

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

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**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

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# CHURCHES TOGETHER IN THE MERSEYSIDE REGION

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# CHURCHES TOGETHER IN THE MERSEYSIDE REGION

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2021*

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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

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### 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*

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### **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*

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### **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 photographs 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](http://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

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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*

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### **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**

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### **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*

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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

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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: .....

# 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 £
<b><u>Income from:</u></b>							
Donations and legacies	3	30,191	28,389	58,580	30,191	52,683	82,874
Investments	4	(7)	1	(6)	29	6	35
<b>Total income</b>		<u>30,184</u>	<u>28,390</u>	<u>58,574</u>	<u>30,220</u>	<u>52,689</u>	<u>82,909</u>
<b><u>Expenditure on:</u></b>							
Charitable activities	5	27,449	32,440	59,889	27,080	46,146	73,226
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		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
<b>Fund balances at 31 December 2021</b>		<u><u>36,148</u></u>	<u><u>38,014</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>

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 £	£
<b>Current assets</b>					
Debtors	11	1,052		1,014	
Cash at bank and in hand		76,046		77,297	
		<u>77,098</u>		<u>78,311</u>	
<b>Creditors: amounts falling due within one year</b>	12	(2,936)		(2,834)	
Net current assets			<u>74,162</u>		<u>75,477</u>
<b>Income funds</b>					
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

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### 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

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### 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

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### 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*

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### **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>
<b>Donations and gifts</b>						
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>
<b>Grants receivable for core activities</b>						
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>
<b>Analysis by fund</b>				
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 encouragement 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>
<b>Analysis by fund</b>			
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
	<u>32,440</u>	<u>46,146</u>

# 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>
<b>Employment costs</b>	<b>2021 £</b>	<b>2020 £</b>
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

<b>10</b>	<b>Financial instruments</b>	<b>2021</b>	<b>2020</b>
		£	£
	<b>Carrying amount of financial assets</b>		
	Debt instruments measured at amortised cost	75,812	76,997
		<u>          </u>	<u>          </u>
	<b>Carrying amount of financial liabilities</b>		
	Measured at amortised cost	2,530	2,422
		<u>          </u>	<u>          </u>
<b>11</b>	<b>Debtors</b>	<b>2021</b>	<b>2020</b>
		£	£
	<b>Amounts falling due within one year:</b>		
	Prepayments and accrued income	1,052	1,014
		<u>          </u>	<u>          </u>
<b>12</b>	<b>Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
		£	£
	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>
<b>13</b>	<b>Restricted funds</b>		

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).