

# **Churches Together in the Merseyside Region**

**(charity no 519061)**

## **Report and Accounts**

**for the Year to 31 December 2008**

**CHURCHES TOGETHER IN THE MERSEYSIDE REGION (CTMR)**  
**Independent Examiner's Report to the Trustees of CTMR**

I report on the accounts of the Charity for the year ended 31 December 2008, which are set out on pages 7 to 10.

**Respective responsibilities of Trustees and Examiner**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, 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 Commissioners. 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 I do not express an audit opinion on the view given by the accounts.

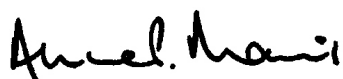
**Independent Examiner's Statement**

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- (a) to keep accounting records in accordance with Section 41 of the Act, and
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Miss Anne Morris DL FCA  
Macfarlane + Co  
Cunard Building  
Water Street  
Liverpool L3 1DS

17 September 2009

## **CHURCHES TOGETHER IN THE MERSEYSIDE REGION (CTMR)**

The trustees present their report together with the financial statements for the year ended 31 December 2008.

### **Principal Activities**

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 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.

### **Objects of CTMR**

The objects of CTMR, under the guidance of the Holy Spirit, are:

- (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 where 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.

### **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.

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 (CTMR)**

### **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 well-being.

### **Policy for reserves**

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.

### **Policy for grants**

SAS makes weekly grants of up to £20 to asylum seekers deprived of statutory support. In case of persistent total deprivation these are now continued beyond the original 10-week limit.

### **Domestic Violence**

A grant of £2,150, received in 2004 from the Josephine Butler Memorial Trust for work to combat domestic violence, enabled work to continue into 2005. With the permission of the trustees, the balance was retained for use in related areas of work.

### **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.

### **Risk Assessment**

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed. Procedures have been put in place to manage those risks.

### **Management**

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

## CHURCHES TOGETHER IN THE MERSEYSIDE REGION (CTMR)

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.

The membership of the Management Council in 2008 was:

- Rev James Booth
- Major Mary Bullock (Resigned June 2009)
- Miss Claire Davidson
- Dr Peter Owen
- Prof Hilary Russell
- Major Marion Drew (Resigned June 2009)
- Rev Dr Adrian Hezel (Resigned March 2008)
- Rt Rev David Jennings
- Rt Rev James Jones
- Mrs Linda Jones
- Rev Philip Jump
- Most Rev Patrick Kelly
- Rev Melvyn J Kelly (Resigned June 2009)
- Rt Rev Brian Noble

## CHURCHES TOGETHER IN THE MERSEYSIDE REGION (CTMR)

Mr Chas Raws  
Rev Peter Robertson  
Rev Howard Sharp  
Rt Rev Keith Sinclair  
Mr Donald Swift (Resigned June 2009)  
Rt Rev Thomas Williams

Since 1 January 2008 the only change in the membership of the Management Council has been the resignation of the Rev Dr Adrian Hezel.

Secretary: Revd Ian Smith

Bankers: HSBC plc  
32 Rodney Street, Liverpool, L1 2TP

Solicitor: Roger Arden of Hill Dickinson LLP  
No.1 St Paul's Square, Liverpool, L3 9SJ

Independent Examiner: Miss Anne Morris DL FCA, Macfarlane + Co,  
Cunard Building, Water St, Liverpool, L3 1DS

### **Trustees' Responsibilities for the Financial Statements**

Charity law requires the trustees to prepare statements of account for each financial year, which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent.
- To value assets and liabilities in accordance with the Statement of Recommended Practice "Accounting by Charities" and to state whether or not the accounts have been prepared in accordance with any applicable accounting standards of recommended practice and to give particulars of any material departure from those standards and practices and reasons for such departure.
- 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 proper accounting records which are sufficient to show and explain the Charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Charity, and to enable them to ensure that any statements of account comply with the requirements of the Charity (Accounts and Reports) Regulations 1995. 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.



Revd Ian Smith

Secretary  
17<sup>th</sup> September 2009

# CHURCHES TOGETHER IN THE MERSEYSIDE REGION (CTMR)

## Notes to the Financial Statements for the year ended 31 December 2008

### 1 Accounting Policies

The financial statements have been prepared in accordance with applicable Accounting Standards, the Statement of Recommended Practice 'Accounting and Reporting by Charities (Revised 2005)' and the Charities Act 1993.

The financial statements have been prepared under the historical cost convention. No investments are held which are required to be valued at market value. Expenditure on equipment or other fixed assets is not capitalised but is charged to Revenue as incurred.

### 2 Funds

The Accumulation Fund represents the funds of CTMR that are not subject to any restrictions regarding their use and are available for application on the general purposes of CTMR. Funds designated for a particular purpose by CTMR are also unrestricted. (On this assumption £3,693 designated for Youth Pilgrimage is included in Creditors)

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

### 3 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.

The other income includes an Access to Work grant of £3,447 towards the cost of accessibility equipment bought for use in the office, and for training in its use. The remainder relates to receipts for use of the office photocopier and receipts for inclusion of literature in the CTMR mail shots.

### 4 Direct Charitable Expenditure

Programme expenditure	6,137
Office expenses	16,567
SAS expenditure	34,950
Secretary's salary	32,680
Secretary's expenses	<u>1,566</u>
	<u>£ 91,900</u>

SAS expenditure included grants to 27 individual asylum seekers deprived of any statutory support. These grants totalled £5,695. As of March 2008 only one property was rented, this sheltered 12 female residents. Rent and some ancillary costs amounted to £29,055. The fund is supported by local churches, church groups and individuals as well as several charitable trusts with Merseyside links.

The 20 trustees who served for various periods of 2008 received no remuneration or expenses for services provided to the charity.

**CHURCHES TOGETHER IN THE MERSEYSIDE REGION (CTMR)**

**5 Governance Costs**

Secretary salary	1,803
Independent examination	582
Office expenses	864
Committee expenses	<u>159</u>
	<u>£ 3,408</u>

The cost of independent examination was £ 582 (2007 - £558).

**6 Surplus for the Year**

The surplus for the year is £ 7,844, which leaves the total Fund carried forward at £ 95,746.



# CHURCHES TOGETHER IN THE MERSEYSIDE REGION (CTMR)

Charity 519061

## Balance Sheet as at 31 December 2008

	Note 1,2	CTMR £	Domestic Violence £	SAS £	Urban £	Total £	2007 £
<b>Current Assets</b>							
Debtors		2,277	-	-	16	2,293	2,189
Cash at bank and in hand		69,448	605	18,030	10,476	98,559	93,901
<b>Current Liabilities</b>							
Creditors		(5,106)	(-)	(-)	(-)	(5,106)	(8,188)
<b>Net Current Assets/ Net Assets</b>		66,619	605	18,030	10,492	95,746	87,902
<b>Funds</b>							
Unrestricted		66,619	-	-	-	66,619	68,883
Restricted		-	605	18,030	-	18,635	8,777
Designated		-	-	-	10,492	10,492	10,242
		66,619	605	18,030	10,492	95,746	87,902



Prof Hilary Russell  
Chair of the Management Council



Dr Peter Owen  
Hon Treasurer

Signed on behalf of all the trustees  
17 September 2009

**CHURCHES TOGETHER IN THE MERSEYSIDE REGION (CTMR)**  
Charity 519061

**Statement of Financial Activities for the year to 31 December 2008**

	Note 1,2	CTMR (unrestricted) £	Domestic Violence (restricted) £	SAS (restricted) £	Urban (designated) £	Total £	2007 £
<b>Incoming Resources</b>							
From Member Churches		45,494	-	-	-	45,494	43,956
Donations & gifts		2,126	-	44,791	-	46,917	43,619
Bank interest		3,755	-	17	250	4,022	3,990
Capital of Culture		3,200	-	-	-	3,200	
Other income		3,519	-	-	-	3,519	392
<b>Total Incoming Resources</b>		<b>58,094</b>	<b>-</b>	<b>44,808</b>	<b>250</b>	<b>103,152</b>	<b>91,957</b>
<b>Resources Expended</b>							
Direct Charitable Expenditure 4		56,950	-	34,950	-	91,900	83,638
Governance costs 5		3,408	-	-	-	3,408	2,444
<b>Total Resources Expended</b>		<b>60,358</b>	<b>-</b>	<b>34,950</b>	<b>-</b>	<b>95,308</b>	<b>86,082</b>
<b>Net Incoming/(Outgoing Resources) (2,264)</b>			<b>-</b>	<b>9,858</b>	<b>250</b>	<b>7,844</b>	<b>5,875</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(2,264)</b>	<b>-</b>	<b>9,858</b>	<b>250</b>	<b>7,844</b>	<b>5,875</b>
<b>Balance brought forward at 1 January 2008</b>		<b>68,883</b>	<b>605</b>	<b>8,172</b>	<b>10,242</b>	<b>87,902</b>	<b>82,027</b>
<b>Balance carried forward at 31 December 2008</b>		<b>66,619</b>	<b>605</b>	<b>18,030</b>	<b>10,492</b>	<b>95,746</b>	<b>87,902</b>