

Objects: 1. TO DRAW THE CHURCHES IN MEMBERSHIP OF THE CHARITY INTO A FULLER UNDERSTANDING OF THE GOSPEL; 2. TO PROMOTE THE VISIBLE UNITY AND MISSION OF THE CHURCH AT EVERY LEVEL OF CHURCH LIFE AS AN EFFECTIVE INSTRUMENT OF GOD'S PURPOSE FOR THE LOCAL AND WIDER COMMUNITY; 3. TO ENCOURAGE AND ENABLE THE CHURCHES TO MAKE DECISIONS TOGETHER POSSIBLE; 4. TO GIVE EXPRESSION TO THE COMMON FAITH, BAPTISM AND DEVOTION OF CHRISTIANS AS THEY SEEK TO APPLY THE "LUND PRINCIPLE"-TO DO EVERYTHING TOGETHER EXCEPT THAT WHICH IN CONSCIENCE MUST BE DONE SEPARATELY.

Activities: The encouragement and support of the working together of Christian Churches within their respective ecclesiastical boundaries

Classification

- **How:** Makes Grants To Individuals, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE MERSEYSIDE AND REGION
- Halton
- Knowsley
- Lancashire
- Liverpool City
- Sefton
- St Helens
- Warrington
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£62,469	£68,821	-	-
2023-12-31	£45,318	£51,013	-	-
2022-12-31	£63,644	£59,722	-	-
2021-12-31	£58,574	£58,289	-	-
2020-12-31	£82,909	£73,226	-	-

Trustees

Name	Role	Appointed
Rev PHILIP ANDREW JUMP	Chair	
ANDREW JAMES EDWARDS		2016-06-08
Andrew Lovelady		2022-12-05
Rev Geoffrey Felton		2024-08-01
ULTAN DOMINIC RUSSELL		2016-12-01

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

England & Wales - Charity number 519061

Accounts

Charity registration number 519061

**CHURCHES TOGETHER IN THE MERSEYSIDE REGION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev P Jump Mr A Edwards Mr U Russell Mr A Lovelady
Charity number	519061
Principal address	Margaret Clitherow Centre Croxteth Drive Liverpool L17 1AA
Independent examiner	Tony Stanley ACA Mitchell Charlesworth 14th Floor The Plaza 100 Old Hall Street Liverpool L3 9QJ
Bankers	HSBC Bank Plc 99-101 Lord Street Liverpool L2 6PG
Solicitors	Hill Dickinson No. 1 St Paul's Square Liverpool L3 9SJ

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

CONTENTS

	Page
Trustees' report	1 - 6
Statement of trustees' responsibilities	7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 22

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

Objectives and activities

The Charity's objects, under the guidance of the Holy Spirit, are:

- To draw the churches in membership of the Charity into a fuller understanding of the Gospel
- To promote the visible unity and mission of the Church at every level of Church life as an effective instrument of God's purpose for the local and wider community
- To encourage and enable the Churches to make decisions together where possible
- To give expression to the common faith, baptism and devotion of Christians as they seek to apply the "Lund principle" - to do everything together, except that which in conscience must be done separately

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake for public benefit.

Details of activities

The bulk of CTMR's activities consist of co-ordinating the life of the major Christian denominations in the area by means of:

- establishing and developing joint projects
- providing opportunities for joint meetings, study sessions, conferences, forums, assemblies
- regular newsletters and mailings

SAS's activities comprise largely the raising of funds for the provision of charitable support for asylum seekers and refugees in the area.

- by relieving poverty and destitution
- by contributing to projects promoting their wellbeing

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

The Central Work of CTMR

Our core activity has continued supporting a range of formal and informal partnerships between Churches, encouraging local co-operative working across denominations and traditions, answering enquiries and requests from the Merseyside community, representing the work of CTMR at a regional and national level and liaising with the agency who co-ordinate Merseyside's Churches readiness in case of a major incident. Collaboration is at the heart of the work of CTMR. There is regular interaction with a range of Christian and interfaith bodies including: Mission in the Economy, 'Together for the Harvest', Liverpool and District Free Church Federal Council, The Bishop of Liverpool Faith Leaders' Group and Faiths4Change as well as significant bodies working with refugees and asylum seekers who we support through CTMR SAS.

Governance

Church Leaders met four times during the year to determine the overall strategy of CTMR, to maintain co-ordinating oversight of its core activities and to share concerns and joys for their denominations with each other. The friendship in their group continues to be heartfelt. The Management Council met three times as a smaller body of Trustees and they met twice face-to-face and once via zoom. They are appointed by the CTMR Church Leaders and use their operational skills to take ahead practical matters concerning CTMR and provide support to the Ecumenical Co-ordinator.

CTMR Denominational Officers

Denominational Ecumenical Officers from Merseyside continue to meet three or four times a year, sometimes face to face sometimes on zoom. They have begun to link up with Cheshire DEOs. They support and update each other which enables working together more closely.

CTMR Forum during Week of Prayer for Christian Unity

The Church Leaders each invited a small group of colleagues involved in ecumenical work and around 40 people gathered for a programme centred around a shared lunch with space for conversations to start, working relationships to deepen and new ideas to spark. The programme included stories from: Together Liverpool, the CTMR Social Justice Group, the Skelmersdale Ecumenical Centre, Hope Wirral, Diaspora LEP's, Gather UK. It was felt to be a useful, inspiring and insightful day.

MP lunch and Civic Reception

In March 2024, senior church leaders representing Churches Together in the Merseyside Region hosted a lunch for Members of Parliament in Liverpool City Region. A rich discussion took place about how to work together to meet the needs of the communities they serve and to effect positive change. The event was attended by 5 MPs with 2 members of staff and senior leaders from the Roman Catholic Archdiocese of Liverpool and Diocese of Shrewsbury, the Independent Churches, the United Reformed Church, the Methodist Church and the Anglican Diocese of Chester. Unfortunately, Church Leaders were unable to host their annual a civic reception in 2024.

Liverpool Cologne Church Partnership

Churches Together in the Merseyside Region (CTMR) are still reviewing the way forward for the Liverpool Cologne-Link group. The link between the Cathedral Choirs of the two cities is continuing and the exchange will continue in 2025.

Ecumenical Collaboration

The great common witness to Christians on Merseyside and beyond continues at all levels of Church, locally as well as regionally and some of the fruits of networking are creativity, resource sharing and discernment together, conversations beyond our denominational networks, identifying who we might talk to about which key issues.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The Support for Asylum Seekers (SAS)

Financial support to SAS partner agencies for the Destitution Projects was given during 2024. The agencies have continued to provide practical humanitarian and wellbeing support for people seeking asylum and refuge in the local community. Where possible activities and social interaction have been made available to support their wellbeing and provide hope for the future.

SAS main partner agencies include Asylum Link Merseyside (ALM), Faiths4Change and Merseyside Refugee Support Network (MRSN). Refugee Women Connect ended their delivery in January 2024. A big thank you to Alison Moore for liaising over this with CTMR/SAS.

Faiths4Change

SAS continued to support their work in two ways. They grew, harvested and donated organic vegetables and herbs from the St Michael's in the City Church 'Roots' Garden to the Micah foodbank which operates out of two central Liverpool churches on a weekly basis. The foodbank predominantly supports adult and children Asylum Seekers and Refugees. This year 73% of recipients are Asylum Seekers (1230 households) and 4% Refugees (72 households). Since 1st January 2024 they have donated 216kg of vegetables and herbs at a value of £2384.00. An average of 500g per household, 432 households have benefitted so far this year. They have partnered with Myerscough College in an exciting Ministry of Justice programme with the RHS and HMP Walton. People in prison gain horticulture training, including raising vegetable plug plants for community gardens. In June over 500 young plants from the prison courses were brought to the Roots Garden to grow on. These plants have provided a fantastic bounty for the food bank. SAS funding enabled them to provide individual support to Asylum Seekers. Their long time Asylum Seeker volunteer gained leave to remain and is now settling into a flat, they cover their travel expenses to a community garden which enables them to enjoy social, physical and emotional wellbeing. A newly arrived Asylum Seeker has been supported with a coat and boots, they had neither.

Asylum Link Merseyside (ALM)

From January 2024, ALM has had to strap itself in and get on with things. Financially, they were not looking great through the Christmas period in 2023, but they have since rallied, through a lot of hard work and concentration, to get them where they need to be. The emptying out of the Asylum System continued apace, with the rush cause by the fast-track questionnaires, replaced by the new governments accelerated approach, with some receiving a decision days after their interviews, instead of months and years. They did their Snowdon Fundraiser, produced a film for their Climbing Club and held even Refugee Week, but the story of the year was the Far-Right

Threat, following the dreadful attack in Southport. A huge anti-fascist crowd gathered to protect ALM against the threat and with over 1000 people packed into Overbury Street, it was quite incredible to feel the warmth and regard that people have for ALM, MRSN and the work that we do. Following on from that, they've met with the Home Secretary, the Attorney General, the Head of the Charity Commission and the Head of the Lloyds Foundation, all of whom wanted to know how it had affected them and what they intended to do. What the Far-Right didn't expect when they planned their attack, was that this would give ALM a platform to approach people at the heart of government or that their story would travel to New York, Oslo, Singapore and other places. People were incredibly supportive and thanks to SAS, CTMR and others, they are still there, despite everything, to care for those most in need in our community.

Merseyside Refugee Support Network (MRSN)

Since August 2023 they saw the impact of the Home Office clearing their asylum backlog. When positive decisions have been made "in bulk", this resulted in significant levels of refugee homelessness – including street homelessness (rough sleeping) and sofa surfing. Most SAS funds have been used to help refugee clients in an emergency or other destitute situation over the past year. Sometimes they offer emergency funds for food/ toiletries when new refugees are destitute in the gap between leaving the asylum system on grant of leave to remain and the first payment for universal credit benefits or paying for a night or two in a bunk room hostel – when no other housing options are open to them. The homelessness situation is so bad it has also led them to buying tents, mats and sleeping bags. It feels like a last resort – but often it is the only "solution" where a client is not considered to be in "priority need" with council housing services. A current homeless case involves a Refugee Family Reunion case – a family reunited after many years apart, a family who should have been able to be joyfully reunited. Dad has significant and enduring physical and mental health issues. His daughter, (also with health issues) and wife joined him last summer and in October they are still battling for them and trying to get a housing decision changed in order that this family can be a family together under one roof.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

They are only just coping, they are moving around daily sofa-surfing with different people in the local and regional diaspora communities or, on occasion, have no option but to sleep in a tent in the park or the local railway station. Our casework support continues, and they are working with them to challenge the decisions by a local authority not to house them. The SAS fund allowed to give them emergency support when they were destitute and not in receipt of benefits. They will continue to pursue the case and seek legal housing advice going forward.

The Pentecost Ecumenical Celebration

The 2 Cathedral Pentecost Service was a family friendly event. The procession moved in groups along Hope Street. Those involved in the signature Another Place organisation did mini-playlets – 1920s residents talking about the new Cathedrals ... another acted as the stonemason building the Anglican Cathedral ... while another was a sixties hippy type who spoke of the music of Liverpool but also of the changes caused by Church Leaders working ecumenically! People watching this were intrigued and asked questions. Then at the other end there was music, giant skittles, giant building blocks to build your own Cathedral plus picnics inside and outside the Cathedral to also mark Liverpool Cathedral's 100th anniversary. Prayers and the blessing given by three of Churches Together in the Merseyside Region's Church Leaders concluded the event.

CTMR Social Justice Group

The CTMR Social Justice Group continue to meet regularly to help, identify and discern the work of Social Justice in the Merseyside Region. They share what is happening across the CTMR partner denominations and try to identify ways of working better together 2025 - Celebrating Faith in the City.

In 2024 the group mainly focused on facilitating the appointment of CTMR's new Faith in the City Anniversary Co-ordinator to mark the 40th anniversary of the 'Faith in the City' report. This is to show the social engagement of Churches. The new appointment was made in conjunction with Together Liverpool and with the invaluable support of Tani Omideyi, Senior Pastor Temple of Praise, Anfield at the request of the CTMR Church Leaders' group. The preparation involved a lot of hard work and perseverance. It was a privilege to see how well the group work together.

Churches Together in the Northwest Safeguarding Group

The ecumenical safeguarding group widened the range of the meeting to reflect the large area they cover between them as it is well beyond the Merseyside region. To reflect this, they now call themselves 'Churches Together in the Northwest Safeguarding Group'. The Northwest Churches Safeguarding Leads will meet again soon.

CTMR Communications Officers

CTMR Communications Officers liaised via email as matters arise. There are plans for CTMR to bring them together and explore mutual support and ways of working together.

CTMR Website

The website had 10,000 hits on average a month in 2024: www.ctmr.org.uk

CTMR Young Adults' Group

The young adults had a catch up on pancake night in February 2024 which was a joyful occasion. They continue to be supported by Taras and Veronica and keep in touch mostly via a WhatsApp group. Rebecca and Asish will be part of the [Week of Prayer for Christian Unity](#) event to be hosted by CTMR Church Leaders on 21st January 2025 which will focus on young people. Asish will also be part of a group representing Merseyside on the CTE Forum in March 2025.

A member of the group was awarded £608 to visit the World Council of Churches in Geneva and the Chemin Neuf community at Hautecombe Abbey in France. Sam wrote a diary about his unforgettable experience and it can be accessed [here](#). An [edited down version](#) of his diary was published on the CTE website.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Networking across the North of England

Northern County Ecumenical Officers continue their tri-annual meetings for mutual support, networking and exchange of ideas. There have been some changes in the Northern Ecumenical Officers team in 2024 and their autumn meeting took place in Liverpool where they were introduced to Mission in the Economy (MitE), a truly ecumenical endeavour on Merseyside.

Wirral Activities

Collaboration between the Wirral Faith Sector and Wirral's new Wirral CVS initiative continue to grow. Having mapped over 100 faith organisations and contacts across the borough through the successful Cinnamon Social Action audit, there is a commitment within the CVS delivery plan to: develop infrastructure support with the faith sector, help the faith sector receive and share information and develop links with community and voluntary organisations, develop a codesigned forum/plan or mechanism supported by WCVS. The audit published in April discovered that faith groups in Wirral play a crucial role in supporting local communities. They engage in a wide range of social action activities, including operating food banks, providing debt advice, and assisting families. Together, these faith groups delivered 609 activities to 58,277 beneficiaries, made possible in part by the support and time contributed by a virtual army of 3,051 volunteers. The estimated financial value provided by the faith groups amounted to over £8 million.

Dialogue between Faith Communities

Since 2018 the leaders of faith communities across Merseyside have met together twice a year with Christian leaders from the Catholic, Anglican and Free Churches. The meetings are intended to promote inter religious dialogue and relationship but also serve as a place where all faith communities can identify areas of common interest, and other agencies can come to consult with faith groups. After the Southport incident in July 2024 riots followed the vigil. On 1st August 2024 in conjunction with Liverpool City Council, CTMR helped facilitate Liverpool's faith leaders to come together to call for peace and unity. Here is the [link](#) to the video that was published by Liverpool City Council.

Churches Together in Cheshire

We have been pleased to provide administrative support to Churches Together in Cheshire over the last year as part of an informal, temporary trial arrangement. This has not only worked well practically but has provided opportunities for overlap and networking that might not have otherwise been possible. The trustees of both organisations have commissioned further work to explore whether this might become a permanent arrangement, although the arrangement remains temporary at present.

Financial review

Overall income for the year amounted to £62,469, a increase of £17,151 on the previous year.

After deduction of expenditure of £68,821 net expenditure amounted to £6,352 as set out in the Statement of Financial Activities.

Total unrestricted funds as at 31 December 2024 are £34,694..

Other Funds:

- Designated Fund (Note 16), the Urban Fund exists to promote discussion and research on urban issues;
- Restricted Fund (Note 15), Support for Asylum Seekers (SAS) makes weekly grants of up to £25 to asylum seekers deprived of statutory support. In case of persistent total deprivation these are now continued beyond the original 10 week limit.

Reserves policy

The unrestricted reserves are maintained to provide a financial cushion in the event of

- any possible shortfall in the income from the major denominational contributors;
- redundancy payments becoming necessary.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Grant making policy

SAS makes weekly grants of up to £25 to asylum seekers deprived of statutory support. In case of persistent total deprivation, these are now continued beyond the original 10 week limit.

Risk policy

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for the Future

The continuing financial and regulatory pressures on voluntary and faith sector communities and charities will affect our ongoing work. SAS grant income has fallen over the last few years and, as a reservoir of grant funding, CTMR will not be able to make grant funding available to "SAS organisations" in the immediate future on the same level as past years.

Looking forward to the core work of the Charity in bring the Faith communities together, we continue to explore how this can be best achieved in our region and with the neighbouring "Churches Together" organisations. During 2024 we offered administrative assistance to Churches Together in Cheshire, and this closer co-operation has enabled the regions' church leaders to focus on a more cohesive and integrated approach to the issues facing people in our area.

Going Concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence in the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Structure, governance and management

The Management Council of CTMR is the trustee body of the charity.

The trustees who served during the year were:

Rev P Jump

Rev Dr S Anderson (Retired 1 August 2024)

Rev G Felton (Appointed 1 August 2024)

Mr A Edwards

Mr U Russell

Mr A Lovelady

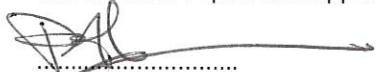
Organisation

Churches Together in the Merseyside Region comprises churches and other bodies in categories of full membership, associate membership, affiliated membership and allied membership, as determined by the constitution. General control and management of the administration of the charity is exercised by the Management Council, which has power to appoint groups to act under its direction.

Support for Asylum Seekers (SAS) is an agency of CTMR set up to support asylum seekers. It became part of MARCEA (subsequently CTMR) on 1 January 2001.

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

The trustees' report was approved by the Board of Trustees.



Rev P Jump

Chair of Management Council

Dated: 22 September 2024

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees are responsible for preparing the Trustees' Report and the 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 and 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 the incoming resources and application of resources of the Charity for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHURCHES TOGETHER IN THE MERSEYSIDE REGION

I report to the trustees on my examination of the financial statements of Churches Together in the Merseyside Region (the Charity) for the year ended 31 December 2024.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

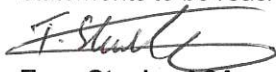
Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

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


Tony Stanley ACA

Mitchell Charlesworth
14th Floor The Plaza
100 Old Hall Street
Liverpool
L3 9QJ

Dated: 29/9/25

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	30,191	31,729	61,920	30,191	14,703	44,894
Charitable activities	4	-	-	-	-	-	-
Investments	5	435	114	549	347	77	424
Total income		<u>30,626</u>	<u>31,843</u>	<u>62,469</u>	<u>30,538</u>	<u>14,780</u>	<u>45,318</u>
Expenditure on:							
Charitable activities	6	33,877	34,944	68,821	31,369	19,644	51,013
Net (expenditure)/income for the year/ Net movement in funds		(3,251)	(3,101)	(6,352)	(831)	(4,864)	(5,695)
Fund balances at 1 January 2024		<u>37,945</u>	<u>34,444</u>	<u>72,389</u>	<u>38,776</u>	<u>39,308</u>	<u>78,084</u>
Fund balances at 31 December 2024		<u><u>34,694</u></u>	<u><u>31,343</u></u>	<u><u>66,037</u></u>	<u><u>37,945</u></u>	<u><u>34,444</u></u>	<u><u>72,389</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	13	687		575	
Cash at bank and in hand		67,755		74,747	
		<u>68,442</u>		<u>75,322</u>	
Creditors: amounts falling due within one year	14	(2,405)		(2,933)	
Net current assets			66,037		72,389
			<u>66,037</u>		<u>72,389</u>
Income funds					
Restricted funds	15		31,343		34,444
<u>Unrestricted funds</u>					
Designated funds	16	5,963		5,849	
General unrestricted funds		28,731		32,096	
		<u>34,694</u>		<u>37,945</u>	
			66,037		72,389
			<u>66,037</u>		<u>72,389</u>

The financial statements were approved by the trustees and authorised for issue on 22 September 2025 and are signed on its behalf by:



Rev P Jump
Chair of Management Council

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Churches Together in the Merseyside Region is a registered charity governed by its constitution. The principal address is the Margaret Clitherow Centre, Croxteth Drive, Sefton Park, Liverpool.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity 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 financial statements.

1.3 Charitable funds

Unrestricted funds represent the funds of CTMR that are not subject to any restrictions regarding their use and are available for application on the general charitable purposes of CTMR.

Designated funds are funds set aside by the trustees for a particular purpose and are also unrestricted.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors, or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.4 Income

Contributions from the member Churches are accounted for in the year in which they are due. Donations from other bodies and Councils of Christian Churches are accounted for as received.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. It includes irrecoverable VAT.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

The accounts include transactions, assets and liabilities for which CTMR is responsible in law. The Accounts of SAS and Urban are included.

Expenditure on equipment or other fixed assets is not capitalised but is charged to revenue as incurred if not material.

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

Financial instruments are recognised when the Charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

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

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.9 Retirement benefits

Churches Together in the Merseyside Region participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
 - a. a deferred annuity section known as Pension Builder Classic, and,
 - b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2024: £1,924, 2023: £1,471).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2022.

For the Pension Builder Classic section, the valuation revealed a surplus of £34.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2025, the Board chose to grant a discretionary bonus of 6.7% to both pensions not yet in payment and pensions in payment in respect of service prior to April 1997; and a bonus on pensions in payment in respect of post April 2006 service so that the pension increase was 2.7% (where usually it would be calculated based on inflation up to 2.5%). This followed improvements in the funding position over 2024. There is no requirement for deficit payments at the current time.

The next valuation is due as at 31 December 2025.

For the Pension Builder 2014 section, the valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, Churches Together in the Merseyside Region could become responsible for paying a share of the failed employer's pension liabilities.

Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is unable to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2 Critical accounting estimates and judgements

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

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

There are no critical accounting estimates in the accounts.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	30,191	21,729	51,920	30,191	4,703	34,894
Grants receivable	-	10,000	10,000	-	10,000	10,000
	<u>30,191</u>	<u>31,729</u>	<u>61,920</u>	<u>30,191</u>	<u>14,703</u>	<u>44,894</u>
Donations and gifts						
Contributions from member churches	30,191	-	30,191	30,191	-	30,191
SAS donations	-	3,670	3,670	-	4,455	4,455
Other	-	18,059	18,059	-	248	248
	<u>30,191</u>	<u>21,729</u>	<u>51,920</u>	<u>30,191</u>	<u>4,703</u>	<u>34,894</u>
Grants receivable for core activities						
Other	-	10,000	10,000	-	10,000	10,000
	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>

Included in the current year Donations and gifts is a receipt from the Estate of Ita McDonnell £18,059. The Grants Receivable Restricted Funds amount of £10,000 was a grant to SAS of £10,000 from the John Moores Foundation.

4 Charitable activities

	2024	2023
	£	£
Other income	-	-
	<u>-</u>	<u>-</u>

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Investments	Unrestricted funds		Restricted funds		Total	
	2024	2023	2024	2023	2024	2023
Interest receivable	£ 435	£ 347	£ 114	£ 77	£ 549	£ 424

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Charitable activities

	The encouragement and support of Christian Churches	The relief of poverty and destitution	Total 2024	Total 2023
	£	£	£	£
Staff costs	21,619	-	21,619	19,854
Programme costs	822	-	822	821
Office expenses	6,925	-	6,925	6,020
Travel expenses	1,213	-	1,213	929
	<u>30,579</u>	<u>-</u>	<u>30,579</u>	<u>27,624</u>
Grant funding of activities (see note 7)	-	34,880	34,880	19,584
Share of support costs (see note 8)	1,562	-	1,562	1,411
Share of governance costs (see note 8)	1,800	-	1,800	2,394
	<u>33,941</u>	<u>34,880</u>	<u>68,821</u>	<u>51,013</u>
Analysis by fund				
Unrestricted funds	33,877	-	33,877	
Restricted funds	64	34,880	34,944	
	<u>33,941</u>	<u>34,880</u>	<u>68,821</u>	

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Charitable activities

(Continued)

For the year ended 31 December 2023

	The encouragement and support of Christian Churches £	The relief of poverty and destitution £	Total 2023 £
Staff costs	19,854	-	19,854
Programme costs	821	-	821
Office expenses	6,020	-	6,020
Travel expenses	929	-	929
	<u>27,624</u>	<u>-</u>	<u>27,624</u>
Grant funding of activities (see note 7)	-	19,584	19,584
Share of support costs (see note 8)	1,411	-	1,411
Share of governance costs (see note 8)	2,394	-	2,394
	<u>31,429</u>	<u>19,584</u>	<u>51,013</u>
Analysis by fund			
Unrestricted funds	31,369	-	31,369
Restricted funds	60	19,584	19,644
	<u>31,429</u>	<u>19,584</u>	<u>51,013</u>

7 Grants payable

	The relief of poverty and destitution £	2023 £
Total	34,880	19,584
	<u>34,880</u>	<u>19,584</u>

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Support costs

	Support costs	Governance costs	2024 Support costs	Governance costs	2023
	£	£	£	£	£
Staff costs	1,137	-	1,137	1,045	1,045
Travel costs	64	-	64	49	49
Office costs	361	-	361	317	317
Accountancy fees	-	-	-	-	838
Independent examination fees	-	1,800	1,800	-	1,556
	<u>1,562</u>	<u>1,800</u>	<u>3,362</u>	<u>1,411</u>	<u>3,805</u>
Analysed between					
Charitable activities	<u>1,562</u>	<u>1,800</u>	<u>3,362</u>	<u>1,411</u>	<u>3,805</u>

Support costs have been recharged to the encouragement and support of Christian Churches estimated on the basis of time spent.

Governance costs have been recharged to the encouragement and support of Christian Churches activity.

Governance costs includes payments to the accountants of £0 (2023: £838) for accountancy services and £1,800 (2023: £1,556 for independent examination fees).

9 Trustees

The trustees, who served for various periods of the year, received no remuneration or expenses for services provided to the charity (2023: nil).

10 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.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Charitable	1	1

Employment costs

	2024 £	2023 £
Wages and salaries	20,833	19,428
Other pension costs	1,924	1,471
	<u>22,757</u>	<u>20,899</u>

There were no employees whose annual remuneration was £60,000 or more.

12 Financial instruments

	2024 £	2023 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	67,755	74,747
Carrying amount of financial liabilities		
Measured at amortised cost	2,405	2,998

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	687	575

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	605	(65)
Other creditors	-	639
Accruals and deferred income	1,800	2,359
	<u>2,405</u>	<u>2,933</u>

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at	Movement in funds		Balance at	Movement in funds		Balance at
	1 January 2023	Income	Expenditure	1 January 2024	Income	Expenditure	31 December 2023
	£	£	£	£	£	£	£
Support for Asylum Seekers	39,308	14,780	(19,644)	34,444	31,843	(34,944)	31,343

Support for Asylum Seekers (SAS) makes weekly grants of up to £25 to asylum seekers deprived of statutory support. In case of persistent total deprivation these are now continued beyond the original 10-week limit.

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at	Movement in funds		Balance at	Movement in funds		Balance at
	1 January 2023	Income	Expenditure	1 January 2024	Income	Expenditure	31 December 2024
	£	£	£	£	£	£	£
Urban fund	5,760	89		5,849	114		5,963
	5,760	89		5,849	114		5,963

The Urban Fund exists to promote the discussion and research on urban issues.

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023
	£	£	£	£	£
Fund balances at 31 December 2024 are represented by:					
Current assets/(liabilities)	34,694	31,343	66,037	37,945	72,389
	34,694	31,343	66,037	37,945	72,389

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

England & Wales - Charity number 519061

Accounts

Charity registration number 519061

**CHURCHES TOGETHER IN THE MERSEYSIDE REGION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev P Jump Rev Dr S Anderson Mr A Edwards Mr U Russell Mr A Lovelady
Charity number	519061
Principal address	Margaret Clitherow Centre Croxteth Drive Liverpool L17 1AA
Independent examiner	Tony Stanley ACA Mitchell Charlesworth Tempest Suite 5.1 12 Tithebarn Street L2 2DT Liverpool
Bankers	HSBC Bank PLC 99-101 Lord Street Liverpool L2 6PG
Solicitors	Hill Dickinson No. 1 St Paul's Square Liverpool L3 9SJ

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

CONTENTS

	Page
Trustees' report	1 - 6
Statement of trustees' responsibilities	7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 22

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

Objectives and activities

The Charity's objects, under the guidance of the Holy Spirit, are:

- To draw the churches in membership of the Charity into a fuller understanding of the Gospel
- To promote the visible unity and mission of the Church at every level of Church life as an effective instrument of God's purpose for the local and wider community
- To encourage and enable the Churches to make decisions together where possible
- To give expression to the common faith, baptism and devotion of Christians as they seek to apply the "Lund principle" - to do everything together, except that which in conscience must be done separately

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake for public benefit.

Details of activities

The bulk of CTMR's activities consist of co-ordinating the life of the major Christian denominations in the area by means of:

- establishing and developing joint projects
- providing opportunities for joint meetings, study sessions, conferences, forums, assemblies
- regular newsletters and mailings

SAS's activities comprise largely the raising of funds for the provision of charitable support for asylum seekers and refugees in the area.

- by relieving poverty and destitution
- by contributing to projects promoting their wellbeing

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

The Central Work of CTMR

Our core activity has continued supporting a range of formal and informal partnerships between Churches, encouraging local co-operative working across denominations and traditions, answering enquiries and requests from the Merseyside community, representing the work of CTMR at a national level and liaising with the agency who co-ordinate Merseyside's Churches readiness in case of a major incident.

Collaboration is at the heart of the work of CTMR. There is regular interaction with a range of Christian and interfaith bodies including: Mission in the Economy, 'Together for the Harvest', Liverpool and District Free Church Federal Council, The Bishop of Liverpool Faith Leaders' Group and Faiths4Change as well as significant bodies working with refugees and asylum seekers who we support through CTMR SAS.

Governance

Church Leaders met four times during the year to determine the overall strategy of CTMR, to maintain co-ordinating oversight of its core activities and to share concerns and joys for their denominations with each other. The friendship in their group continues to be heartfelt. The Management Council met three times as a smaller body of Trustees and they met twice face-to-face and once via zoom. They are appointed by the CTMR Church Leaders and use their operational skills to take ahead practical matters concerning CTMR and provide support to the Ecumenical Co-ordinator.

CTMR Denominational Officers

Denominational Officers in the Merseyside Region met for mutual support twice via zoom and once in person during the year, also do update other and to enable working together more closely. Most of them also attended a national conference for Ecumenical Officers.

MP Lunch and Civic Reception

Church Leaders and MPs were delighted to see each face to face again and a very good discussion took place. They raised items of interest or concern. Together they reviewed how they can best work together and serve the common good in the region and nationally.

A Civic Reception for Leaders of the Borough Councils and Mayors within the Merseyside Region takes place every year and is hosted by CTMR Church Leaders. It is an opportunity for Mayors and Leaders of the Council to network among themselves and with the Church Leaders. It is also used to award recognition on civic members of the Region for their contribution to Merseyside and often beyond. The Civic Reception was hosted by the Diocese of Liverpool in the Anglican Cathedral in 2023. It was a wonderful occasion for networking in a warm cordial atmosphere and some good conversations took place. The hosts did not miss the opportunity to say thank you to the Civic Leaders for their wonderful service to society. The Church Leaders also honoured Bishop Tom Williams on his retirement.

Liverpool Cologne Church Partnership

Churches Together in the Merseyside Region (CTMR) are very pleased with the Liverpool Cologne link but are currently reviewing the way forward for the Liverpool Cologne-Link group. The link between the Cathedral Choirs of the two cities is continuing and the exchange will resume in 2024.

Ecumenical Collaboration

The great common witness to Christians on Merseyside and beyond continues at all levels of Church, locally as well as regionally and some of the fruits of networking are: creativity, resource sharing and discernment together, conversations beyond our denominational networks, identifying who we might talk to about which key issues.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The Support for Asylum Seekers (SAS)

Financial support for the Destitution Projects was continued during 2023 providing financial support to SAS partner agencies. The agencies have continued to provide practical humanitarian and wellbeing support for people seeking asylum and refuge in the local community. Where possible activities and social interaction have been made available to support their wellbeing and provide hope for the future.

SAS main partner agencies include Refugee Women Connect, Faiths4Change, Asylum Link Merseyside and Merseyside Refugee Support Network.

- **Refugee Women Connect** has continued providing emergency support grants to their clients, many with no access to public funds or homeless or both. Needs were greater than ever as it is taking longer to get women back into the system so they can receive support from the National Asylum Support Service (NASS) and also because asylum support funding is very low.

- **Faiths4Change** The grant pays to grow food and herbs in the Roots Community Garden at St Michael's in the City for people attending Micah foodbank at St Bride's Church, Liverpool. They facilitate 4 weekly groups in the Garden and because of additional help to clear the garden they have been able to increase the volume and variety of herbs. People from all groups report benefits including a sense of purpose and fulfilment, joy in giving to others and greater personal wellbeing.

- **Asylum Link (ALM) & Merseyside Refugee Support Network (MRSN)** They are working with extremely high numbers of clients, i.e. on one day alone they had 16 new cases some of them very complex. Many of them have just been granted refugee status which entitles them to live and work in the UK which means they have access to our support systems. However, they have nowhere to go, nowhere to rebuild their lives and another interminable wait. So, they come to MRSN and ALM every day, to see if there is any update on their chance of housing, to dry out their sodden clothes, to eat the only meal they are going to get that day, to get a shower, warm up and be around people. The situation has never been as desperate as this before and the SAS support is more necessary than ever.

The Pentecost Ecumenical Celebration

What CTMR do at Pentecost is vital as an expression of Christian unity. The Pentecost walk is part of Liverpool City's story and recorded in the Liverpool Museum.

The Pentecost Joint afternoon Service in 2023 was entitled 'One Church, Many Nations' was a truly happy and joyful occasion attended by 350-400 people.

Bishop John gave a short address at Liverpool Cathedral encouraging us to be a church that embraces the challenge of treating people of all cultures and walks of life equally. The journey along Hope Street was a colourful occasion with a considerable collection of national flags, colourful vestments and giant puppets.

Bystanders were intrigued by the sight with some joining in for the final part of the walk and service. The conclusion of the service on the steps of the Metropolitan Cathedral brought everyone together in prayer and celebration.

There was a real sense of unity and togetherness with games, dancing and music at the finish. Even the ice cream man left in a happy mood having had a steady trail of customers on such a warm and sunny afternoon.

CTMR Social Justice Group

Many of our churches are working together locally to support their neighbours and communities through these challenging times. A small working group of Social Responsibility Leads continues to meet 4 times a year to identify ways of better working together and represent the Christian community on various key stakeholder bodies. For example, they supported church leaders in putting out a statement on the UN Climate Summit by gathering information from the international and regional situation and composing a letter which was signed by all church leaders. The group looks to further amplify the voice of churches and church leaders. This may be done through civic forums or engaging with local political leaders. Another area being developed is how to better engage with the VS6 – which supports voluntary, community, faith and social enterprise across the city region.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Churches Together in the Northwest Safeguarding Group

The ecumenical safeguarding group widened the range of the meeting to reflect the large area they cover between them as it is well beyond the Merseyside region. To reflect this, they now call themselves 'Churches Together in the North West Safeguarding Group'. They met via zoom in September and had a useful discussion about ways of working within the denominations which included safeguarding audits, central record keeping, good practice and sharing concerns. It is apparent at their meetings that they have much in common in their ways of working and they all value the opportunity to share and learn from each other.

CTMR Communications Officers

CTMR Communications Officers liaise via email as matters arise.

CTMR Website

The new website had 6500 hits on average a month in 2023: www.ctmr.org.uk

CTMR Young Adults

The ecumenical Young Adults' group kept meeting either via zoom or in person in 2023. During the Week of Prayer for Christian Unity they shared their experience of the CTMR young adults with a group of students at Liverpool Hope University. After hearing their presentation one of their listeners joined them. Some members applied for a bursary to be part of the Tantar Ecumenical Young Adults Pilgrimage of Reconciliation to the Holy Land in 2024 and two of them were accepted. This has now been postponed because of the current situation in the Holy Land. In October one member of the group got married and everyone in the group was invited to the service followed by delicious cake and tea. One member of the group made a successful application to the Bill Snelson Young Ecumenists Fund involving a visit to the World Council of Churches and to the Ecumenical Abbey of Chemin Neuf in Hautecombe in France. The December gathering allowed for a meal with a lot of sharing, catching up and some honest discussion around the table amidst a lot of laughter.

Networking across the North of England

Northern County Ecumenical Officers continue their tri-annual meetings for mutual support, networking and exchange of ideas and take it in turns to host the meetings and invite speakers to update them about relevant matters.

Financial review

Overall income for the year amounted to £45,318, a decrease of £18,326 on the previous year.

After deduction of expenditure of £51,013 net expenditure amounted to £5,695 as set out in the Statement of Financial Activities.

Total unrestricted funds as at 31 December 2023 are £37,945.

Other Funds:

- Designated Fund (Note 16), the Urban Fund exists to promote discussion and research on urban issues;
- Restricted Fund (Note 15), Support for Asylum Seekers (SAS) makes weekly grants of up to £25 to asylum seekers deprived of statutory support. In case of persistent total deprivation these are now continued beyond the original 10 week limit.

Reserves policy

The unrestricted reserves are maintained to provide a financial cushion in the event of

- any possible shortfall in the income from the major denominational contributors;
- redundancy payments becoming necessary.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Grant making policy

SAS makes weekly grants of up to £25 to asylum seekers deprived of statutory support. In case of persistent total deprivation, these are now continued beyond the original 10 week limit.

Risk policy

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for the Future

The Support for Asylum Seekers programme continues to fulfil its mandate of humanitarian support by relieving destitution and distress among people who have sought asylum in Merseyside and then been failed by the system.

The housing administered by ALM has been used differently during the past year. With the enormous backlog of over 100,000 unmade decisions, less long-term use of the houses has been needed. Instead, the accommodation has been used for more short-term emergency cover, whilst applications for initial accommodation pre-asylum claim, or for people lucky enough to get a decision, who are in move-on, evicted before their mainstream benefits can be put in place.

That said, ALM has been extremely successful in working with longer term clients, putting together further submissions for fresh asylum claims. This, along with work on 20-year rule claims with the Merseyside Law Centre has also sped up transit through the houses. 25 individuals were housed through the period, in 3 houses.

In a recent NACCOM Report, contributed to by ALM, the importance of Housing and Support for the destitute, alongside Legal Assistance was highlighted.

The Food Store has operated in a similar way, assisting people in transition to different forms of support as we; as the mainstream destitute population. During 2022 a total of 1500 weekly food packages were distributed to 170 people. Of this group, the majority collected for 20 to 40 weeks.

CTMR, through SAS and Asylum Link, remains the only organisation in Liverpool to provide housing to refused asylum seekers.

Going Concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence in the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

The Management Council of CTMR is the trustee body of the charity.

The trustees who served during the year were:

Rev P Jump

Rev Dr S Anderson

Mr A Edwards

Mr U Russell

Mr A Lovelady

Organisation

Churches Together in the Merseyside Region comprises churches and other bodies in categories of full membership, associate membership, affiliated membership and allied membership, as determined by the constitution. General control and management of the administration of the charity is exercised by the Management Council, which has power to appoint groups to act under its direction.

Support for Asylum Seekers (SAS) is an agency of CTMR set up to support asylum seekers. It became part of MARCEA (subsequently CTMR) on 1 January 2001.

The trustees' report was approved by the Board of Trustees.

Rev P Jump

Chair of Management Council

Dated: 16 September 2024

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees are responsible for preparing the Trustees' Report and the 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 and 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 the incoming resources and application of resources of the Charity for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHURCHES TOGETHER IN THE MERSEYSIDE REGION

I report to the trustees on my examination of the financial statements of Churches Together in the Merseyside Region (the Charity) for the year ended 31 December 2023.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Tony Stanley ACA

Mitchell Charlesworth
Tempest
Suite 5.1
12 Tithebarn Street
Liverpool
L2 2DT

Dated: 17 September 2024

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income from:</u>							
Donations and legacies	3	30,191	14,703	44,894	31,191	32,382	63,573
Charitable activities	4	-	-	-	1	-	1
Investments	5	347	77	424	63	7	70
Total income		30,538	14,780	45,318	31,255	32,389	63,644
<u>Expenditure on:</u>							
Charitable activities	6	31,369	19,644	51,013	28,627	31,095	59,722
Net (expenditure)/income for the year/ Net movement in funds		(831)	(4,864)	(5,695)	2,628	1,294	3,922
Fund balances at 1 January 2023		38,776	39,308	78,084	36,148	38,014	74,162
Fund balances at 31 December 2023		37,945	34,444	72,389	38,776	39,308	78,084

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	13	575		1,373	
Cash at bank and in hand		74,747		79,505	
		<u>75,322</u>		<u>80,878</u>	
Creditors: amounts falling due within one year	14	(2,933)		(2,794)	
Net current assets			72,389		78,084
			<u>72,389</u>		<u>78,084</u>
Income funds					
Restricted funds	15		34,444		39,308
<u>Unrestricted funds</u>					
Designated funds	16	5,849		5,760	
General unrestricted funds		32,096		33,016	
		<u>37,945</u>		<u>38,776</u>	
			72,389		78,084
			<u>72,389</u>		<u>78,084</u>

The financial statements were approved by the trustees and authorised for issue on 16 September 2024 and are signed on its behalf by:

Rev P Jump
Chair of Management Council

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Churches Together in the Merseyside Region is a registered charity governed by its constitution. The principal address is the Margaret Clitherow Centre, Croxteth Drive, Sefton Park, Liverpool.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity 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 financial statements.

1.3 Charitable funds

Unrestricted funds represent the funds of CTMR that are not subject to any restrictions regarding their use and are available for application on the general charitable purposes of CTMR.

Designated funds are funds set aside by the trustees for a particular purpose and are also unrestricted.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.4 Income

Contributions from the member Churches are accounted for in the year in which they are due. Donations from other bodies and Councils of Christian Churches are accounted for as received.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. It includes irrecoverable VAT.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

The accounts include transactions, assets and liabilities for which CTMR is responsible in law. The Accounts of SAS and Urban are included.

Expenditure on equipment or other fixed assets is not capitalised but is charged to revenue as incurred if not material.

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

Financial instruments are recognised when the Charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

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

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.9 Retirement benefits

Churches Together in the Merseyside Region participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
 - a. a deferred annuity section known as Pension Builder Classic, and,
 - a. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2023: £1,471, 2022: £1,111).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2019. The next valuation was due as at 31 December 2022.

For the Pension Builder Classic section, the valuation revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review, the Board chose to grant a discretionary bonus of 10.1% following improvements in the funding position over 2021. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, Churches Together in the Merseyside Region could become responsible for paying a share of the failed employer's pension liabilities.

1.10 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Critical accounting estimates and judgements

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

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

There are no critical accounting estimates in the accounts.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	30,191	4,703	34,894	31,191	10,429	41,620
Grants receivable	-	10,000	10,000	-	21,953	21,953
	<u>30,191</u>	<u>14,703</u>	<u>44,894</u>	<u>31,191</u>	<u>32,382</u>	<u>63,573</u>
Donations and gifts						
Contributions from member churches	30,191	-	30,191	31,191	-	31,191
SAS donations	-	4,455	4,455	-	10,429	10,429
Other	-	248	248	-	-	-
	<u>30,191</u>	<u>4,703</u>	<u>34,894</u>	<u>31,191</u>	<u>10,429</u>	<u>41,620</u>
Grants receivable for core activities						
Other	-	10,000	10,000	-	21,953	21,953
	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>21,953</u>	<u>21,953</u>

Included in the current year Grants Receivable Restricted Funds amount of £10,000 was a grant to SAS of £10,000 from the John Moores Foundation.

4 Charitable activities

	2023	2022
	£	£
Other income	-	1
	<u>-</u>	<u>1</u>

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

5 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Interest receivable	347	77	424	63	7	70
	<u>347</u>	<u>77</u>	<u>424</u>	<u>63</u>	<u>7</u>	<u>70</u>

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Charitable activities

	The encouragem ent and support of Christian Churches £	The relief of poverty and destitution £	Total 2023 £	Total 2022 £
Staff costs	19,854	-	19,854	18,054
Programme costs	821	-	821	686
Office expenses	6,020	-	6,020	6,274
Travel expenses	929	-	929	51
	<u>27,624</u>	<u>-</u>	<u>27,624</u>	<u>25,065</u>
Grant funding of activities (see note 7)	-	19,584	19,584	31,008
Share of support costs (see note 8)	1,411	-	1,411	1,279
Share of governance costs (see note 8)	2,394	-	2,394	2,370
	<u>31,429</u>	<u>19,584</u>	<u>51,013</u>	<u>59,722</u>
Analysis by fund				
Unrestricted funds	31,369	-	31,369	
Restricted funds	60	19,584	19,644	
	<u>31,429</u>	<u>19,584</u>	<u>51,013</u>	

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Charitable activities

(Continued)

For the year ended 31 December 2022

	The encouragement and support of Christian Churches £	The relief of poverty and destitution £	Total 2022 £
Staff costs	18,054	-	18,054
Programme costs	686	-	686
Office expenses	6,274	-	6,274
Travel expenses	51	-	51
	<u>25,065</u>	<u>-</u>	<u>25,065</u>
Grant funding of activities (see note 7)	-	31,008	31,008
Share of support costs (see note 8)	1,279	-	1,279
Share of governance costs (see note 8)	2,370	-	2,370
	<u>28,714</u>	<u>31,008</u>	<u>59,722</u>
Analysis by fund			
Unrestricted funds	28,627	-	28,627
Restricted funds	87	31,008	31,095
	<u>28,714</u>	<u>31,008</u>	<u>59,722</u>

7 Grants payable

	The relief of poverty and destitution £	2022 £
Total	19,584	31,008
	<u>19,584</u>	<u>31,008</u>

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Staff costs	1,045	-	1,045	950	950
Travel costs	49	-	49	3	3
Office costs	317	-	317	326	326
Accountancy fees	-	838	838	-	950
Independent examination fees	-	1,556	1,556	-	1,420
	<u>1,411</u>	<u>2,394</u>	<u>3,805</u>	<u>1,279</u>	<u>3,649</u>
Analysed between					
Charitable activities	<u>1,411</u>	<u>2,394</u>	<u>3,805</u>	<u>1,279</u>	<u>3,649</u>

Support costs have been recharged to the encouragement and support of Christian Churches estimated on the basis of time spent.

Governance costs have been recharged to the encouragement and support of Christian Churches activity.

Governance costs includes payments to the accountants of £838 (2022: £950) for accountancy services and £1,556 (2022: £1,420) for independent examination fees.

9 Trustees

The trustees, who served for various periods of the year, received no remuneration or expenses for services provided to the charity (2022: nil).

10 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.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Charitable	1	1

Employment costs

	2023 £	2022 £
Wages and salaries	19,428	17,893
Other pension costs	1,471	1,111
	<u>20,899</u>	<u>19,004</u>

There were no employees whose annual remuneration was £60,000 or more.

12 Financial instruments

	2023 £	2022 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	74,747	79,435
Carrying amount of financial liabilities		
Measured at amortised cost	2,998	2,794

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	575	1,373

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	(65)	-
Other creditors	639	252
Accruals and deferred income	2,359	2,542
	<u>2,933</u>	<u>2,794</u>

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 December 2023
	Balance at 1 January 2022	Income	Expenditure	Balance at 1 January 2023	Income	Expenditure	
	£	£	£	£	£	£	£
Support for Asylum Seekers	38,014	32,389	(31,095)	39,308	14,780	(19,644)	34,444
	<u>38,014</u>	<u>32,389</u>	<u>(31,095)</u>	<u>39,308</u>	<u>14,780</u>	<u>(19,644)</u>	<u>34,444</u>

Support for Asylum Seekers (SAS) makes weekly grants of up to £25 to asylum seekers deprived of statutory support. In case of persistent total deprivation these are now continued beyond the original 10 week limit.

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		Balance at 31 December 2023
	Balance at 1 January 2022	Income	Balance at 1 January 2023	Income	
	£	£	£	£	£
Urban fund	5,749	11	5,760	89	5,849
	<u>5,749</u>	<u>11</u>	<u>5,760</u>	<u>89</u>	<u>5,849</u>

The Urban Fund exists to promote the discussion and research on urban issues.

17 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total Unrestricted funds 2023	Restricted funds 2022	Total
	£	£	£	£	£
Fund balances at 31 December 2023 are represented by:					
Current assets/(liabilities)	37,945	34,444	72,389	39,308	78,084
	<u>37,945</u>	<u>34,444</u>	<u>72,389</u>	<u>39,308</u>	<u>78,084</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

England & Wales - Charity number 519061

Accounts

Charity registration number 519061

**CHURCHES TOGETHER IN THE MERSEYSIDE REGION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev Philip Jump Rev Dr Sheryl Anderson Andrew Edwards Mr Ultan Russell Andrew Lovelady	(Appointed 5 December 2022)
Charity number	519061	
Principal address	Margaret Clitherow Centre Croxteth Drive Liverpool L17 1AA	
Independent examiner	Tony Stanley ACA BWM Tempest Suite 5.1 12 Tithebarn Street L2 2DT Liverpool	
Bankers	HSBC Bank PLC 99-101 Lord Street Liverpool L2 6PG	
Solicitors	Hill Dickinson No. 1 St Paul's Square Liverpool L3 9SJ	

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

CONTENTS

	Page
Trustees' report	1 - 6
Statement of trustees' responsibilities	7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 21

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

Objectives and activities

The Charity's objects, under the guidance of the Holy Spirit, are:

- To draw the churches in membership of the Charity into a fuller understanding of the Gospel
- To promote the visible unity and mission of the Church at every level of Church life as an effective instrument of God's purpose for the local and wider community
- To encourage and enable the Churches to make decisions together where possible
- To give expression to the common faith, baptism and devotion of Christians as they seek to apply the "Lund principle" - to do everything together, except that which in conscience must be done separately

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake for public benefit.

Details of activities

The bulk of CTMR's activities consist of co-ordinating the life of the major Christian denominations in the area by means of:

- establishing and developing joint projects
- providing opportunities for joint meetings, study sessions, conferences, forums, assemblies
- regular newsletters and mailings

SAS's activities comprise largely the raising of funds for the provision of charitable support for asylum seekers and refugees in the area.

- by relieving poverty and destitution
- by contributing to projects promoting their wellbeing

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

The Central Work of CTMR

Our core activity has continued supporting a range of formal and informal partnerships between Churches, encouraging local co-operative working across denominations and traditions, answering enquiries and requests from the Merseyside community, representing the work of CTMR at a national level and co-ordinating the Churches readiness in case of a major incident.

Governance

Church Leaders met four times during the year to determine the overall strategy of CTMR, to maintain co-ordinating oversight of its core activities and to share concerns and joys for their denominations with each other. The friendship in their group is heartfelt. The Management Council met three times as a smaller body of Trustees and they met both face-to-face and via zoom. They are appointed by the CTMR Church Leaders and use their operational skills to take ahead practical matters concerning CTMR and provide support to the Ecumenical Co-ordinator. In November 2022, the CTMR Office moved premises.

CTMR Denominational Officers

Denominational Officers in the Merseyside Region met twice via zoom this year for mutual support, updating and to enable working together more closely. They also attended a national conference for Ecumenical Officers together.

MP Lunch and Civic Reception

CTMR remains committed to an annual lunch for local MPs from the Merseyside Region. Since on the day of the lunch in March 2022, the P&O Ferries sacked their staff, MPs had to get involved talking to unions, etc. which meant the CTMR event could not take place. MPs expressed how sorry they were and how much they were looking forward to the next lunch. The civic reception was hosted by the Free Churches in 2022 and took place at [Strawberry Field](#). The Salvation Army offered a visit to their exhibition and served delicious food in the Strawberry Field café. It was a brilliant event, a wonderful occasion for networking in a warm cordial atmosphere and for some good conversations.

Connection with Faith Leaders Network and Mission in the Economy

The Faith Leaders network met twice during the year for fellowship and to engage with those in civic society who come to them for help and ideas. Mission in the Economy is also an ecumenical charity and connects with CTMR.

Liverpool Cologne Church Partnership

The first visit since COVID took place in September 2022 with the Moderator of the United Reformed Church, as well as the Deans of both Liverpool and the Metropolitan Cathedrals taking part. They met with an ecumenical group, spent time at Cologne Cathedral and took part in an educational programme with worship, fun, learning through conversation, sharing in issues which the Germans are facing, like increasing secularisation, etc. They attended fascinating theology lectures and talked about the environment. People hosted the Liverpool guests in their own homes. The link between the Cathedral Choirs of the two cities is also continuing. The Link Group awaits the appointment of a new Chair.

Ecumenical Collaboration

The great common witness to Christians on Merseyside and beyond continues at all levels of Church, locally as well as regionally and some of the fruits of networking are: creativity, resource sharing and discernment together, conversations beyond our denominational networks, identifying who we might talk to about which key issues.

The Merseyside Churches were well represented at the Forum of Churches Together in England in March 2022 including two members of the Young Adults Group. CTMR gave substantial contributions to the Forum and received a free space at Forum in recognition of this.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Destitution Project Delivery

In 2022 SAS partner agencies have continued to provide practical humanitarian and wellbeing support for people seeking asylum and refuge in the local community. Where possible activities and social interaction have been made available in order to support their wellbeing and provide hope for the future.

SAS main partner agencies include Asylum Link Merseyside (ALM), Faiths4Change, Refugee Women Connect and Merseyside Refugee Support Network.

- Since the new Immigration Bill was announced last year, **ALM** have gradually come to terms with what this actually means for those asylum seekers receiving refusals. The situation has become much worse with fewer rights of appeal. The impact of the changes has still to be felt. The main issue at ALM is the lack of support for refused Asylum Seekers. In 2021/22 up to 51 people collected food/cash each week and they were also able to house between 6-11 people at any one time in 2021/2022.

- **Refugee Women Connect** has continued providing emergency support grants to their clients, many with no access to public funds or homeless or both.

- **Faiths4Change** The grant pays to grow food for the parish foodbank, which provides weekly food for 200 people. They provided fresh vegetables and herbs, pays volunteer expenses, etc. The garden is perhaps a direct lifeline to a small number of asylum seekers.

- **Merseyside Refugee Support Network (MRSN)** have added emergency house-calls to the list of their general refugee support services for their most vulnerable/housebound clients. The demand for benefits and housing casework and social support remains unabated and this fund has helped in emergencies when refugees are at risk of financial crisis or homelessness and have long delays waiting for benefits or housing. Since February 2022, Ukrainians have also been seeking sanctuary, the families MRSN are working with arrived on Family Visas and are therefore not supported by the Homes for Ukraine scheme. The work of MRSN has been instrumental in getting local and national services working more closely than ever before with additional and exceptional support from the national banks, improving access to opening bank accounts. Delays in universal credit have continued, but they hit a record with the Pensions Service with an application turnaround and National Insurance number within less than 2 weeks (the standard time is upwards of 16 weeks).

The Pentecost Ecumenical Celebration

What CTMR do at Pentecost is vital as an expression of Christian unity. The Pentecost walk is part of Liverpool City's story and recorded in the Liverpool Museum. It was wonderful to meet face-to-face again. The Pentecost event included an excellent party also in honour of the Queens' Jubilee. It provided great games for all ages and a spiritual experience with people praying over others at the same time. The cost of 'In Another Place' who organised the party were covered thanks to the kind support of 'The Duchy of Lancaster Benevolent Fund'. Part of the highlights of the event were the performances of the two Cathedral choirs which were stunning.

CTMR Social Justice Group

Many of our churches are working together locally to support their neighbours and communities through these challenging times. A small working group of Social Responsibility Leads continues to meet together and represent the Christian community on various key stakeholder bodies.

CTMR Safeguarding Group

Meetings of the ecumenical safeguarding group are being co-ordinated by the Methodists at present. They met in March and October 2022. The group widened the range of the meeting to reflect the large area they cover between them as it is well beyond the Merseyside region. To reflect this they now call themselves 'Churches Together in the North West Safeguarding Group'

CTMR Communications Officers

CTMR Communications Officers liaise via email as matters arise.

CTMR Website

The new website had 8900 hits on average a month in 2022: www.ctmr.org.uk

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

CTMR Young Adults

In 2022, the inspirational Young Adults' group kept meeting either via zoom or in person. They are aged 18 and above and have different experiences from right across our traditions. The group was presented to the gathering of Anglican and Catholic Bishops at their national meeting in Liverpool in January 2022. In March two of the young adults represented CTMR at the Churches Together in England Forum and the visit to the Ukrainian Church in Manchester in April was a fantastic experience – unforgettable. The CTMR Young Adults' group keep in touch via WhatsApp and were pleased to welcome someone new as well.

Networking across the North of England

Northern County Ecumenical Officers continue their tri-annual meetings for mutual support, networking and exchange of ideas. They are grateful that after a long period of zoom meetings, face-to-face meetings could be resumed.

Financial review

Overall income for the year amounted to £63,644, an increase of £5,070 on the previous year.

After deduction of expenditure of £59,722 net income amounted to £3,922 as set out in the Statement of Financial Activities.

Total unrestricted funds as at 31 December 2022 are £38,776.

Other Funds:

- Designated Fund (Note 15), the Urban Fund exists to promote discussion and research on urban issues;
- Restricted Fund (Note 14), Support for Asylum Seekers (SAS) makes weekly grants of up to £25 to asylum seekers deprived of statutory support. In case of persistent total deprivation these are now continued beyond the original 10 week limit.

Reserves policy

The unrestricted reserves are maintained to provide a financial cushion in the event of

- any possible shortfall in the income from the major denominational contributors;
- redundancy payments becoming necessary.

Grant making policy

SAS makes weekly grants of up to £25 to asylum seekers deprived of statutory support. In case of persistent total deprivation, these are now continued beyond the original 10 week limit.

Risk policy

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Plans for the Future

The Support for Asylum Seekers programme continues to fulfil its mandate of humanitarian support by relieving destitution and distress among people who have sought asylum in Merseyside and then been failed by the system.

The housing administered by ALM has been used differently during the past year. With the enormous backlog of over 100,000 unmade decisions, less long-term use of the houses has been needed. Instead, the accommodation has been used for more short-term emergency cover, whilst applications for initial accommodation pre-asylum claim, or for people lucky enough to get a decision, who are in move-on, evicted before their mainstream benefits can be put in place.

That said, ALM has been extremely successful in working with longer term clients, putting together further submissions for fresh asylum claims. This, along with work on 20-year rule claims with the Merseyside Law Centre has also sped up transit through the houses. 25 individuals were housed through the period, in 3 houses.

In a recent NACCOM Report, contributed to by ALM, the importance of Housing and Support for the destitute, alongside Legal Assistance was highlighted.

The Food Store has operated in a similar way, assisting people in transition to different forms of support as we; as the mainstream destitute population. During 2022 a total of 1500 weekly food packages were distributed to 170 people. Of this group, the majority collected for 20 to 40 weeks.

CTMR, through SAS and Asylum Link, remains the only organisation in Liverpool to provide housing to refused asylum seekers.

Going Concern

At the time of approving the accounts, and taking into account the effects of COVID-19 since the end of the accounting period under review, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence in the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

The Management Council of CTMR is the trustee body of the charity.

The trustees who served during the year were:

Rev Philip Jump

Rev Dr Sheryl Anderson

Andrew Edwards

Mr Neil Cunningham (Resigned 31 July 2022)

Mrs Janet Lasham (Resigned 5 December 2022)

Mr Ultan Russell

Andrew Lovelady (Appointed 5 December 2022)

Organisation

Churches Together in the Merseyside Region comprises churches and other bodies in categories of full membership, associate membership, affiliated membership and allied membership, as determined by the constitution. General control and management of the administration of the charity is exercised by the Management Council, which has power to appoint groups to act under its direction.

Support for Asylum Seekers (SAS) is an agency of CTMR set up to support asylum seekers. It became part of MARCEA (subsequently CTMR) on 1 January 2001.

The trustees' report was approved by the Board of Trustees.

Rev Philip Jump

Chair of Management Council

Dated: 31 July 2023

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees are responsible for preparing the Trustees' Report and the 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 and 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 the incoming resources and application of resources of the Charity for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHURCHES TOGETHER IN THE MERSEYSIDE REGION

I report to the trustees on my examination of the financial statements of Churches Together in the Merseyside Region (the Charity) for the year ended 31 December 2022.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Tony Stanley ACA

BWM
Tempest
Suite 5.1
12 Tithebarn Street
Liverpool
L2 2DT

Dated: 31 July 2023

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Income from:						
Donations and legacies	3	31,191	32,382	63,573	30,191	58,580
Charitable activities	4	1	-	1	-	-
Investments	5	63	7	70	(7)	(6)
Total income		<u>31,255</u>	<u>32,389</u>	<u>63,644</u>	<u>30,184</u>	<u>58,574</u>
Expenditure on:						
Charitable activities	6	28,627	31,095	59,722	32,440	59,889
Net income/(expenditure) for the year/ Net movement in funds		2,628	1,294	3,922	(4,050)	(1,315)
Fund balances at 1 January 2022		<u>36,148</u>	<u>38,014</u>	<u>74,162</u>	<u>42,064</u>	<u>75,477</u>
Fund balances at 31 December 2022		<u><u>38,776</u></u>	<u><u>39,308</u></u>	<u><u>78,084</u></u>	<u><u>38,014</u></u>	<u><u>74,162</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	12	1,373		1,052	
Cash at bank and in hand		79,505		76,046	
		<u>80,878</u>		<u>77,098</u>	
Creditors: amounts falling due within one year	13	(2,794)		(2,936)	
Net current assets			78,084		74,162
			<u>78,084</u>		<u>74,162</u>
Income funds					
Restricted funds	14		39,308		38,014
<u>Unrestricted funds</u>					
Designated funds	15	5,760		5,749	
General unrestricted funds		33,016		30,399	
		<u>38,776</u>		<u>36,148</u>	
			78,084		74,162
			<u>78,084</u>		<u>74,162</u>

The financial statements were approved by the trustees and authorised for issue on 31 July 2023 and are signed on its behalf by:

Rev Philip Jump
Chair of Management Council

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Churches Together in the Merseyside Region is a registered charity governed by its constitution. The principal address is the Quaker Meeting House, 22 School Lane, Liverpool.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity 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 financial statements.

1.3 Charitable funds

Unrestricted funds represent the funds of CTMR that are not subject to any restrictions regarding their use and are available for application on the general charitable purposes of CTMR.

Designated funds are funds set aside by the trustees for a particular purpose and are also unrestricted.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.4 Income

Contributions from the member Churches are accounted for in the year in which they are due. Donations from other bodies and Councils of Christian Churches are accounted for as received.

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised on an accruals basis, i.e. as soon as there is a legal or constructive obligation committing CTMR to the expenditure. It includes irrecoverable VAT.

Wherever possible, each item of expenditure recognised is allocated to charitable activities or governance costs according to its purpose. If this is not possible the cost is apportioned on a reasonable and justifiable basis.

The accounts include transactions, assets and liabilities for which CTMR is responsible in law. The Accounts of SAS and Urban are included.

Expenditure on equipment or other fixed assets is not capitalised but is charged to revenue as incurred if not material.

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

Financial instruments are recognised when the Charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

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

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.9 Retirement benefits

Churches Together in the Merseyside Region participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
 - a. a deferred annuity section known as Pension Builder Classic, and,
 - a. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2022: £1,111, 2021: £1,269).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2019. The next valuation is due as at 31 December 2022.

For the Pension Builder Classic section, the valuation revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review, the Board chose to grant a discretionary bonus of 10.1% following improvements in the funding position over 2021. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, Churches Together in the Merseyside Region could become responsible for paying a share of the failed employer's pension liabilities.

1.10 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

2 Critical accounting estimates and judgements

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

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

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	31,191	10,429	41,620	30,191	7,211	37,402
Grants receivable	-	21,953	21,953	-	21,178	21,178
	<u>31,191</u>	<u>32,382</u>	<u>63,573</u>	<u>30,191</u>	<u>28,389</u>	<u>58,580</u>
Donations and gifts						
Contributions from member churches	31,191	-	31,191	30,191	-	30,191
SAS donations	-	10,429	10,429	-	7,211	7,211
	<u>31,191</u>	<u>10,429</u>	<u>41,620</u>	<u>30,191</u>	<u>7,211</u>	<u>37,402</u>
Grants receivable for core activities						
Other	-	21,953	21,953	-	21,178	21,178
	<u>-</u>	<u>21,953</u>	<u>21,953</u>	<u>-</u>	<u>21,178</u>	<u>21,178</u>

Included in the current year Grants Receivable Restricted Funds amount of £21,953 was a grant to SAS of £10,000 from the John Moores Foundation.

4 Charitable activities

	2022	2021
	£	£
Other income	1	-
	<u>1</u>	<u>-</u>

5 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Interest receivable	63	7	70	(7)	1	(6)
	<u>63</u>	<u>7</u>	<u>70</u>	<u>(7)</u>	<u>1</u>	<u>(6)</u>

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Charitable activities

	The encouragement and support of Christian Churches £	The relief of poverty and destitution £	Total 2022 £	Total 2021 £
Staff costs	18,054	-	18,054	17,840
Programme costs	686	-	686	941
Office expenses	6,274	-	6,274	5,211
Travel expenses	51	-	51	-
	<u>25,065</u>	<u>-</u>	<u>25,065</u>	<u>23,992</u>
Grant funding of activities (see note 7)	-	31,008	31,008	32,440
Share of support costs (see note 8)	1,279	-	1,279	1,213
Share of governance costs (see note 8)	2,370	-	2,370	2,244
	<u>28,714</u>	<u>31,008</u>	<u>59,722</u>	<u>59,889</u>
Analysis by fund				
Unrestricted funds	28,627	-	28,627	
Restricted funds	87	31,008	31,095	
	<u>28,714</u>	<u>31,008</u>	<u>59,722</u>	

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Charitable activities

(Continued)

For the year ended 31 December 2021

	The encouragem ent and support of Christian Churches £	The relief of poverty and destitution £	Total 2021 £
Staff costs	17,840	-	17,840
Programme costs	941	-	941
Office expenses	5,211	-	5,211
	<u>23,992</u>	<u>-</u>	<u>23,992</u>
Grant funding of activities (see note 7)	-	32,440	32,440
Share of support costs (see note 8)	1,213	-	1,213
Share of governance costs (see note 8)	2,244	-	2,244
	<u>27,449</u>	<u>32,440</u>	<u>59,889</u>
Analysis by fund			
Unrestricted funds	27,449	-	27,449
Restricted funds	-	32,440	32,440
	<u>27,449</u>	<u>32,440</u>	<u>59,889</u>

7 Grants payable

	The relief of poverty and destitution £	2021 £
Total	31,008	32,440
	<u>31,008</u>	<u>32,440</u>

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
Staff costs	950	-	950	939	939
Travel costs	3	-	3	-	-
Office costs	326	-	326	274	274
Accountancy fees	-	950	950	-	879
Independent examination fees	-	1,420	1,420	-	1,365
	<u>1,279</u>	<u>2,370</u>	<u>3,649</u>	<u>1,213</u>	<u>3,457</u>
Analysed between					
Charitable activities	<u>1,279</u>	<u>2,370</u>	<u>3,649</u>	<u>1,213</u>	<u>3,457</u>

Support costs have been recharged to the encouragement and support of Christian Churches estimated on the basis of time spent.

Governance costs have been recharged to the encouragement and support of Christian Churches activity.

Governance costs includes payments to the accountants of £950 (2021: £879) for accountancy services and £1,420 (2021: £1,365) for independent examination fees.

9 Trustees

The trustees, who served for various periods of the year, received no remuneration or expenses for services provided to the charity (2021: nil).

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Charitable	<u>1</u>	<u>1</u>

Employment costs

	2022 £	2021 £
Wages and salaries	17,893	17,510
Other pension costs	<u>1,111</u>	<u>1,269</u>
	<u>19,004</u>	<u>18,779</u>

There were no employees whose annual remuneration was £60,000 or more.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

11	Financial instruments	2022	2021
		£	£
	Carrying amount of financial assets		
	Debt instruments measured at amortised cost	79,435	75,812
		<u> </u>	<u> </u>
	Carrying amount of financial liabilities		
	Measured at amortised cost	2,794	2,530
		<u> </u>	<u> </u>
12	Debtors	2022	2021
		£	£
	Amounts falling due within one year:		
	Prepayments and accrued income	1,373	1,052
		<u> </u>	<u> </u>
13	Creditors: amounts falling due within one year	2022	2021
		£	£
	Other taxation and social security	-	406
	Other creditors	252	374
	Accruals and deferred income	2,542	2,156
		<u> </u>	<u> </u>
		2,794	2,936
		<u> </u>	<u> </u>
14	Restricted funds		

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 January 2021	Income	Expenditure	Balance at 1 January 2022	Income	Expenditure	Balance at 31 December 2022	
	£	£	£	£	£	£	£	
Support for Asylum Seekers	42,064	28,390	(32,440)	38,014	32,389	(31,095)	39,308	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	

Support for Asylum Seekers (SAS) makes weekly grants of up to £25 to asylum seekers deprived of statutory support. In case of persistent total deprivation these are now continued beyond the original 10 week limit.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		Balance at 31 December 2022 £
	Balance at 1 January 2021 £	Income £	Balance at 1 January 2022 £	Income £	
Urban fund	5,748	1	5,749	11	5,760
	<u>5,748</u>	<u>1</u>	<u>5,749</u>	<u>11</u>	<u>5,760</u>

The Urban Fund exists to promote the discussion and research on urban issues.

16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Current assets/(liabilities)	38,776	39,308	78,084	34,548	39,614	74,162
	<u>38,776</u>	<u>39,308</u>	<u>78,084</u>	<u>34,548</u>	<u>39,614</u>	<u>74,162</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

England & Wales - Charity number 519061

Accounts

Charity registration number 519061

CHURCHES TOGETHER IN THE MERSEYSIDE REGION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Rev Philip Jump
 Rev Dr Sheryl Anderson
 Andrew Edwards
 Mr Neil Cunningham
 Mrs Janet Lasham
 Mr Ultan Russell

Charity number 519061

Principal address Quaker Meeting House
 22 School Lane
 Liverpool
 L1 3BT

Independent examiner Tony Stanley ACA
 BWM
 Suite 5.1
 12 Tithebarn Street
 Liverpool
 L2 2DT

Bankers HSBC Bank PLC
 99-101 Lord Street
 Liverpool
 L2 6PG

Solicitors Hill Dickinson
 No. 1 St Paul's Square
 Liverpool
 L3 9SJ

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

CONTENTS

	Page
Trustees' report	1 - 7
Statement of trustees' responsibilities	8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 22

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Trust Deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016)"

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

Objectives and activities

The Charity's objects, under the guidance of the Holy Spirit, are:

- To draw the churches in membership of the Charity into a fuller understanding of the Gospel
- To promote the visible unity and mission of the Church at every level of Church life as an effective instrument of God's purpose for the local and wider community
- To encourage and enable the Churches to make decisions together where possible
- To give expression to the common faith, baptism and devotion of Christians as they seek to apply the "Lund principle" - to do everything together, except that which in conscience must be done separately

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake for public benefit.

Details of activities

The bulk of CTMR's activities consist of co-ordinating the life of the major Christian denominations in the area by means of:

- establishing and developing joint projects
- providing opportunities for joint meetings, study sessions, conferences, forums, assemblies
- regular newsletters and mailings

SAS's activities comprise largely the raising of funds for the provision of charitable support for asylum seekers and refugees in the area.

- by relieving poverty and destitution
- by contributing to projects promoting their wellbeing

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

The Central Work of CTMR

Our core activity has continued – supporting a range of partnerships (formal and informal) between Churches, encouraging local co-operative working across denominations and traditions, answering enquiries and requests from the Merseyside community, representing the work of CTMR at a national level and co-ordinating the Churches readiness in case of a major incident – albeit mostly virtually because of the pandemic.

Governance

Church Leaders met four times during the year to determine the overall strategy of CTMR, to maintain co-ordinating oversight of its core activities and to share the implications of the pandemic for their denominations with each other. The support and concern they have for each other is wonderful. The Management Council met three times as a smaller body of Trustees and they met both face-to-face and via zoom. They are appointed by the CTMR Church Leaders and use their operational skills to take ahead practical matters concerning CTMR and provide support to the Ecumenical Co-ordinator.

CTMR Denominational Officers

Denominational Officers in the Merseyside Region meet via zoom 3 times this year for mutual support, updating and to enable working together more closely.

MP Lunch and Civic Reception

CTMR remains committed to an annual lunch for local MPs from the Merseyside Region. The pandemic meant this could not take place in person 2021, but they had an informal meeting on zoom which was well attended. Each had the opportunity to raise any particular items of interest or concern. Together they reviewed how they can best work together and serve the common good in the region and nationally. It was wonderful to be able to host a reception for mayors and civic leaders. It was a great opportunity for networking in a warm and cordial atmosphere and for some good conversation.

Dialogue between Faith Communities

Pandemics, lockdowns, and various other events have increased both the nature and visibility of interreligious contact over the last year. The Faith Leaders' Group has continued its full meetings throughout the pandemic, joyously returning to an in-person meeting in October. However, the real work has been in on-going engagement with civic institutions both to promote the needs of faith communities, and also to offer resources to reach into communities.

Statements as a response to events are made when they are local and targeted. The response to the explosion at the Liverpool Women's Hospital in November was an example of a [press statement](#) having a significant effect in promoting calm reassurance and undermining attempts at division.

In 2021 the faith communities' networks were used to promote public health messages and support vaccinations. Alongside video and other communications, many faith groups have been active in assisting in vaccine roll-out, as well as modelling good practice to keep safe in the pandemic.

The composition of the Faith Leaders' Group is ever-changing, but the significance of the group has been demonstrated many times in the last year.

Liverpool Cologne Church Partnership

There have been no exchanges this year although a visit had been planned for January. However fruitful zoom meetings have occurred. A review to discern ways to strengthen the Link has been initiated to bring in new members to report back regularly to denominations and ensure adequate financial support for the Link. A visit by the two Cathedral Deans, a representative of the Free Church Council and the Group Chair is scheduled for September 2022. Koln has requested that the focus of exchanges over the next few years be on climate change and the environment.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Ecumenical collaboration

This is a great common witness to Christians on Merseyside and beyond. The Archdiocese has produced a detailed Pastoral Plan and set up six Development Areas to take the work forward. There is a commitment to establish a Synodal Council drawn principally from Deaneries and with Ecumenical Consultant Observers. The Commission for Dialogue and Unity has submitted detailed reflections on facilitating strong ecumenical input to the Pastoral Plan.

The Churches have a Group looking strategically at issues around the use of buildings. The Archdiocese is sharing insights on the Anglican Fit for Mission proposals.

The Merseyside Churches were well represented at the Forum of Churches Together in England in March including two members of the Young Adults Group.

The Support for Asylum Seekers

Awards

Asylum Link Merseyside was recently awarded the Queen's Award for Voluntary Service

SAS have supported financially the Destitution Project, which is delivered largely by ALM, for all those years.

The Josephine Butler Memorial Trust awarded Neil Cunningham, the CTMR SAS co-ordinator, the Volunteer of the Year Award at the delayed 2021 Awards Ceremony. In 2022 CTMR SAS was awarded the main Josephine Butler Award. As part of that award he was able to nominate a local charity to receive £1,000 and chose Refugee Women Connect because it resonates with the incredible and selfless support and campaigning for the rights of women and children by Josephine Butler.

Destitution Project Delivery

SAS partner agencies have continued to provide practical humanitarian and wellbeing support for people seeking asylum and refuge in our local community. Where possible activities and social interaction have been made available in order to support their wellbeing and provide hope for the future.

SAS' s main partner agencies include Asylum Link Merseyside, Refugee Women Connect, Faiths4Change, Merseyside Refugee Support Network and Action Asylum.

SAS has financially supported focused and targeted projects for the destitute including:

- At St Michael in the City the 'Roots in the City – Community Garden' has been in great use by volunteers and visitors alike.

The regular support that SAS provides a reliable source of income for staff & volunteers and buys materials to help grow fresh organic vegetables and herbs for those people seeking asylum and refuge who attend the Micah Liverpool food bank at St Brides Church, Liverpool.

- At **ALM** the main focus has been to enable as many people as possible to have Statutory Accommodation. During the pandemic, Asylum Link Merseyside has continued to maintain contact with as many of the destitute as possible, providing outreach drops and personal contact with emergency support grants, food parcels, food vouchers, and small cash donations delivered to the hostels or hotels or known addresses for our clients.

- **Refugee Women Connect** [formerly MRANG] has continued providing emergency support grants to their clients, many with young babies and no access to public funds or homeless or both. Section 4 applications can take a long time during which SAS financial support is their only source of income.

- **Merseyside Refugee Support Network** [MRSN] provides practical targeted financial support for their clients while their cases are progressed. Besides lack of funds there are many other problems in their lives which make harrowing reading.

- **Action Asylum** organise wonderful days out for people seeking asylum and refuge, along with members of local communities. SAS has supported them by providing protective clothing and equipment for a replanting day in Yorkshire, a clean-up day at Crosby Beach and removal of scrubby vegetation along a section of the Offa's Dyke Path.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Funding

SAS funds have suffered because of the pandemic but we will be able to provide a slightly reduced financial support for our partners for the next year.

COVID Pandemic

The COVID restrictions regarding social distancing have hampered access for clients to guidance and support. The SAS Newsletter provides ample evidence of the innovative ways and perseverance by our Partners in helping some of the most marginalised in our community.

None of the above projects would be possible without the financial grants and donations received from our longstanding and generous supporters – individuals, church communities, and faith groups.

The Pentecost Ecumenical Celebration

We try to underline that our role as a people of faith is to be beacons of hope within our communities. Because of COVID our annual Pentecost festival based around the two cathedrals took place on-line again and was an enriching experience for those who joined.

As part of that service, we recognised and celebrated the numerous ways in which churches are working locally within their communities. The many photograph sent to the office testified to that and they in some way or another encapsulated "The Spirit at Work in our World/ Communities". The service itself was built around the Peace Doves installation at Liverpool Anglican Cathedral.

CTMR Social Justice Group

Many of our churches are working together locally to support their neighbours and communities through these challenging times. We are pleased to have been able to offer glimpses of this through our "signs of hope" images during our 2021 online Pentecost service. A small working group of Social Responsibility leads continues to meet together, and represent the Christian community on various key stakeholder bodies.

CTMR Safeguarding Group

The new CTMR Safeguarding Co-ordinator made attempts to arrange a meeting for ecumenical safeguarding leads, but because of the pandemic it has not been possible to physically bring together representatives from various denominations for safeguarding purposes in 2021. The meeting will be reinstated as soon as practically possible.

CTMR Communications Officers

CTMR Communications Officers liaise via email as matters arise.

CTMR Website

The new website had 5000 hits on average a month in 2021: www.ctmr.org.uk

CTMR Young Adults - NOT Defeated by COVID

During the past year the inspirational Young Adults group kept meeting either via zoom or in person. They are aged 18 and above and have different experiences from right across our traditions. The group has been meeting for almost three years – something they looked forward to taking place on-line during lock down.

They have continued to take it in turns to lead their sessions and also enjoyed a relaxing outing and meeting up for a catch up in a coffee shop - COVID regulations permitting of course.

What a celebration it was to be able to meet face-to-face again: they seemed like long lost friends

Their talents began to emerge and some instruments came out to enhance face-to-face sessions.

They learnt more about 'Eastern Christianity and Pentecost' at one of their zoom meetings.

Some of the young adults were Ecumenical Observers or members of the Liverpool Archdiocesan Synod where they gave precious contributions. They met up for a coffee with a couple of the Church Leaders after the Synod mass in June.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Meetings continued in the autumn and the group were all set for a get together with regional Church Leaders in December. However with a new surge of the pandemic, the group decided to postpone it to a time when it is safer to do so. It was a difficult decision to have taken, especially when it emerged that some new young adults had planned to attend.

This is what the young adults say about the group:

"I love our meetings." Liam

"The CTMR group is filled with the most amazing and wonderful people. Since the beginning, it has grown and become more than just a group of young adults but a family! This group is something I have been missing and it is so important to find people of a similar age to grow and learn together!" Rebecca

"Having been raised in an atheistic society (Soviet Union), I am grateful to be part of this group, members of which eagerly profess their Christian faith. It is a great joy to see young people from different Christian backgrounds coming together, sharing their gifts and creating a community that transcends denominational borders." Taras, a priest

"Being part of the CTMR group has been such a wonderful experience. I have the opportunity to meet, learn, and socialize with Christians from other denominations and it's been great knowing that there are other people with whom I can share my faith!" Cynthia

"This has been something to look forward to during COVID-19". Peter

Rebecca Richardson an active member of the Young Adults Group received the Josephine Butler Fellowship for travel.

Networking across the North of England

CTMR also contributed to the networking of colleagues involved in ecumenism across the North of England. This creates greater cohesion and the possibility to address common matters of interest.

Financial review

Overall income for the year amounted to £58,574, a decrease of £24,335 on the previous year.

After deduction of expenditure of £58,289 net income amounted to £285 as set out in the Statement of Financial Activities.

Total unrestricted funds as at 31 December 2021 are £36,148.

Urban Fund

During 2002, the Merseyside Churches Urban Institute, which was closing down, transferred its funds to MARCEA to be used in line with the Institute's purpose of promoting discussion and research on urban issues.

Reserves policy

The unrestricted reserves are maintained to provide a financial cushion in the event of

- any possible shortfall in the income from the major denominational contributors;
- redundancy payments becoming necessary.

Grant making policy

SAS makes weekly grants of up to £25 to asylum seekers deprived of statutory support. In case of persistent total deprivation, these are now continued beyond the original 10 week limit.

Risk policy

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Plans for the Future

The Support for Asylum Seekers programme continues to fulfil its mandate of humanitarian support by relieving destitution and distress among people who have sought asylum in Merseyside and then been failed by the system.

Over the last two years since the first lockdown in 2020, there have been real practical issues around access to services by users as many have been housed in hostels or hotels or with friends. As restrictions have been slowly lifted more people are presenting themselves to our partner agencies in greater numbers. However health and safety of both users and staff and volunteers is still an issue as COVID spikes continue to happen at our St Anne's centre as soon as access restrictions are relaxed. So face to face interviews are by appointment only and ESOL class sizes are restricted to 6 people only. Issue of donated clothes is also effected in a controlled way with social distancing is paramount for staff, volunteers and clients. Emergency boxes of food, toiletries, clothes etc. are handed over in a compassionate but controlled way.

We can still manage to provide emergency accommodation in our 3 houses, but as any occupant leaves they will not be replaced to avoid new infections spreading.

This is all being exacerbated by the cost of living crisis – food, transport, energy bills etc. all rising dramatically. Donations of clothes, food and funds are reducing appreciably, as is a common trend now with most charities and food banks etc.

There is also the anticipation of the effects of the new National Borders Bill which will generate higher numbers of people being refused asylum. The results of the Ukraine crisis will be felt as North West is a traditional dispersal area by the UK Government. There is little sign of the humanitarian needs reducing in the future for people who are amongst the most marginalised in our local community.

Despite all the above at the time of writing SAS is confident it has sufficient funds for the next 12 months period at least, to support the partner agencies to deliver destitution services at their current financial level.

Going Concern

At the time of approving the accounts, and taking into account the effects of COVID-19 since the end of the accounting period under review, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence in the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

The Management Council of CTMR is the trustee body of the charity.

The trustees who served during the year were:

Rev Philip Jump

Rev Dr Sheryl Anderson

Andrew Edwards

Mr Neil Cunningham

Mrs Janet Lasham

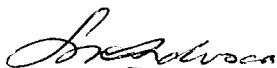
Mr Ultan Russell

Organisation

Churches Together in the Merseyside Region comprises churches and other bodies in categories of full membership, associate membership, affiliated membership and allied membership, as determined by the constitution. General control and management of the administration of the charity is exercised by the Management Council, which has power to appoint groups to act under its direction.

Support for Asylum Seekers (SAS) is an agency of CTMR set up to support asylum seekers. It became part of MARCEA (subsequently CTMR) on 1 January 2001.

The trustees' report was approved by the Board of Trustees.



Rev Dr Sheryl Anderson

Trustee

Dated: 29/09/2022

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees are responsible for preparing the Trustees' Report and the 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 and 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 the incoming resources and application of resources of the Charity for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHURCHES TOGETHER IN THE MERSEYSIDE REGION

I report to the trustees on my examination of the financial statements of Churches Together in the Merseyside Region (the Charity) for the year ended 31 December 2021.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.


Tony Stanley ACA

BWM
Chartered Accountants
Tempest
Suite 5.1
12 Tithebarn Street
Liverpool
L2 2DT

Dated: 6th October 2022

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	30,191	28,389	58,580	30,191	52,683	82,874
Investments	4	(7)	1	(6)	29	6	35
Total income		<u>30,184</u>	<u>28,390</u>	<u>58,574</u>	<u>30,220</u>	<u>52,689</u>	<u>82,909</u>
Expenditure on:							
Charitable activities	5	27,449	32,440	59,889	27,080	46,146	73,226
Net income/(expenditure) for the year/							
Net movement in funds		2,735	(4,050)	(1,315)	3,140	6,543	9,683
Fund balances at 1 January 2021		33,413	42,064	75,477	30,273	35,521	65,794
Fund balances at 31 December 2021		<u>36,148</u>	<u>38,014</u>	<u>74,162</u>	<u>33,413</u>	<u>42,064</u>	<u>75,477</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

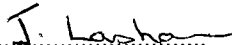
CHURCHES TOGETHER IN THE MERSEYSIDE REGION

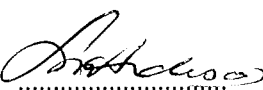
BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	11	1,052		1,014	
Cash at bank and in hand		76,046		77,297	
		<u>77,098</u>		<u>78,311</u>	
Creditors: amounts falling due within one year	12	<u>(2,936)</u>		<u>(2,834)</u>	
Net current assets			<u>74,162</u>		<u>75,477</u>
Income funds					
Restricted funds	13		38,014		42,064
<u>Unrestricted funds</u>					
Designated funds	14	5,749		5,748	
General unrestricted funds		<u>30,399</u>		<u>27,665</u>	
			<u>36,148</u>		<u>33,413</u>
			<u>74,162</u>		<u>75,477</u>

The financial statements were approved by the trustees and authorised for issue on 29/09/2022 and are signed on its behalf by:


 Mrs Janet Lasham
 Treasurer


 Rev Dr Sheryl Anderson
 Vice chair of Management Council

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Churches Together in the Merseyside Region is a registered charity governed by its constitution. The principal address is the Quaker Meeting House, 22 School Lane, Liverpool.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's trust of deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

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

1.2 Going concern

At the time of approving the accounts and taking into account the effects of COVID-19 since the end of the accounting period, the trustees have a reasonable expectation that the Charity 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.

1.3 Charitable funds

Unrestricted funds represent the funds of CTMR that are not subject to any restrictions regarding their use and are available for application on the general charitable purposes of CTMR.

Designated funds are funds set aside by the trustees for a particular purpose and are also unrestricted.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.4 Income

Contributions from the member Churches are accounted for in the year in which they are due. Donations from other bodies and Councils of Christian Churches are accounted for as received.

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised on an accruals basis, i.e. as soon as there is a legal or constructive obligation committing CTMR to the expenditure. It includes irrecoverable VAT.

Wherever possible, each item of expenditure recognised is allocated to charitable activities or governance costs according to its purpose. If this is not possible the cost is apportioned on a reasonable and justifiable basis.

The accounts include transactions, assets and liabilities for which CTMR is responsible in law. The Accounts of SAS and Urban are included.

Expenditure on equipment or other fixed assets is not capitalised but is charged to revenue as incurred if not material.

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

Financial instruments are recognised when the Charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

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

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.9 Retirement benefits

Churches Together in the Merseyside Region participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
 - a. a deferred annuity section known as Pension Builder Classic, and
 - b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2021: £1,269, 2020: £1,322).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2019. The next valuation is due as at 31 December 2022.

For the Pension Builder Classic section, the valuation revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review, the Board chose to grant a discretionary bonus of 3% following improvements in the funding position over 2021. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, Churches Together in the Merseyside Region could become responsible for paying a share of the failed employer's pension liabilities.

1.10 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

2 Critical accounting estimates and judgements

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

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

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	30,191	7,211	37,402	30,191	8,060	38,251
Grants receivable	-	21,178	21,178	-	44,623	44,623
	<u>30,191</u>	<u>28,389</u>	<u>58,580</u>	<u>30,191</u>	<u>52,683</u>	<u>82,874</u>
Donations and gifts						
Contributions from member churches	30,191	-	30,191	30,191	-	30,191
SAS donations	-	7,211	7,211	-	7,960	7,960
Other	-	-	-	-	100	100
	<u>30,191</u>	<u>7,211</u>	<u>37,402</u>	<u>30,191</u>	<u>8,060</u>	<u>38,251</u>
Grants receivable for core activities						
Other	-	21,178	21,178	-	44,623	44,623
	<u>-</u>	<u>21,178</u>	<u>21,178</u>	<u>-</u>	<u>44,623</u>	<u>44,623</u>

Included in the current year Grants Receivable Restricted Funds amount of £21,178 was a grant to SAS of £10,000 from the John Moores Foundation, being the final of two annual tranches.

4 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Interest receivable	(7)	1	(6)	29	6	35
	<u>(7)</u>	<u>1</u>	<u>(6)</u>	<u>29</u>	<u>6</u>	<u>35</u>

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

5 Charitable activities

	The encouragement and support of Christian Churches	The relief of poverty and destitution	Total 2021	Total 2020
	£	£	£	£
Staff costs	17,840	-	17,840	17,798
Programme costs	941	-	941	900
Office expenses	5,211	-	5,211	5,057
	<u>23,992</u>	<u>-</u>	<u>23,992</u>	<u>23,755</u>
Grant funding of activities (see note 6)	-	32,440	32,440	46,146
Share of support costs (see note 7)	1,213	-	1,213	1,203
Share of governance costs (see note 7)	2,244	-	2,244	2,122
	<u>27,449</u>	<u>32,440</u>	<u>59,889</u>	<u>73,226</u>
Analysis by fund				
Unrestricted funds	27,449	-	27,449	
Restricted funds	-	32,440	32,440	
	<u>27,449</u>	<u>32,440</u>	<u>59,889</u>	

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

5 Charitable activities

(Continued)

For the year ended 31 December 2020

	The encouragem ent and support of Christian Churches £	The relief of poverty and destitution £	Total 2020 £
Staff costs	17,798	-	17,798
Programme costs	900	-	900
Office expenses	5,057	-	5,057
	<u>23,755</u>	<u>-</u>	<u>23,755</u>
Grant funding of activities (see note 6)	-	46,146	46,146
Share of support costs (see note 7)	1,203	-	1,203
Share of governance costs (see note 7)	2,122	-	2,122
	<u>27,080</u>	<u>46,146</u>	<u>73,226</u>
Analysis by fund			
Unrestricted funds	27,080	-	27,080
Restricted funds	-	46,146	46,146
	<u>27,080</u>	<u>46,146</u>	<u>73,226</u>
6 Grants payable			
	The relief of poverty and destitution £		2020 £
Total	32,440		46,146

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Support costs

	Support costs	Governance costs	2021 Support costs	Governance costs	2020
	£	£	£	£	£
Staff costs	939	-	939	937	937
Office costs	274	-	274	266	266
Independent examination fees	-	879	879	-	835
Accountancy fees	-	1,365	1,365	-	1,287
	<u>1,213</u>	<u>2,244</u>	<u>3,457</u>	<u>1,203</u>	<u>3,325</u>
Analysed between Charitable activities	<u>1,213</u>	<u>2,244</u>	<u>3,457</u>	<u>1,203</u>	<u>3,325</u>

Support costs have been recharged to the encouragement and support of Christian Churches estimated on the basis of time spent.

Governance costs have been recharged to the encouragement and support of Christian Churches activity.

Governance costs includes payments to the accountants of £879 (2020: £835) for independent examination fees and £1,365 (2020: £1,287) for accountancy services.

8 Trustees

The trustees, who served for various periods of the year, received no remuneration or expenses for services provided to the charity (2020: nil).

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Charitable	<u>1</u>	<u>1</u>
Employment costs	2021	2020
	£	£
Wages and salaries	17,510	17,413
Other pension costs	1,269	1,322
	<u>18,779</u>	<u>18,735</u>

There were no employees whose annual remuneration was £60,000 or more.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

10	Financial instruments	2021	2020
		£	£
	Carrying amount of financial assets		
	Debt instruments measured at amortised cost	75,812	76,997
		<u> </u>	<u> </u>
	Carrying amount of financial liabilities		
	Measured at amortised cost	2,530	2,422
		<u> </u>	<u> </u>
11	Debtors	2021	2020
		£	£
	Amounts falling due within one year:		
	Prepayments and accrued income	1,052	1,014
		<u> </u>	<u> </u>
12	Creditors: amounts falling due within one year	2021	2020
		£	£
	Other taxation and social security	406	412
	Other creditors	374	357
	Accruals and deferred income	2,156	2,065
		<u> </u>	<u> </u>
		2,936	2,834
		<u> </u>	<u> </u>

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 December 2021
	Balance at 1 January 2020	Income	Expenditure	Balance at 1 January 2021	Income	Expenditure	
	£	£	£	£	£	£	£
Support for Asylum Seekers	35,521	52,689	(46,146)	42,064	28,390	(32,440)	38,014
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Support for Asylum Seekers (SAS) is an agency of CTMR set up to support asylum seekers.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		Balance at 31 December 2021 £
	Balance at 1 January 2020 £	Income £	Balance at 1 January 2021 £	Income £	
Urban fund	5,743	5	5,748	1	5,749
	<u>5,743</u>	<u>5</u>	<u>5,748</u>	<u>1</u>	<u>5,749</u>
	<u><u>5,743</u></u>	<u><u>5</u></u>	<u><u>5,748</u></u>	<u><u>1</u></u>	<u><u>5,749</u></u>

Urban Fund - during 2002, the Merseyside Churches Urban Institute, which was closing down, transferred its funds to MARCEA to be used in line with the Institute's purpose of promoting discussion and research on urban issues.

15 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Current assets/(liabilities)	34,548	39,614	74,162	33,413	42,064	75,477
	<u>34,548</u>	<u>39,614</u>	<u>74,162</u>	<u>33,413</u>	<u>42,064</u>	<u>75,477</u>
	<u><u>34,548</u></u>	<u><u>39,614</u></u>	<u><u>74,162</u></u>	<u><u>33,413</u></u>	<u><u>42,064</u></u>	<u><u>75,477</u></u>

16 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

England & Wales - Charity number 519061

Accounts

Charity Registration No. 519061

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss Claire Davidson Rt Rev Mark Davies Rev Philip Jump Bishop Keith Sinclair Rt Rev Thomas Williams Rev Dr Sheryl Anderson Most Rev Malcolm McMahon Rt Rev Paul Bayes Andrew Edwards Mr Neil Cunningham Mrs Janet Lasham Mr Ultan Russell Major Roger Batt Rt Rev Beverley Mason
Charity number	519061
Principal address	Quaker Meeting House 22 School Lane Liverpool L1 3BT
Independent examiner	Mr Peter Taaffe FCA CTA DChA BWM Castle Chambers 43 Castle Street Liverpool L2 9SH
Bankers	HSBC Bank PLC 99-101 Lord Street Liverpool L2 6PG
Solicitors	Hill Dickinson No. 1 St Paul's Square Liverpool L3 9SJ

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

CONTENTS

	Page
Trustees' report	1 - 7
Statement of trustees' responsibilities	8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 22

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Trust Deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016)"

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

Objectives and activities

The Charity's objects, under the guidance of the Holy Spirit, are:

- To draw the churches in membership of the Charity into a fuller understanding of the Gospel
- To promote the visible unity and mission of the Church at every level of Church life as an effective instrument of God's purpose for the local and wider community
- To encourage and enable the Churches to make decisions together where possible
- To give expression to the common faith, baptism and devotion of Christians as they seek to apply the "Lund principle" - to do everything together, except that which in conscience must be done separately

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake for public benefit.

Details of activities

The bulk of CTMR's activities consist of co-ordinating the life of the major Christian denominations in the area by means of:

- establishing and developing joint projects
- providing opportunities for joint meetings, study sessions, conferences, forums, assemblies
- regular newsletters and mailings

SAS's activities comprise largely the raising of funds for the provision of charitable support for asylum seekers and refugees in the area.

- by relieving poverty and destitution
- by contributing to projects promoting their wellbeing

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

The Central Work of CTMR

Our core activity has continued – supporting a range of partnerships (formal and informal) between Churches, encouraging local co-operative working across denominations and traditions, answering enquiries and requests from the Merseyside community, and co-ordinating the Churches readiness in case of a major incident – albeit mostly virtually because of the pandemic.

Governance

Church Leaders met five times during the year to determine the overall strategy of CTMR, to maintain co-ordinating oversight of its core activities and to share the implications of the pandemic for them personally and for their denominations with each other. The Management Council only met once before lockdown and communicated via email to ensure implementation of decisions made by the Church Leaders, aided by three meetings of CTMR Officers, appointed by the Management Council to support the Ecumenical Co-ordinator. The Trustees also decided on a smaller body of Trustees and worked on the revision of the constitution.

MP Lunch and Civic Reception

CTMR remains committed to an annual lunch for local MPs from the Merseyside Region. The pandemic meant this could not be arranged in 2020, but it will be continued in due course. This provides vital networking opportunities for meaningful conversation in a context of mutual support and constructive engagement. We will also continue to host an annual gathering for mayors and civic leaders to foster ongoing co-operation with faith communities.

Dialogue between Faith Communities

Throughout 2020 the leaders of the different faith communities in the City Region continued to meet, mainly by Zoom. As well as meeting together, the faith leaders were able to work with local authorities throughout the pandemic on a number of issues. In particular, local authorities were able to accommodate the needs of different communities around death and funerals. In addition, faith communities were crucial in tackling local spikes in COVID, and also in communicating public health messages across the region.

Liverpool Cologne Church Partnership

Regular contact was maintained and two Zoom meetings between the two Partnership Groups took place. Regular Zoom meetings are planned for updating, prayer, sharing on scripture and reflections on the concept of Christian Faith as a minority belief increasingly the case in many parts of Europe notably the two twin cities. One shared area of concern was the effect on income for larger churches (like the three Cathedrals!) caused by COVID. It had been hoped that some of the Merseyside Church Leaders might visit Cologne in 2020 and that a delegation from Cologne would visit Merseyside to visit a range of mission initiatives across the denominations. However for planning face to face visits is on hold.

Denominations continue to give ecumenical support to each other's events

This is a great common witness to Christians on Merseyside and beyond. Ecumenical Partners continue to participate virtually as observers in RC Synod meetings and their presence is highly valued.

The Support for Asylum Seekers

Despite the effects and restrictions of COVID the SAS Destitution Project has continued its mandate of providing humanitarian support by relieving destitution and distress among people who have sought asylum or refuge in Merseyside, in addition to those who have been failed by the system, and finally made destitute. SAS has also provided support for local practical help and activities which go some way to addressing their wellbeing needs.

Donations were again gratefully raised from long standing loyal individuals, local churches and faith groups in addition to substantial grants from major external funders. Our local Partner Agencies collaborated with SAS to deliver these services using innovative and novel ways to continue to communicate with their needy clients. SAS has responded to both ad hoc referrals from supporters and donors and also requests from partner agencies including the following:

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

- Faiths4Change (F4C)

Roots in the City Community Garden - this wellbeing project formerly based at the ALM allotments in Childwall, is now firmly entrenched at St Michael in The City where SAS funded the clearance of derelict gardens around the church ready for planting and development and a peace garden.

The regular support from SAS provides a reliable source of income which means F4C can pay staff & volunteers expenses, buy materials and essentially utilise this regular income to match fund grant applications, potentially drawing in additional resources.

During December SAS funds directly supported Art & Craft kits for children and young people whose families are refugees and also the Deputy Director & Support Worker Salary Contributions & Volunteer Christmas / Expenses.

- Refugee Women Connect (RWC)

SAS continued to maintain the same level of funding for RWC as the previous year. SAS was able to obtain and ring fence specific external funding to provide emergency support grants for service users. The humanitarian needs and wellbeing of the RWC clients were particularly exacerbated by COVID-19. RWC clients are at increased risk of domestic violence and exceptionally vulnerable to exploitation and gender-based violence. This vital support helps them to bridge the gap when they are without any funds and awaiting potential support via Section 4 benefits. Service users who are refused and also street homeless continue to struggle to gain sustainable funding. Once again, the SAS destitution fund allows a window to work with these service users to attempt to secure funding.

- Asylum Link Merseyside (ALM)

ALM is the main partner of SAS delivering humanitarian emergency support. COVID-19 changed the usual methods of providing destitution support. The ALM building at St Anne's Centre was closed for most of the year. Social distancing became impossible when providing hot meals, clothing, face to face advice etc. Nevertheless food parcels, clothes, food vouchers and some cash were provided regularly to those clients ALM already had on their books, at the hotels or hostels or their friends' addresses where they were living. SAS contributed additional cash vouchers for the destitute at Christmas time.

- Merseyside Refugee Support Network (MRSN)

For the first time SAS have been asked for support from MRSN and were more than happy to help them with their clients who have been granted status in UK but during that transition period before benefits are forthcoming, have found themselves in dire straits. Here are just a few practical examples of the work of MRSN which SAS has been able to support:

- Advice and help with benefits whilst self-isolating
- Issues of underlying health concerns
- Cash support for fresh food whilst waiting for benefits
- Help with rent
- Advocacy in searching for accommodation and funding entitlement.

The Pentecost Ecumenical Celebration

The Pentecost event was arranged continuing a transition from this being a biennial to an annual event. As different formats are explored the annual procession was replaced in 2020 by a virtual walk along Hope Street. 1100+ people followed this service on-line and 'outstanding' was one of the comments received.

CTMR Social Justice Group

Churches Together in Merseyside have a shared commitment to challenging and combatting injustice. Current initiatives include the "Hope Charter" calling for a fairer and better resourced approach to providing care for the elderly and vulnerable in our region, and supporting refugees with a particular emphasis on forced detention.

Along with Churches Together in Cheshire CTMR also encourage the communities in the Region to stand against modern day slavery both in consumer choices and by being vigilant as we go about our daily lives.

Safeguarding

A new CTMR Safeguarding Co-ordinator was appointed but because of the pandemic it has not been possible to physically bring together representatives from various denominations for safeguarding purposes.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

CTMR Communications Officers

As restrictions because of the pandemic set in, Communications Officers within the CTMR area met online to discuss co-ordinated communications during the Covid-19 restrictions. Their meeting resulted in:

- A structured web-page where a message from the CTMR Church Leaders during the current crisis can be found. It also provides links to resources available within various denominations in Merseyside for use at this time. Resources will be updated as they become available.
- A Facebook page where various partners can offer invitations and information through the press/communications representatives.

New Website

CTMR have worked on a new website which went public in June 2020: www.ctmr.org.uk

CTMR Young Adults 18+

Our young adults have continued to meet throughout 2020 up until the present day, despite the difficulties presented by the Pandemic.

Group members have expressed their gratitude and their joy in being members. They have found it very supportive and tell us that it has helped to develop their friendships as well as their faith.

Having agreed to increase meetings to once a fortnight, over the past twelve months, they have continued to share the responsibility for providing and leading the content.

This has enabled each individual to use his or her God-given gifts to explore topics of common interest across the range of denominations.

Through the ups and downs of life over the past year, mutual support has been a key feature of the group through discussion, reflection and prayer.

They decided to put together a video explaining what belonging to the group means to them and some of this was used during the week for Christian Unity at the Ecumenical Service broadcast from Hope University and led by Fr Taras.

The video is available for viewing on request.

Bonds have strengthened and the young adults remain firm in their commitment to strive to build a Christian Community of mutual respect, support and understanding. The group is very keen to welcome new members.

Networking across the North of England

CTMR also contributed to the networking of colleagues involved in ecumenism across the North of England. This creates greater cohesion and the possibility to address common matters of interest.

Financial review

Overall income for the year amounted to £82,909, a increase of £21,282 on the previous year.

After deduction of expenditure of £73,226 net income amounted to £9,683 as set out in the Statement of Financial Activities.

Total unrestricted funds as at 31 December 2020 are £33,413.

Urban Fund

During 2002, the Merseyside Churches Urban Institute, which was closing down, transferred its funds to MARCEA to be used in line with the Institute's purpose of promoting discussion and research on urban issues.

Reserves policy

The unrestricted reserves are maintained to provide a financial cushion in the event of

- any possible shortfall in the income from the major denominational contributors;
- redundancy payments becoming necessary.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Grant making policy

SAS makes weekly grants of up to £25 to asylum seekers deprived of statutory support. In case of persistent total deprivation, these are now continued beyond the original 10 week limit.

Risk policy

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for the Future

The current COVID-19 pandemic has not had a drastic effect on the SAS's ability to raise funds. However it has had an impact on our partner agencies in direct donations of food, clothes, toiletries and monies. Additionally the closure of the venues to the public have severely restricted their ability to deliver face-to-face assistance, advocacy and other humanitarian support. They have used innovative ways to continue their service especially to the destitute by making deliveries to their homes and hotels or wherever the destitute have been housed temporarily. Many clients are digitally poor with little or no access to mobile phones or the internet, so actual visits have become the only way to support them.

At the time of writing (May 2021) SAS is confident it has sufficient funds for the next 12 month period at least, to support the partner agencies to deliver destitution services at their current level and under the current level of restrictions."

Going Concern

At the time of approving the accounts, and taking into account the effects of COVID-19 since the end of the accounting period under review, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence in the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management

The Management Council of CTMR is the trustee body of the charity.

The trustees who served during the year were:

Miss Claire Davidson

Rt Rev Mark Davies

Rev Philip Jump

Bishop Keith Sinclair

Rt Rev Thomas Williams

Rev Dr Sheryl Anderson

Rev Jacky Embrey

(Resigned 9 September 2020)

Most Rev Malcolm McMahon

Rt Rev Paul Bayes

Andrew Edwards

Mr Neil Cunningham

Mrs Janet Lasham

Mr Ultan Russell

Major Roger Batt

Rt Rev Beverley Mason

The Membership of the Management Council of CTMR as appointed in accordance with section F(1) of the Constitution is as follows:

The Church Leaders specified in clause G(1)

Baptist	A Regional Minister appointed by the NWBA
Church of England	The Bishop of Liverpool The Bishop of Warrington The Bishop of Birkenhead
Methodist	The Chair of the Liverpool District
Roman Catholic	The Archbishop of Liverpool The Auxiliary Bishop(s) of Liverpool The Bishop of Shrewsbury
Salvation Army	The Commander of the North Western Division
United Reformed	The Moderator of the Mersey Synod.

One member, lay or ordained, appointed by the authorised person or body of each of the following bodies:

The Roman Catholic Archdiocese of Liverpool
The Roman Catholic Diocese of Shrewsbury
The Church of England Diocese of Liverpool
The Church of England Diocese of Chester
The Liverpool district of the Methodist Church
The Mersey Synod of the United Reformed Church
The North-Western Baptist Association
The North-Western Division of the Salvation Army

One member appointed by the Management Council to represent the other churches in full membership, after appropriate consultation with those bodies.

The several honorary advisers for areas of concern appointed by the Management Council

The Honorary Treasurer of the Charity appointed by the Management Council

Up to three members co-opted by the Management Council for a renewable period of one year.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Organisation

Churches Together in the Merseyside Region comprises churches and other bodies in categories of full membership, associate membership, affiliated membership and allied membership, as determined by the constitution. General control and management of the administration of the charity is exercised by the Management Council, which has power to appoint groups to act under its direction.

Support for Asylum Seekers (SAS) is an agency of CTMR set up to support asylum seekers. It became part of MARCEA (subsequently CTMR) on 1 January 2001.

The trustees' report was approved by the Board of Trustees.



.....
Rev Philip Jump

Trustee

Dated: ..22/7/21

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees are responsible for preparing the Trustees' Report and the 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 and 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 the incoming resources and application of resources of the Charity for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHURCHES TOGETHER IN THE MERSEYSIDE REGION

I report to the trustees on my examination of the financial statements of Churches Together in the Merseyside Region (the Charity) for the year ended 31 December 2020.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. 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

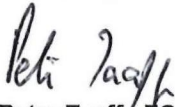
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



Mr Peter Taaffe FCA CTA DChA

BWM
Chartered Accountants
Castle Chambers
43 Castle Street
Liverpool
L2 9SH

Dated: 31/9/21.....

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Donations and legacies	3	30,191	52,683	82,874	30,476	31,094	61,570
Investments	4	29	6	35	47	10	57
Total income		30,220	52,689	82,909	30,523	31,104	61,627
Expenditure on:							
Charitable activities	5	27,080	46,146	73,226	31,116	53,452	84,568
Net income/(expenditure) for the year/ Net movement in funds		3,140	6,543	9,683	(593)	(22,348)	(22,941)
Fund balances at 1 January 2020		30,273	35,521	65,794	30,866	57,870	88,736
Fund balances at 31 December 2020		33,413	42,064	75,477	30,273	35,522	65,795

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

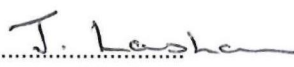
CHURCHES TOGETHER IN THE MERSEYSIDE REGION


BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Debtors	11	1,014		1,016	
Cash at bank and in hand		77,297		68,555	
		<u>78,311</u>		<u>69,571</u>	
Creditors: amounts falling due within one year	12	(2,834)		(3,776)	
Net current assets			<u>75,477</u>		<u>65,795</u>
Income funds					
Restricted funds	13		42,064		35,522
<u>Unrestricted funds</u>					
Designated funds	14	5,748		5,743	
General unrestricted funds		<u>27,665</u>		<u>24,530</u>	
			<u>33,413</u>		<u>30,273</u>
			<u>75,477</u>		<u>65,795</u>

The financial statements were approved by the trustees and authorised for issue on and are signed on its behalf by:


.....
Mrs Janet Lasham
Treasurer


.....
Rev Philip Jump
Chair of Management Council

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Churches Together in the Merseyside Region is a registered charity governed by its constitution. The principal address is the Quaker Meeting House, 22 School Lane, Liverpool.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's trust of deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

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

1.2 Going concern

At the time of approving the accounts and taking into account the effects of COVID-19 since the end of the accounting period, the trustees have a reasonable expectation that the Charity 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.

1.3 Charitable funds

Unrestricted funds represent the funds of CTMR that are not subject to any restrictions regarding their use and are available for application on the general charitable purposes of CTMR.

Designated funds are funds set aside by the trustees for a particular purpose and are also unrestricted.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.4 Income

Contributions from the member Churches are accounted for in the year in which they are due. Donations from other bodies and Councils of Christian Churches are accounted for as received.

1.5 Expenditure

Expenditure is recognised on an accruals basis, i.e. as soon as there is a legal or constructive obligation committing CTMR to the expenditure. It includes irrecoverable VAT.

Wherever possible, each item of expenditure recognised is allocated to charitable activities or governance costs according to its purpose. If this is not possible the cost is apportioned on a reasonable and justifiable basis.

The accounts include transactions, assets and liabilities for which CTMR is responsible in law. The Accounts of SAS and Urban are included.

Expenditure on equipment or other fixed assets is not capitalised but is charged to revenue as incurred if not material.

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

Financial instruments are recognised when the Charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

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

Basic financial liabilities

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

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

These financial statements for the year ended 31 December 2020 are the first financial statements of Churches Together in the Merseyside Region prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 January 2019. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

Pension Builder Scheme

The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes.

Pension Builder Classic provides a pension for members for payment from retirement, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Bonuses may also be declared, depending upon the investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2020: £1,322, 2019: £1,411).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2019.

For the Pension Builder Classic section, the valuation revealed a deficit of £9.3m on the ongoing assumptions used. At the most recent annual review, the Board chose not to grant a discretionary bonus, which will have acted to improve the funding position. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £6.2m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, Churches Together in the Merseyside Region could become responsible for paying a share of that employer's pension liabilities.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.10 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

2 Critical accounting estimates and judgements

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

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

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and gifts	30,191	8,060	38,251	30,469	7,330	37,799
Grants receivable	-	44,623	44,623	7	23,764	23,771
	<u>30,191</u>	<u>52,683</u>	<u>82,874</u>	<u>30,476</u>	<u>31,094</u>	<u>61,570</u>
Donations and gifts						
Contributions from member churches	30,191	-	30,191	30,469	-	30,469
SAS donations	-	7,960	7,960	-	7,330	7,330
Other	-	100	100	-	-	-
	<u>30,191</u>	<u>8,060</u>	<u>38,251</u>	<u>30,469</u>	<u>7,330</u>	<u>37,799</u>
Grants receivable for core activities						
Other	-	44,623	44,623	7	23,764	23,771
	<u>-</u>	<u>44,623</u>	<u>44,623</u>	<u>7</u>	<u>23,764</u>	<u>23,771</u>

Included in the Grants Receivable Restricted Funds amount of £44,623 is a grant to SAS of £10,000 from the John Moores Foundation, being the first of two annual tranches.

4 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Interest receivable	29	6	35	47	10	57
	<u>29</u>	<u>6</u>	<u>35</u>	<u>47</u>	<u>10</u>	<u>57</u>

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

5 Charitable activities

	The support of Christian Churches	The relief of poverty and destitution	Total 2020	Total 2019
	£	£	£	£
Staff costs	17,798	-	17,798	18,130
Programme costs	900	-	900	2,942
Office expenses	5,057	-	5,057	6,528
Travel expenses	-	-	-	193
	<u>23,755</u>	<u>-</u>	<u>23,755</u>	<u>27,793</u>
Grant funding of activities (see note 6)	-	46,146	46,146	53,452
Share of support costs (see note 7)	1,203	-	1,203	1,304
Share of governance costs (see note 7)	2,122	-	2,122	2,019
	<u>27,080</u>	<u>46,146</u>	<u>73,226</u>	<u>84,568</u>
Analysis by fund				
Unrestricted funds	27,080	-	27,080	
Restricted funds	-	46,146	46,146	
	<u>27,080</u>	<u>46,146</u>	<u>73,226</u>	

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

5 Charitable activities

(Continued)

For the year ended 31 December 2019

	The The relief of encourage poverty and ment and destitution support of Christian Churches		Total 2019
	£	£	£
Staff costs	18,130	-	18,130
Programme costs	2,942	-	2,942
Office expenses	6,528	-	6,528
Travel expenses	193	-	193
	<u>27,793</u>	<u>-</u>	<u>27,793</u>
Grant funding of activities (see note 6)	-	53,452	53,452
Share of support costs (see note 7)	1,304	-	1,304
Share of governance costs (see note 7)	2,019	-	2,019
	<u>31,116</u>	<u>53,452</u>	<u>84,568</u>
Analysis by fund			
Unrestricted funds	31,116	-	31,116
Restricted funds	-	53,452	53,452
	<u>31,116</u>	<u>53,452</u>	<u>84,568</u>

6 Grants payable

The relief of
poverty and
destitution

2019

	£	£
Total	<u>46,146</u>	<u>53,452</u>

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

7 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Staff costs	937	-	937	954	-	954
Travel costs	-	-	-	10	-	10
Office costs	266	-	266	340	-	340
Independent examination fees	-	835	835	-	779	779
Accountancy fees	-	1,287	1,287	-	1,240	1,240
	<u>1,203</u>	<u>2,122</u>	<u>3,325</u>	<u>1,304</u>	<u>2,019</u>	<u>3,323</u>
Analysed between Charitable activities	<u>1,203</u>	<u>2,122</u>	<u>3,325</u>	<u>1,304</u>	<u>2,019</u>	<u>3,323</u>

Support costs have been recharged to the encouragement and support of Christian Churches estimated on the basis of time spent.

Governance costs have been recharged to the encouragement and support of Christian Churches activity.

Governance costs includes payments to the accountants of £835 (2019: £779) for independent examination fees and £1,287 (2019: £1,240) for accountancy services.

8 Trustees

The trustees, who served for various periods of the year, received no remuneration or expenses for services provided to the charity (2019: nil).

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Charitable	1	1

Employment costs

	2020 £	2019 £
Wages and salaries	17,413	17,673
Other pension costs	1,322	1,411
	<u>18,735</u>	<u>19,084</u>

There were no employees whose annual remuneration was £60,000 or more.

10 Financial instruments

	2020 £	2019 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	76,997	68,555
	<u>76,997</u>	<u>68,555</u>
Carrying amount of financial liabilities		
Measured at amortised cost	2,422	2,725
	<u>2,422</u>	<u>2,725</u>

11 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Prepayments and accrued income	1,014	1,016
	<u>1,014</u>	<u>1,016</u>

12 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	412	1,051
Other creditors	357	661
Accruals and deferred income	2,065	2,064
	<u>2,834</u>	<u>3,776</u>

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 December 2020
	Balance at 1 January 2019	Income	Expenditure	Balance at 1 January 2020	Income	Expenditure	
	£	£	£	£	£	£	£
Support for Asylum Seekers	57,870	31,104	(53,452)	35,521	52,689	(46,146)	42,064

Support for Asylum Seekers (SAS) is an agency of CTMR set up to support asylum seekers.

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds		
	Balance at 1 January 2019	Income	Expenditure	Balance at 1 January 2020	Income	Balance at 31 December 2020
	£	£	£	£	£	£
Urban fund	7,230	13	(1,500)	5,743	5	5,748
	7,230	13	(1,500)	5,743	5	5,748

Urban Fund - during 2002, the Merseyside Churches Urban Institute, which was closing down, transferred its funds to MARCEA to be used in line with the Institute's purpose of promoting discussion and research on urban issues.

15 Analysis of net assets between funds

	Unrestricted funds 2020	Restricted funds 2020	Total 2020	Unrestricted funds 2019	Restricted funds 2019	Total 2019
	£	£	£	£	£	£
Fund balances at 31 December 2020 are represented by:						
Current assets/ (liabilities)	33,413	42,064	75,477	30,273	35,522	65,795
	33,413	42,064	75,477	30,273	35,522	65,795

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

16 Events after the reporting date

During the first quarter of 2020 there was a global outbreak of Covid-19. The trustees have considered the impact on the charity as detailed within the Trustees' Report and continue to monitor developments on a daily basis.

17 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).
