



Churches Together in the Merseyside Region

(charity no 519061)

Report and Accounts **for the Year to 31 December 2007**

**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 2007, 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.

Mrs Tracey Pritchard FCA
Macfarlane + Co
Cunard Building
Water Street
Liverpool L3 1DS

23 September 2008

**CHURCHES TOGETHER IN THE MERSEYSIDE REGION (CTMR)
22 School Lane, Liverpool L1 3BT**

Annual Report for the Year ended 31 December 2007

The trustees present their report together with the financial statements for the year ended 31 December 2007.

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.

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.

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 2007 was:

- Rev James Booth
- Major Mary Bullock
- Miss Claire Davidson
- Dr Peter Owen
- Prof Hilary Russell
- Major Marion Drew
- Rev Dr Adrian Hezel (resigned 11 March 2008)
- Rt Rev David Jennings
- Rt Rev James Jones
- Mrs Linda Jones
- Rev Philip Jump
- Most Rev Patrick Kelly
- Rev Melvyn J Kelly
- Rt Rev Brian Noble
- Mr Chas Raws

Rev Peter Robertson
Rev Howard Sharp
Rt Rev Keith Sinclair
Mr Donald Swift
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 Martyn Newman (to 30 August 2007)
Revd Ian Smith (from 1 October 2007)

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

Solicitor: Roger Arden of Gamon & Arden
Church House, Hanover Street, Liverpool, L1 3DW

Independent Examiner: Mrs Tracey Pritchard 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.

The financial statements have been prepared in compliance with statutory requirements, the Constitution of CTMR and with SORP 2005.



Secretary
23 September 2008

CHURCHES TOGETHER IN THE MERSEYSIDE REGION (CTMR)

Accounts for the Year to 31 December 2007

Notes to the Financial Statements for the year ended 31 December 2007

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 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 | 4,886 |
| Office expenses | 12,675 |
| SAS expenditure | 38,526 |
| Secretary's salary | 23,150 |
| Secretary's expenses | <u>4,401</u> |
| | <u>£ 83,638</u> |

SAS expenditure included grants to 23 individual asylum seekers deprived of any statutory support, of which 14 were new applicants and 2 benefited for more than the original norm of 10 weeks. These grants totalled £1,980. As of March 2007 only one property was rented, this sheltered 13 female residents. Rent and some ancillary costs amounted to £36,546. The fund is supported by local churches, church groups and individuals as well as several charitable trusts with Merseyside links.

The 21 trustees who served for various periods of 2007 received no remuneration or expenses for services provided to the charity.

5 Governance Costs

| | |
|-------------------------|----------------|
| Secretary salary | 1,218 |
| Independent examination | 558 |
| Office expenses | 667 |
| Committee expenses | <u>1</u> |
| | <u>£ 2,444</u> |

The cost of independent examination was £ 558 (2006 - £529).

6 Surplus for the Year

The surplus for the year is £ 5,875, which leaves the total Fund carried forward at £ 87,902.



Prof Hilary Russell
Chair of the Management Council

23 September 2008



Dr Peter Owen
Hon Treasurer

CHURCHES TOGETHER IN THE MERSEYSIDE REGION (CTMR)

Charity 519061

Balance Sheet as at 31 December 2007

| | Note 1,2 | CTMR £ | Domestic Violence £ | SAS £ | Urban £ | Total £ | 2006 £ |
|---|-------------|-----------|---------------------------|----------|------------|------------|-----------|
| Current Assets | | | | | | | |
| Debtors | | 2,173 | - | - | 16 | 2,189 | 5,948 |
| Cash at bank and in hand | | 74,898 | 605 | 8,172 | 10,226 | 93,901 | 82,861 |
| Current Liabilities | | | | | | | |
| Creditors | | (8,188) | (-) | (-) | (-) | (8,188) | (6,782) |
| Net Current Assets/ Net Assets | | 68,883 | 605 | 8,172 | 10,242 | 87,902 | 82,027 |
| Funds | | | | | | | |
| Unrestricted | | 68,883 | - | - | - | 68,883 | 65,920 |
| Restricted | | - | 605 | 8,172 | - | 8,777 | 6,168 |
| Designated | | - | - | - | 10,242 | 10,242 | 9,939 |
| | | 68,883 | 605 | 8,172 | 10,242 | 87,902 | 82,027 |

H Russell

Prof Hilary Russell
Chair of the Management Council

Peter Owen

Dr Peter Owen
Hon Treasurer

Signed on behalf of all the trustees
23 September 2008

CHURCHES TOGETHER IN THE MERSEYSIDE REGION (CTMR)

Charity 519061

Statement of Financial Activities for the year to 31 December 2007

| | Note 1,2 | CTMR (unrestricted) £ | Domestic Violence (restricted) £ | SAS (restricted) £ | Urban (designated) £ | Total £ | 2006 £ |
|--|-------------|-----------------------------|---|--------------------------|----------------------------|---------------|----------------|
| Incoming Resources | | | | | | | |
| From Member Churches | | 43,956 | - | - | - | 43,956 | 42,465 |
| Donations & gifts | | 2,501 | - | 41,118 | - | 43,619 | 67,503 |
| Bank interest | | 3,670 | - | 17 | 303 | 3,990 | 2,987 |
| Other income | | 392 | - | - | - | 392 | 178 |
| Total Incoming Resources | | 50,519 | - | 41,135 | 303 | 91,957 | 113,133 |
| Resources Expended | | | | | | | |
| Direct Charitable Expenditure | | 45,112 | - | 38,526 | - | 83,638 | 115,327 |
| Governance costs | | 2,444 | - | - | - | 2,444 | 2,758 |
| Total Resources Expended | | 47,556 | - | 38,526 | - | 86,082 | 118,085 |
| Net Incoming/(Outgoing Resources) | | 2,963 | - | 2,609 | 303 | 5,875 | (4,952) |
| Transfers between funds | | - | - | - | - | - | - |
| Net movement in funds | | 2,963 | - | 2,609 | 303 | 5,875 | (4,952) |
| Balance brought forward at 1 January 2007 | | 65,920 | 605 | 5,563 | 9,939 | 82,027 | 86,979 |
| Balance carried forward at 31 December 2007 | | 68,883 | 605 | 8,172 | 10,242 | 87,902 | 82,027 |