



Churches Together in the Merseyside Region

(Charity No. 519061)

Report and Accounts
for the Year to 31 December 2010

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 2010, which are set out on pages 7 to 10.

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 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner under Section 43(7)(b) of the Act; and
- 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 Commissioner. 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:

- (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 1993 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.

Anne Morris FCA

Member of the Institute of Chartered Accountants in England and Wales
BWMacfarlane LLP
Cunard Building
Water Street
Liverpool L3 1DS

22 September 2011

CHURCHES TOGETHER IN THE MERSEYSIDE REGION (CTMR)

The trustees present their report together with the financial statements for the year ended 31 December 2010.

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.

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

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.

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.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION (CTMR)

Details of Activities (continued)

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 £25 to asylum seekers deprived of statutory support. In case of persistent total deprivation these are now continued beyond the original 10-week limit.

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 2010 was:

- Rt Rev Richard Blackburn
- Rev James Booth
- Miss Claire Davidson
- Rt Rev Mark Davies (from October 2010)
- Dr Peter Owen (resigned September 2010)
- Prof Hilary Russell
- Rev Tim Hall
- Major Michael Highton
- Rt Rev James Jones
- Mrs Linda Jones
- Rev Philip Jump
- Most Rev Patrick Kelly

CHURCHES TOGETHER IN THE MERSEYSIDE REGION (CTMR)

Rt Rev Brian Noble (retired September 2010)
Mr Chas Raws
Rev Peter Robertson
Rev Howard Sharp
Rt Rev Keith Sinclair
Rt Rev Thomas Williams
Mr Graham Wright (from September 2010)

Since 1 January 2011 the only change in the membership of the Management Council has been the resignation of the Rev Tim Hall in March 2011.

Secretary: Revd Ian Smith

Principal Office: Quaker Meeting House
22 School Lane, Liverpool, L1 3BT

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: Anne Morris FCA, BWMacfarlane LLP,
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 2008. 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
22 September 2011

CHURCHES TOGETHER IN THE MERSEYSIDE REGION (CTMR)

Notes to the Financial Statements for the year ended 31 December 2010

1 Accounting Policies

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

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 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. 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.

4. 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.

5 Direct Charitable Expenditure

| | 2010 | 2009 |
|-----------------------|------------------|---------------|
| Programme expenditure | 1,391 | 2,289 |
| Office expenses | 11,619 | 11,819 |
| SAS expenditure | 56,668 | 44,391 |
| Secretary's salary | 32,597 | 33,407 |
| Other | 1,170 | 2,180 |
| | <u>£ 103,445</u> | <u>94,086</u> |

SAS expenditure included grants to 94 (2009 - 73) individual asylum seekers deprived of any statutory support. These grants totalled £32,705 (2009 - £13,020). Rent and some ancillary costs of accommodation to house the asylum seekers amounted to £19,913 (2009 - £29,656). The fund is supported by local churches, church groups and individuals as well as several charitable trusts with Merseyside links.

The trustees who served for various periods of 2010 received no remuneration or expenses for services provided to the charity. No employee received emoluments in excess of £60,000 for either of the 2 financial years.

CHURCHES TOGETHER IN THE MERSEYSIDE REGION (CTMR)

6 Governance Costs

| | 2010 | 2009 |
|-------------------------|----------------|--------------|
| Secretary salary | 1,716 | 1,758 |
| Secretary's expenses | 61 | 52 |
| Independent examination | 658 | 604 |
| Office expenses | 611 | 622 |
| Committee expenses | 195 | 142 |
| | <u>£ 3,241</u> | <u>3,178</u> |

CHURCHES TOGETHER IN THE MERSEYSIDE REGION (CTMR)

Charity 519061

Balance Sheet as at 31 December 2010

| | Note 1,2 | CTMR £ | Domestic Violence £ | SAS £ | Urban £ | Total £ | 2009 £ |
|---|-------------|-----------|---------------------------|----------|------------|------------|-----------|
| Current Assets | | | | | | | |
| Debtors | | 1,550 | - | - | - | 1,550 | 1,986 |
| Cash at bank and in hand | | 49,919 | - | 14,753 | 10,030 | 74,702 | 66,562 |
| Current Liabilities | | | | | | | |
| Creditors | | (8,356) | (-) | (-) | (-) | (8,356) | (5,106) |
| Net Current Assets/ Net Assets | | 43,113 | - | 14,753 | 10,030 | 67,896 | 63,442 |
| Funds | | | | | | | |
| Unrestricted | | 43,113 | - | - | - | 43,113 | 41,886 |
| Restricted | | - | - | 14,753 | - | 14,753 | 11,517 |
| Designated | | - | - | - | 10,030 | 10,030 | 10,039 |
| | | 43,113 | - | 14,753 | 10,030 | 67,896 | 63,442 |

Rt Rev Thomas Williams
Chair of the Management Council

Mr Graham Wright
Hon Treasurer

Signed on behalf of all the trustees
22 September 2011

CHURCHES TOGETHER IN THE MERSEYSIDE REGION (CTMR)

Charity 519061

Statement of Financial Activities for the year to 31 December 2010

| | Note 1,2 | CTMR (unrestricted) £ | Domestic Violence (restricted) £ | SAS (restricted) £ | Urban (designated) £ | Total £ | 2009 £ |
|--|-------------|-----------------------------|---|--------------------------|----------------------------|----------------|-----------------|
| Incoming Resources | | | | | | | |
| From Member Churches | | 48,729 | - | - | - | 48,729 | 23,540 |
| Donations & gifts | | 2,252 | - | 59,904 | - | 62,156 | 39,883 |
| Bank interest | | 248 | - | - | 7 | 255 | 654 |
| Capital of Culture | | - | - | - | - | - | 800 |
| Other income | | - | - | - | - | - | 83 |
| Total Incoming Resources | | 51,229 | - | 59,904 | 7 | 111,140 | 64,960 |
| Resources Expended | | | | | | | |
| Charitable activities | 5 | 46,761 | - | 56,668 | 16 | 103,445 | 94,086 |
| Governance costs | 6 | 3,241 | - | - | - | 3,241 | 3,178 |
| Total Resources Expended | | 50,002 | - | 56,668 | 16 | 106,686 | 97,264 |
| Net (Outgoing) Incoming Resources | | 1,227 | - | 3,236 | (9) | 4,454 | (32,304) |
| Transfers between funds | | - | - | - | - | - | - |
| Net movement in funds | | 1,227 | - | 3,236 | (9) | 4,454 | (32,304) |
| Balance brought forward at 1 January 2009 | | 41,886 | - | 11,517 | 10,039 | 63,442 | 95,746 |
| Balance carried forward at 31 December 2010 | | 43,113 | - | 14,753 | 10,030 | 67,896 | 63,442 |