

**CHURCHES TOGETHER IN THE MERSEYSIDE REGION
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2013**

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rt Rev Richard Blackburn Miss Claire Davidson Rt Rev Mark Davies Mrs Linda Jones Rev Philip Jump Dr Peter Owen Prof Hilary Russell Rt Rev Keith Sinclair Rt Rev Thomas Williams Rev Dr Sheryl Anderson Rev Jacky Embry Major Drew McCombe Most Rev Malcolm McMahon
Secretary	Rev Ian Smith
Charity number	519061
Principal address	Quaker Meeting House 22 School Lane Liverpool L1 3BT
Independent examiner	Mrs L Malkin FCA BWMacfarlane Castle Chambers 43 Castle Street Liverpool L2 9SH
Bankers	HSBC 32 Rodney Street Liverpool L1 2TP
Solicitors	Hill Dickinson No. 1 St Paul's Square Liverpool L3 9SJ

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

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CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2013

The trustees present their report and accounts for the year ended 31 December 2013.

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 constitution, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Principal Activity

Churches Together in the Merseyside Region was established in 1986 under the name of The Merseyside and Region Churches Ecumenical Assembly (MARCEA). It is governed by its constitution, which was adopted on 25 January 1986 and revised on various occasions. Following a review of MARCEA and the acceptance of a new policy document in September 2002, a substantially revised constitution was adopted by the 35th MARCEA Assembly in April 2003 and ratified by the 36th MARCEA Assembly, also in April 2003. Approval was given by the Charity Commission in May 2003. The name of the charity was changed to Churches Together in the Merseyside Region (CTMR) and the Management Council was specified as the body of charity trustees, responsible for the general control and management of the administration of the charity. CTMR is a registered charity, numbered 519061.

The principal activity of CTMR is the encouragement and support of the working together of Christian Churches within their respective ecclesiastical boundaries.

Structure, governance and management

The Management Council of CTMR is the trustee body of the charity.
The trustees who served during the year were:

Rt Rev Richard Blackburn	
Rev James Booth	(Retired 31 August 2014)
Miss Claire Davidson	
Rt Rev Mark Davies	
Mrs Linda Jones	
Rev Philip Jump	
Dr Peter Owen	
Mr Chas Raws	(Retired 31 December 2013)
Rev Peter Robertson	(Retired 31 March 2014)
Prof Hilary Russell	
Rev Howard Sharp	(Retired 30 June 2014)
Rt Rev Keith Sinclair	
Rt Rev Thomas Williams	
Major Michael Highton	(Retired 18 July 2013)
Rt Rev James Jones	(Retired 18 August 2013)
Rev Gordon Smith	(Retired 31 March 2013)
Rev Dr Sheryl Anderson	(Appointed 1 September 2014)
Rev Jacky Embry	(Appointed 1 September 2014)
Major Drew McCombe	(Appointed 1 August 2013)
Most Rev Malcolm McMahon	(Appointed 1 May 2014)
Most Rev Patrick Kelly	(Retired 28 February 2013)

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

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 convenor of the Theological Task Group appointed by the Management Council

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.

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.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

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

Achievements and performance

The routine work of Churches Together in the Merseyside Region – supporting ecumenical partnerships, encouraging work and relationships across denominations and traditions, and co-ordinating the Churches readiness in case of major incident - continued during 2013. In the summer a group from our partner churches in Cologne, Germany visited Liverpool and experienced the work of Street Pastors, Police-School relationships and work with the LGBT community. As the year drew to a close, we supported Mission in the Economy as they sought to bring 'The Real Christmas' to Liverpool City Centre, including a life-size 'crib' at the heart of the City's Christmas Market.

The Support for Asylum Seekers programme continued to fulfil its mandate of relieving destitution and distress among people who have sought asylum in Merseyside and then been failed by the system. We raise money from individuals, churches and other organisations which is used to pay for rent and food through the Destitution Project which administers these services on our behalf.

Financial review

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

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.

On behalf of the board of trustees

Rev Ian Smith

Secretary

Dated: 30 October 2014

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the accounts 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 accounts 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 accounts, 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 accounts; and
- prepare the accounts 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 accounts 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 on the accounts of the Charity for the year ended 31 December 2013, which are set out on pages 7 to 14.

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.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mrs L Malkin FCA

Independent Examiner
BWMacfarlane
Castle Chambers
43 Castle Street
Liverpool
L2 9SH

Dated: 30 October 2014

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2013

	Notes	Unrestricted funds £	Restricted funds £	Total 2013 £	Total 2012 £
<u>Incoming resources</u>					
Incoming resources from generated funds					
Donations and legacies	2	52,463	16,241	68,704	104,818
Investment income	3	189	-	189	319
		<u>52,652</u>	<u>16,241</u>	<u>68,893</u>	<u>105,137</u>
Other incoming resources	4	30	-	30	143
Total incoming resources		<u>52,682</u>	<u>16,241</u>	<u>68,923</u>	<u>105,280</u>
<u>Resources expended</u>					
Charitable activities					
The encouragement and support of Christian Churches across denominational backgrounds		52,904	-	52,904	51,112
The relief of poverty and destitution		-	35,454	35,454	41,615
Total charitable expenditure		<u>52,904</u>	<u>35,454</u>	<u>88,358</u>	<u>92,727</u>
Governance costs		4,203	-	4,203	3,529
Total resources expended		<u>57,107</u>	<u>35,454</u>	<u>92,561</u>	<u>96,256</u>
Net (expenditure)/income for the year/ Net movement in funds		<u>(4,425)</u>	<u>(19,213)</u>	<u>(23,638)</u>	9,024
Fund balances at 1 January 2013		<u>54,867</u>	<u>21,978</u>	<u>76,845</u>	67,821
Fund balances at 31 December 2013		<u><u>50,442</u></u>	<u><u>2,765</u></u>	<u><u>53,207</u></u>	<u>76,845</u>

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

BALANCE SHEET

AS AT 31 DECEMBER 2013

	Notes	2013 £	£	2012 £	£
Current assets					
Debtors	11	1,245		2,699	
Cash at bank and in hand		68,585		86,027	
		<u>69,830</u>		<u>88,726</u>	
Creditors: amounts falling due within one year	12	<u>(16,623)</u>		<u>(11,881)</u>	
Total assets less current liabilities			53,207		76,845
			<u><u>53,207</u></u>		<u><u>76,845</u></u>
Income funds					
Restricted funds	14		2,765		21,978
Unrestricted funds:					
Designated funds	15		13,609		14,754
Other charitable funds			36,833		40,113
			<u>53,207</u>		<u>76,845</u>
			<u><u>53,207</u></u>		<u><u>76,845</u></u>

The accounts were approved by the Trustees on 30 October 2014

Rt Rev Thomas Williams
Chair of Management Council

Dr Peter Owen
Treasurer

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2013

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

1.2 Incoming resources

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.

1.3 Resources expended

Resources expended are 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.

1.4 Pensions

The charity contributes to the United Reformed Church Minister's Pension Fund at rates set by the scheme actuary and advised to the charity by the URC. The scheme is a multi employer pension scheme and it is not possible to identify the assets and liabilities of the scheme which are attributable to the charity. In accordance with FRS17, therefore, the scheme is accounted for as defined contribution scheme.

1.5 Accumulated 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.

1.6 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 ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

2 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2013 £	Total 2012 £
Donations and gifts	52,463	16,241	68,704	104,818
Donations and gifts				
Unrestricted funds:				
Contributions from member churches			50,319	50,319
Donations and gifts			2,144	2,072
			52,463	52,391
Restricted funds:				
SAS donations			16,241	52,427
			16,241	52,427

3 Investment income

	2013 £	2012 £
Interest receivable	189	319

4 Other incoming resources

	2013 £	2012 £
Other income	30	143

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

5 Total resources expended

	Staff costs £	Other costs £	Grant funding £	Total 2013 £	Total 2012 £
Charitable activities					
<u>The encouragement and support of Christian Churches across denominational backgrounds</u>					
Activities undertaken directly	42,054	10,850	-	52,904	51,112
<u>The relief of poverty and destitution</u>					
Grant funding of activities	-	-	35,454	35,454	41,615
	<u>42,054</u>	<u>10,850</u>	<u>35,454</u>	<u>88,358</u>	<u>92,727</u>
Governance costs	1,971	2,232	-	4,203	3,529
	<u>44,025</u>	<u>13,082</u>	<u>35,454</u>	<u>92,561</u>	<u>96,256</u>

6 Activities undertaken directly

	2013 £	2012 £
Other costs relating to The encouragement and support of Christian Churches across denominational backgrounds comprise:		
Programme expenditure	1,913	874
Office expenses	8,205	6,964
Travel expenses	732	1,354
	<u>10,850</u>	<u>9,192</u>

7 Grants payable

	2013 £	2012 £
Grants payable to individuals		
The relief of poverty and destitution	<u>35,454</u>	<u>41,615</u>

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

8 Governance costs

	2013	2012
	£	£
Other governance costs comprise:		
Independent examiner's fees	1,320	774
Office expenses	673	605
Committee expenses	200	110
Secretary's expenses	39	70
	<u>2,232</u>	<u>1,559</u>

9 Trustees

The trustees, who served for various periods of the year, received no remuneration or expenses for services provided to the charity (2012: nil).

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2013	2012
	Number	Number
Charitable	<u>2</u>	<u>2</u>

Employment costs

	2013	2012
	£	£
Wages and salaries	37,744	37,772
Social security costs	3,222	3,191
Other pension costs	3,059	2,927
	<u>44,025</u>	<u>43,890</u>

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

CHURCHES TOGETHER IN THE MERSEYSIDE REGION

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

11 Debtors	2013	2012
	£	£
Other debtors	264	13
Prepayments and accrued income	981	2,686
	<u>1,245</u>	<u>2,699</u>

12 Creditors: amounts falling due within one year	2013	2012
	£	£
Other creditors	16,623	11,881
	<u>16,623</u>	<u>11,881</u>

13 Pension and other post-retirement benefit commitments

Defined contribution

Details of the pension scheme are shown in note 1 on page 9.

	2013	2012
	£	£
Contributions payable for the year	3,059	2,927
	<u>3,059</u>	<u>2,927</u>

Details of the pension scheme are shown in note 1 on page 9 of the financial statements.

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:

	Balance at 1 January 2013 £	Movement in funds		Balance at 31 December 2013 £
		Incoming resources £	Resources expended £	
Support for Asylum Seekers	21,978	16,241	(35,454)	2,765
	<u>21,978</u>	<u>16,241</u>	<u>(35,454)</u>	<u>2,765</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 ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

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:

	Balance at 1 January 2013 £	Movement in funds		Balance at 31 December 2013 £
		Incoming resources £	Resources expended £	
Urban fund	10,044	7	(252)	9,799
Projects Fund	4,710	-	(900)	3,810
	<u>14,754</u>	<u>7</u>	<u>(1,152)</u>	<u>13,609</u>

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2013 are represented by:			
Current assets	67,065	2,765	69,830
Creditors: amounts falling due within one year	(16,623)	-	(16,623)
	<u>50,442</u>	<u>2,765</u>	<u>53,207</u>