

BIRMINGHAM CHURCHES TOGETHER

31 DECEMBER 2019

TRUSTEES REPORT AND FINANCIAL STATEMENTS

Registered Charity No: 243931

BIRMINGHAM CHURCHES TOGETHER

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The following pages do not form part of the Statutory Financial Statements:

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BIRMINGHAM CHURCHES TOGETHER

CHARITY NO. 243931

TRUSTEES' REPORT

31 DECEMBER 2019

The Trustees present their annual report and financial statements for the year ended 31 December 2019. The financial statements comply with the Charities Act 2011, the Constitution 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 (FRS102) (effective 1 January 2015).

Objectives, activities, achievements and performance

The object of Birmingham Churches Together is to promote mutual understanding and fellowship among the Churches which accept Jesus Christ as God and Saviour for the wellbeing of all the citizens of Birmingham and surrounding areas.

The objectives are achieved through its Ecumenical Development work and its two projects: Restore and Birmingham Churches Together Training, as detailed below. Public benefit is met by actively encouraging members of different denominations to work and worship together and collectively to support those who are disadvantaged, regardless of their beliefs, thereby enabling them to join in and partake in the benefits of the community.

The Trustees' have reviewed the guidance on public benefit issued by the Charity Commission and consider that our aims and activities as set out below fulfil the criteria. The trustees consider the guidance on public benefit each year.

Ecumenical Development

Birmingham Churches Together (BCT) encourages greater cooperation between Christian churches in order that they may better serve the people of Birmingham and Solihull. There is increased public benefit when Churches are enabled to work together in partnership serving the whole community, regardless of status, class or ethnicity.

BCT adopted a new communications strategy at the start of the year following feedback from a survey enquiring how local churches cooperate together across Birmingham and Solihull as they reach out together in support of their local neighbourhoods. A key element to the strategy was the redesign of the BCT website with the aim of improving the connection between articles on the website and social media. Significantly the survey also highlighted the importance of the monthly electronic newsletter as an email communication and primary means of connecting with a wider audience. During the year, the number of people receiving the newsletter increased by 100 to over 1100, the BCT website continued to be viewed on average by 5,000 users each month and BCT's profile on social media increased from 550 to 650 followers on Facebook and from 800 to 1000 on Twitter. Much of the information shared through these mediums help resource local congregations to engage more effectively in their local neighbourhoods.

BIRMINGHAM CHURCHES TOGETHER

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TRUSTEES' REPORT (continued)

BCT is a lead partner in a planning group aimed at helping the faith community connect with the organising committee of the Birmingham 2022 Commonwealth Games. The planning group will also act as a conduit for information relevant to the wider faith community across the West Midlands region. Now in its fifth year, BCT partnered with The Church at Carrs Lane for 24 hours of prayer in January. It brought together churches from across the Christian traditions to pray for the city. In April for 3 days in the week before Easter, Saltmine Trust performed a Passion Play in Birmingham City Centre, starting at the Bullring, walking along New Street with scenes performed in front of the Council Chambers and a re-enactment of the crucifixion in the grounds of St Philip's Cathedral. Supported by BCT the event drew together a wide range of Christian participants from a diverse range of backgrounds including Pentecostal, Orthodox and Black Majority Churches along with many members of the general public who do not adhere to a faith. In September, BCT supported an ecumenical service held at St Chad's Catholic Cathedral aimed at supporting people affected by cancer bringing together support agencies, hospital chaplains, nursing staff and doctors with patients and their families. Resources encouraging churches to host hustings in advance of the UK General Election in December were shared widely across our communications.

BCT's Ecumenical Development Officer and Communications Officer continue to maintain ongoing relationships with a wide variety of organisations and churches and to encourage connection across the Christian traditions. BCT frequently receives enquiries as a first point of call from a range of churches and organisations seeking to strengthen connection and relationship with people of faith in the city. Each contact is offered a list of referrals of people to contact and, when appropriate, information is shared across BCT's electronic communications. During the year this included the following organisations: Chaplaincy Plus, Counselling with Spirit Network, Manresa Link, A Call To Action (ACTA), Saltmine Trust and theatre company, Birmingham City Mission, Birmingham Christian Homeless Forum, Trauma Healing Institute, Jericho Foundation, Marriage by Design, Forge Missional Training, Birmingham Taize, Burn Birmingham, World Prayer Centre, Ecumenical Estates Group, Near Neighbours, Thrive Together Birmingham, Church Urban Fund, Reachout Ministries, Adavu project, Narthex Sparkhill, Forum for Spiritual Directors, Bringing Hope, Kitchen Table Talks, Message Trust, Betel Church Centre, Queen's Ecumenical Foundation, Cinnamon Network, Pause for Hope, Ethical Money Churches, HeartEdge, Happy Healthy Holidays, Maryvale Institute, Wall of Answered Prayer, Safe Spaces for Young People, Safe Families for Children, Churches and Industry Group Birmingham, Chaplains in Further Education, Christian Aid, Citizens UK Birmingham, SCM, Prison Fellowship, Newman University, Places of Welcome, The Bike Project, City Pastors, Permission to Smile campaign, Church of Sanctuary, Premier Radio and the Ladder Apprenticeship Foundation.

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TRUSTEES' REPORT (continued)

Restore

In 2019, Restore celebrated 20 years of service to refugees and asylum seekers in Birmingham, Solihull and Smethwick.

2019 was also a year of transition and change. Following the departure of Restore's longstanding Project Co-ordinator in the Autumn of 2018, a strategic review was carried out by Santosh Rai from Wellside Business Ltd. Their report was presented to Restore's Management Committee in January 2019 and identified a number of factors which placed Restore in a position of strength going forward: "a committed and skilled team, strong reputation, support from churches, sound financial position and a solid core offering that are highly impactful and valued by service users".

Going forward the report recommended Restore develop its strategic planning to: "become more intentional in its approach to achieving its aims and objectives. This should include the implementation of a strategic planning process to develop a Development/Strategic Plan which sets out the future goals of the Project, key priorities, how these will be achieved and what resources will be needed". Following the appointment of Jeremy Thompson as Restore Manager, Mauricio Silva (Chair of Restore's Management Committee) invited Colin Marsh (BCT's Ecumenical Development Officer) to work with a sub-group of the Restore Management Committee to help Restore develop "a strategic plan to bring clarity to future development".

In September, Restore launched a new vision statement. **Restore's vision is for a society into which all refugees and asylum seekers are welcomed, valued and integrated.**

Restore will work towards that vision by:

Building relationships and equipping for integration – through befriending, group social activities and employability training.

Motivating for action – through raising awareness of refugee issues and opportunities to make a difference.

Working for change – through partnering and campaigning with others to improve systems and services that affect refugees and asylum seekers.

Restore received a total of 156 new referrals of refugees and asylum seekers in 2019. These referrals largely originated from other refugee support agencies, health professionals, existing service users and self-referrals. Restore offered befriending to Syrians through its partnership with Refugee Action, which is commissioned by the Birmingham City Council to resettle Syrians through the Vulnerable Persons Resettlement Scheme (SVPRS).

Restore ran 3 awareness raising and training courses attended by 88 participants, many of whom applied to become volunteer befrienders. Restore's befriending scheme involves matching trained volunteers with a refugee or asylum seeker to provide welcome, listening, help with conversational English and a valuable social bridge to the host community. In 2019, we made 63 new befriending matches and at the end of the year there were 104 ongoing befriending matches.

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TRUSTEES' REPORT (continued)

A befriended asylum seeker explained the impact, **"She is my friend. It is helping my English and we talk about everything. She answers my questions and explains about British culture."** Befriending also has an impact on befrienders. One volunteer wrote: **"There is surely no better way of understanding and engaging with the major social and political issues surrounding refugees while making rewarding friendships and being enriched by them."**

Restore's group social activities for refugees and asylum seekers for men, women and families, seek to combat isolation, build community, improve well-being and provide recreation. 78 men attended 26 men's activities and 68 women attended 14 women's activities. Restore organised 6 outings for families, some in partnership with church groups who both raised funds for and hosted the activity. 69 adults and 107 children of 13 nationalities participated in these family events. Our parent and toddler group served 8 families from January to May and was then closed due to reduced attendance.

Restore engaged in working for change work through active participation in meetings of the West Midlands Strategic Migration Partnership's Voluntary Sector Working Group, Birmingham City Council's City of Sanctuary Partnership Board, the Steering committee for Migration Policy and Practice: Birmingham and the Black Country, Birmingham City Council's Migration Forum and the refugee support sector's Destitution Steering Group. Restore was a partner in Birmingham's response to destitution through the Hope Projects and in Celebrating Sanctuary promoting refugee arts. Restore is a partner in the Lift the Ban campaign that is lobbying the Government to give asylum seekers the right to work after 6-months in the asylum system.

There were staffing changes. In April, Jeremy Thompson was appointed Restore Manager and in November, Rachel Dale was appointed Befriending Co-ordinator. Judy Coulson took on the role of volunteer Treasurer in January and James Ashley and Elizabeth Baker joined the Management Committee.

We are extremely grateful for the generous commitment of befrienders, support of groups, offers in-kind and financial giving from individuals, churches and community fundraising events. Income was lower in 2019 as Trustees had instructed Restore to reduce its reserves to the 6-month policy level. During the year we were grateful to receive financial support from the following grant-making trusts: Barrow Cadbury Trust, South Birmingham Friends Institute Trust, Souter Trust, Roughley Trust, Stephen Clark Charitable Settlement, Cole Trust, George Henry Collins Charity, Richard Kilcuppe's Charity and Grimmitt Trust.

BIRMINGHAM CHURCHES TOGETHER

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TRUSTEES' REPORT (continued)

Training

For many years Training has fulfilled the mission of BCT by serving some of our most deprived citizens and their children, living within inner city wards, irrespective of their religious, ethnic and cultural backgrounds. We have done this by teaching English for speakers of other languages (ESOL) to both adult and family learning groups, providing family advice and support and preparation for citizenship. This has enabled children to progress more effectively at school and adults to gain entry level competence to access college courses.

The above functions are most significant – there remain large numbers of adults in Birmingham who wish to become personally effective and self-supporting but who cannot get on to 'the bottom rung of the progression ladder' because there is so little provision at this basic level. The need is growing, rather than attenuating as some had anticipated and has been a subject of concern in parliamentary reports.

A significant proportion of our students are women from settled communities, who desire to improve their language and literacy skills in order better to contribute to family life and their children's education. Other beneficiaries include recently arrived refugees and asylum seekers. We are thus empowering and liberating people who are locked in a situation of social isolation and unable to participate in economic and community life.

Our strategy has been to work in partnership with groups or institutions who share our concern, including: churches and other faith groups, schools and community centres. This has enabled us to strengthen communities and ensure a continuing legacy.

Our Management Committee has been responsible for maintaining a team consisting of a lead coordinator and two tutors. Our main commitments have been to The Family Learning for Life Project, ESOL for Adults Classes and Citizenship Classes, all based within inner city wards. Once again we have met and in some cases exceeded agreed targets.

	Total No. of classes	No. of ESOL classes	No. of Family Learning classes	No. of Prep for Cit/ship classes	No. of Supp/Comm classes	No of children	No of adults Family Learning	No of adults ESOL & Prep for Cit	Total no. of participants
Sept - Dec 2018	20	9	10	1	-	108	83	99	290
Jan - April 2019	19	5	12	2	-	119	102	92	313
April - July 2019	15	4	9	2	-	124	89	60	273
	54	18	33	5	-	351	274	251	876

Sadly, we have been unable to raise sufficient funds to continue our work beyond September 2019 and have been obliged to close down our work.

BIRMINGHAM CHURCHES TOGETHER

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TRUSTEES' REPORT (continued)

Financial review

The costs of Birmingham Churches Together Ecumenical Development work have been met from income of the constituent Groups as stated in the Statement of Financial Activity. The overall activities of Birmingham Churches Together, including Restore and BCT Training, shows a deficit on income over expenditure for the year following both the closure of the Training project & the decision taken in 2018 to utilise reserves within the Restore project.

The trustees have considered the impact of Covid 19 on the Charity and in particular how it affects income, financial performance and strategic direction. At this stage, it is difficult to assess the full implications, but the main area of concern is the ongoing funding for both the Educational Development and Restore projects, with church and other donor income likely to be adversely affected. The Trustees and Management Committee of Restore are confident at present, that they will be able to secure funding to maintain provision. The Ecumenical Development post is currently vacant with the retirement of the Rev Colin Marsh and the Trustees, together with Church leaders, will consider the best way forward on a new appointment. The Trustees will continue to assess the impact of Covid 19 on an ongoing basis and respond accordingly.

Reserves Policy

The level of reserves held by Birmingham Churches Together for its Ecumenical Development work and for Restore should be sufficient to cover six months operating costs in addition to sums set aside for proposed specific campaigns. The unrestricted reserves for Ecumenical Development work amount to £59,257. Restore's general reserves amount to £68,694. Six months operating costs are estimated at £60,000, the excess is used to offset fluctuations in the level of restricted funding for core work and will also be used to enable Restore to start the Equipping Refugees for Work training.

Investments

Where investments are held, the Trustees' policy is to hold them as ethically as is possible to bring in Growth and Income without undue risk. Currently no investments are held. Surplus cash funds are being held in interest bearing bank accounts.

Remuneration and expenses of Trustees

It is not the policy of Birmingham Churches Together to remunerate its Trustees. No expenses or remuneration have been paid in either the current year or in 2018.

Risk

Trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks. These risks are monitored and regularly reviewed.

BIRMINGHAM CHURCHES TOGETHER

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TRUSTEES' REPORT (continued)

Structure, Governance & management

Birmingham Churches Together (BCT) is a charity governed by a constitution. Trustees are appointed at the Annual General Meeting by nominated representatives of the Churches who are full members of BCT. The Presidents of BCT are ex-officio members of the Trustees body. A small group of Trustees are appointed to a Co-ordinating Group who oversee the day to day governance of the charity and scrutinise documents in preparation for Trustee meetings. The Trustees directly oversee and manage the strategic development of its Ecumenical work. BCT's projects of Restore and Birmingham Churches Together Training are supported by separate management groups. These groups nominate a member to serve as a Trustee.

Although BCT does not offer specific training for Trustees, those appointed can avail themselves of the training offered through member churches.

Reference & administrative details

Registered charity name: Birmingham Churches Together

Registered charity number: 243931

Registered address:
The Jericho Building
196-198 Edward Road
Balsall Heath
Birmingham
B12 9LX

The Trustees who served during the year were:

Presidents

Most Revd. Bernard Longley, Roman Catholic Archbishop of Birmingham
Rt. Revd. David Urquhart, Anglican Bishop of Birmingham
Rev Ian Howarth, Free Churches Moderator and Chair of the Co-ordinating Committee

Appointed by members through the Annual General Meeting

Rev Steve Faber URC Moderator
Sister Margaret Walsh
Mrs Sheila Huckfield-Powell - BCT Training, Management group
Rev Stephen Froggatt
M Silva
K Jolliffe (30/10/19)

BIRMINGHAM CHURCHES TOGETHER**CHARITY NO. 243931****TRUSTEES' REPORT (continued)**

The Membership of Birmingham Churches Together is made up of representatives from:

Anglican Diocese of Birmingham
Roman Catholic Archdiocese of Birmingham
Birmingham Methodist District
Heart of England Baptist Association
West Midlands Synod of the United Reformed Church
West Midlands Division of the Salvation Army
The Society of Friends Central England Area Meeting
Fellowship of Churches of Christ

The principal staff:

Ecumenical Development Officer, Rev Colin Marsh to 31 March 2020
Restore Project Coordinator, Jeremy Thompson
Training Project Coordinator, Mary Larkham

The Principal Bankers:

CAF Bank Ltd
West Malling
Kent ME19 4JQ

Independent Examiner:

Karen Hanlan, ACA
Hollyoaks
3 School Lane
Lea Marston
North Warwickshire
B76 0BW

Kan Hanlan
Trustee

Trustee
Date 9 June 2020

BIRMINGHAM CHURCHES TOGETHER
CHARITY NO. 243931

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and 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 & 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 its income and expenditure for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principals in the Charities SORP 2015;
- 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;
- Prepare the financial statements on a 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 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 and the provisions of the Constitution. 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.

Independent Examiner's Report to the Trustees of Birmingham Churches Together

I report to the trustees on my examination of the accounts of Birmingham Churches Together ('the Charity') for the year ended 31 December 2019 which are set out on pages 11 to 22.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and 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

I have completed my examination. I can confirm that no material 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 accounts do not accord with those records; or
- 3) the accounts 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 accounts to be reached.



Karen Hanlan, Institute of Chartered Accountants, England & Wales
Karen Hanlan Independent Examiner Limited
Lea Marston, B76 0BW

Date 9 June 2020

BIRMINGHAM CHURCHES TOGETHER

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED

31 DECEMBER 2019

	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Income from:				
Donations and legacies (Note 4)	62,790	85,153	147,943	177,693
Charitable activities (Note 5)	-	369	369	61,632
Investments - Bank interest	47	126	173	108
Total Income	62,837	85,648	148,485	239,433
Expenditure on:				
Raising funds	1,916	14,601	16,517	19,361
Charitable activities	71,642	175,460	247,102	220,790
Total Expenditure (Note 6)	73,558	190,061	263,619	240,151
Net income and net movement in funds	(10,721)	(104,413)	(115,134)	(718)
Reconciliation of funds				
Total funds brought forward	72,378	186,525	258,903	259,621
Transfer of funds	1,640	(1,640)	-	-
Total funds carried forward	63,297	80,472	143,769	258,903

BIRMINGHAM CHURCHES TOGETHER

BALANCE SHEET AS AT 31 DECEMBER 2019

	Notes	2019 £	2018 £
Fixed Assets			
Tangible assets	8	-	-
Current Assets			
Debtors	9	10,025	13,530
Cash at bank and in hand	10	135,459	252,680
		<u>145,484</u>	<u>266,210</u>
Current Liabilities			
Creditors: amounts falling due within one year	11	(1,715)	(7,308)
Net current assets		<u>143,769</u>	<u>258,902</u>
Net assets		<u>143,769</u>	<u>258,902</u>
Funds of the charity			
Restricted funds	15a	80,472	186,524
Unrestricted designated funds	3	4,040	17,703
Unrestricted general funds		<u>59,257</u>	<u>54,675</u>
Total charity funds		<u><u>143,769</u></u>	<u><u>258,902</u></u>

Approved on behalf of the
Birmingham Churches Together
on 9 June 2020


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Trustee

BIRMINGHAM CHURCHES TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

In preparing these financial statements Update Bulletin 1 to the Charities SORP (FRS102) has been adopted and consequently a Statement of Cash flows has not been prepared.

Churches Together Birmingham meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy note

Going Concern statement

The financial statements have been prepared on a going concern basis which assumes that the charity will continue to operate. The validity of this assumption is dependent upon the continuance of support from the charity's key funders and stakeholders and in response to the progress made by the charity in pursuing a viable budget including the obtaining of further grants and donations. The charity's business plan shows that the charity will be able to operate in the foreseeable future. Based on this understanding the trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objects of the charity and which have not been designated for other purposes.

Restricted funds are restricted to the use that the monies were received for.

The Designated Fund is a Special Purposes Fund for Ecumenical Development work and is currently used to set aside monies for further Promotions and the Ecumenical Development Officers Sabbatical.

Relationship between Ecumenical Development work and the charity's projects

In preparing these accounts, The Trustees require that Restore and Birmingham Churches Together Training be self-funding and are not to be supported financially by each other or from its Ecumenical Development work.

BIRMINGHAM CHURCHES TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES (continued)

Within the Statement of Financial Activity all funds received for the projects of Restore and Birmingham Churches Together Training are accounted for as Restricted Funds. Within each of the two projects some funding may be for specific purposes or for general use, this breakdown is identified in note 14b.

Unrestricted Funds:	Donations and Other Income received which is available for use on any project or activity, as the Trustees shall agree. It is the policy of the Trustees to allocate all unrestricted funds to its Ecumenical Development work, since each project is required to be self-funded.
Designated Funds:	The allocation of Unrestricted Funds to a specific activity within its Ecumenical Development work. Such funds which remain after the project has been completed or which have been replaced by Restricted Funds form part of the Unrestricted Funds and may be credited back to that fund.
Restricted Funds:	Donations and Other Income, including Grants, which may be used only for the specific project for which they were made available. Any surplus, except where immaterial, is returned to the Donor.

Income

Income represents the amount derived from subscriptions, fundraising, donations and grants and is recognised where the charity is legally entitled to the income, ultimate receipt is probable and the amount can be quantified with reasonable accuracy. Donations are recognised when received.

Income relating to future periods, as a result of donor imposed conditions specifying the time period, has been treated as deferred income.

Income dependent on certain conditions, amounting to more than mere administrative requirements, is recognised when the conditions have been fulfilled.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis. Expenditure is classified under the following activity headings:

- Costs of raising funds comprises the costs of publicity and fundraising activity.
- Expenditure on charitable activity includes the costs of the project delivery undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

BIRMINGHAM CHURCHES TOGETHER**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019****1 ACCOUNTING POLICIES (continued)****Fixed assets**

Depreciation is provided on Office Furniture, Fittings and Equipment at rates calculated to write off the cost of items of £1,000 or more over the expected life of the asset, usually 3 years. Assets costing Less than £1,000 are written off in the year of purchase.

Taxation

As a registered charity no provision is considered necessary for taxation.

Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable on or within a three month notice period.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2. GENERAL ACCUMULATED FUND

The General Accumulated Fund represent the unrestricted funds of Ecumenical Development only.

3. DESIGNATED FUNDS

The Designated Funds represent the funds of Ecumenical Development only and currently stand at £4,040, being £2,400 website update and £1,640 being the remaining funds of the BCT Training project on closure. At the commencement of the year designated fund stood at £17,703.

BIRMINGHAM CHURCHES TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

4. DONATIONS AND LEGACIES

	Unrestricted	Restricted Total	2019	Total 2018
	£	£	£	£
Donations - individuals	-	26,264	26,264	48,382
Donations - Churches	-	13,721	13,721	12,047
Membership subscriptions	62,790	-	62,790	70,580
Grants:				
Barrow Cadbury	-	19,000	19,000	19,000
Other Grants	-	21,000	21,000	19,200
Other	-	5,168	5,168	8,484
	62,790	85,153	147,943	177,693

Previous year

	Unrestricted	Restricted Total	2018
	£	£	£
Donations - individuals	-	48,382	48,382
Donations - Churches	-	12,047	12,047
Membership subscriptions	70,580	-	70,580
Grants:			
Barrow Cadbury	-	19,000	19,000
Other Grants	-	19,200	19,200
Other	-	8,484	8,484
	70,580	107,113	177,693

5. CHARITABLE ACTIVITIES

	Unrestricted	Restricted Total	2019	Total 2018
	£	£	£	£
Grants:				
Big Lottery	-	-	-	4,179
Project income	-	-	-	57,092
Miscellaneous	-	369	369	361
	-	369	369	61,632

Previous year

	Unrestricted	Restricted Total	2018
	£	£	£
Grants:			
Big Lottery	-	4,179	4,179
Project income	-	57,092	57,092
Miscellaneous	-	361	361
	-	61,632	61,632

BIRMINGHAM CHURCHES TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

6. EXPENDITURE

	Unrestricted	Restricted	Total 2019	Total 2018
	£	£	£	£
Cost of raising funds:				
Staff costs	1,098	5,978	7,076	6,938
Allocation of support costs	818	8,623	9,441	12,423
	1,916	14,601	16,517	19,361
Cost of charitable activities:				
Staff costs	49,751	113,857	163,608	182,742
Grants on closure of Training project	-	17,000	17,000	-
Amounts returned to funder	-	31,200	31,200	9,652
Programme activity costs	-	5,389	5,389	8,424
Travel expenses	933	1,605	2,538	2,455
Rent & insurance	4,778	13,057	17,835	19,946
Meetings/conferences	414	-	414	432
Telephone, print, stationery	(29)	528	499	4,598
Website development	10,074	-	10,074	-
Subscriptions	525	-	525	525
Sundry expenses	695	447	1,142	1,460
Subscriptions cancelled	3,520	-	3,520	-
¹ Accountancy charges	1,799	1,000	2,799	2,979
Less support costs allocated to raising funds	(818)	(8,623)	(9,441)	(12,423)
	71,642	175,460	247,102	220,790
Total expenditure	73,558	190,061	263,619	240,151

¹ Includes fee for Independent Examination of £950 and Finance Support charge of £400

7. STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES

	Total 2019	Total 2018
	£	£
Salaries	139,441	153,574
National Insurance	7,918	12,374
Pension costs	15,305	14,882
Freelance staff	7,958	8,851
Other	62	-
	170,684	189,681

Staff Numbers

Full-time equivalent excluding trustees:

	2019 Number	2018 Number
Management, fundraising and admin	1.50	1.50
Project Management	5.00	6.00
	6.50	7.50

BIRMINGHAM CHURCHES TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

No employee had emoluments in excess of £60,000 (2018: £nil).

The charity trustees were not paid or received any benefits from employment with the charity in the year (2018: £nil). No expenses relating to travel or subsistence were reimbursed to any trustee during the year (2018: £nil). No charity trustee received payment for professional or other services supplied to the charity (2018: £nil).

The charity contributes into Group Personal Pension Plans for most employees. These pension plans are defined contribution in nature and as required under FRS102 the annual cost is recognised as incurred and included in the Statement of Financial Activities. One member of staff is a member of the Clergy Pension Fund however access to the fund is via the Birmingham Diocesan Board of Finance and as such the Charity is not responsible for any liabilities in relation to the scheme's deficit and contributions are simply reimbursed to the Diocese.

8. TANGIBLE FIXED ASSETS

	Office Equipment £
Cost	
At beginning and end of year	5,288
Depreciation	
At beginning of year	5,288
Charge for the year	-
At end of year	5,288
Net Book Value	
At 31 December 2018 & 2019	-

9. DEBTORS

	General £	Restricted £	2019 Total £	2018 Total £
Income receivable	6,708	1,840	8,548	11,824
Prepayments	608	869	1,477	1,706
	<u>7,316</u>	<u>2,709</u>	<u>10,025</u>	<u>13,530</u>

10. BANK BALANCES

	General £	Restricted £	2019 Total £	2018 Total £
Cash in Interest Bearing Accounts	23,816	73,074	96,890	140,371
Cash in non-interest Bearing Accounts	33,348	5,221	38,569	112,309
	<u>57,164</u>	<u>78,295</u>	<u>135,459</u>	<u>252,680</u>

BIRMINGHAM CHURCHES TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

11. CREDITORS

	2019	2018
	£	£
Creditors and Accruals	1,715	7,308
Deferred income	-	-
	<u>1,715</u>	<u>7,308</u>

12. CONTROLLING INTERESTS

The charity is controlled by the trustees.

13. RELATED PARTY TRANSACTIONS

There have been no transactions with related parties during the year which require disclosure in these financial statements.

14. NET ASSETS BY FUND

	Unrestricted funds	Restricted funds	2019 Total funds	2018 Total funds
	£	£	£	£
Fixed assets	-	-	-	-
Debtors	7,315	2,710	10,025	13,530
Cash	57,164	78,295	135,459	252,680
Creditors less than 1 year	(1,182)	(533)	(1,715)	(7,308)
	<u>63,297</u>	<u>80,472</u>	<u>143,769</u>	<u>258,902</u>

Previous year	Unrestricted funds	Restricted funds	2018 Total funds
	£	£	£
Fixed assets	-	-	-
Debtors	10,668	2,862	13,530
Cash	61,310	191,370	252,680
Interdivisional balances	800	(800)	-
Creditors less than 1 year	(400)	(6,908)	(7,308)
	<u>72,378</u>	<u>186,524</u>	<u>258,902</u>

BIRMINGHAM CHURCHES TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

15a. RESTRICTED FUNDS

Represent the overall income and expenditure of the Charity's self-supporting projects:
Restore and BCT Training (BCTT)

<u>Income</u>	WMRCF	BCTT	Restore	Total 2019	Total 2018
	£	£	£	£	£
Big Lottery Fund	-	-	-	-	4,179
Other grants	-	-	40,000	40,000	93,200
Donations - churches	-	-	13,721	13,721	12,047
Donations - individuals & fundraising	-	-	31,432	31,432	53,266
Subscriptions	-	-	-	-	-
Other	-	-	369	369	6,053
Dividends and interest	-	-	126	126	81
Total Income	-	-	85,648	85,648	168,826
<u>Expenditure</u>					
Raising funds	-	-	14,601	14,601	19,361
Charitable Activity	-	73,387	102,072	175,459	154,443
Total Expenditure	-	73,387	116,673	190,060	173,804
Net expenditure	-	(73,387)	(31,025)	(104,412)	(4,978)
Funds brought forward	4,304	75,027	107,193	186,524	191,502
Transfer on closure of project		(1,640)		(1,640)	
Funds carried forward	<u>4,304</u>	<u>-</u>	<u>76,168</u>	<u>80,472</u>	<u>186,524</u>

Restricted Grants included in the Funds of Restore include a Grant from Barrow Cadbury Trust.

BIRMINGHAM CHURCHES TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

15b. MOVEMENT IN RESTRICTED FUNDS

	Balance 1 January 2019 £	Income £	Expenditure £	Transfers £	Balance 31 December 2019 £
BCT Training					
Restricted: Big Lottery Fund	11,120	-	11,200	80	-
Restricted: Literacy courses	47,014	-	47,014	-	-
General BCT Training Funds	16,893	-	15,173	(1,720)	-
Total Funds Training	75,027	-	73,387	(1,640)	-

Note, the General Funds within BCT Training are unrestricted within that project.

The purpose of the funds from Big Lottery are to provide facilities and tutors to empower ethnic minorities to learn English.

Restore

Restricted: Barrow Cadbury	6,666	19,000	19,000	-	6,666
Richard Kilcuppe	-	11,000	11,000	-	-
Refugee Action	1,890	3,230	5,120	-	-
St Johns	-	5,720	4,912	-	808
	8,556	38,950	40,032	-	7,474
General Restore Funds	98,637	46,698	76,641	-	68,694
Total Funds Restore	107,193	85,648	116,673	-	76,168

Note, the General Funds within Restore are unrestricted within that project.

The purpose of the above funds are to support various projects within Restore activity including a befriending scheme and social activities for refugees and asylum seekers and training of volunteers.

BIRMINGHAM CHURCHES TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

16. Comparative Statement of Financial Activities for 2018

	Unrestricted Funds £	Restricted Funds £	Total £
Income from:			
Donations and legacies	70,580	107,113	177,693
Charitable activities	-	61,632	61,632
Investments - Bank interest	27	81	108
Total Income	70,607	168,826	239,433
Expenditure on:			
Raising funds	2,320	17,041	19,361
Charitable activities	64,028	156,762	220,790
Total Expenditure	66,348	173,803	240,151
Net income and net movement in funds	4,259	(4,977)	(718)
Reconciliation of funds			
Total funds brought forward	68,119	191,502	259,621
Total funds carried forward	72,378	186,525	258,903

BIRMINGHAM CHURCHES TOGETHER
ECUMENICAL DEVELOPMENT
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019

	General Fund £	Designated Fund £	Restricted Fund £	2019 Total £	2018 Total £
INCOME					
Subscriptions - Ecumenical Development	55,240	-	-	55,240	56,560
Subscriptions WMRCF	7,550	-	-	7,550	14,020
Miscellaneous	-	-	-	-	-
Bank Interest	47	-	-	47	27
	<u>62,837</u>	<u>-</u>	<u>-</u>	<u>62,837</u>	<u>70,607</u>
EXPENDITURE					
Ecumenical Development Officer:					
Salary, National Insurance & Pension	38,873	1,000	-	39,873	40,207
Traveling expenses	933	-	-	933	561
	<u>39,806</u>	<u>1,000</u>	<u>-</u>	<u>40,806</u>	<u>40,768</u>
Office Salary, National Insurance & Pension	10,976		0	10,976	11,900
Recruitment costs	0	0	0	0	375
Rent, Insurance including Heating	4,746	0	0	4,746	3,558
Office Repairs and Renewals	32	0	0	32	2,231
Meeting and Conference Expenses	414	0	0	414	432
Postage and Telephone	(44)	0	0	(44)	3,326
Printing and Stationery	15	0	0	15	1,092
Website development and maintenance	0	10,074	0	10,074	0
Churches Together in England	525	0	0	525	525
Sundry Expenses	694	0	0	694	160
Accountancy Charges	1,800	0	0	1,800	1,980
Subscriptions cancelled	3,520	0	0	3,520	0
	<u>62,484</u>	<u>11,074</u>	<u>0</u>	<u>73,558</u>	<u>66,347</u>
Net Income/(Expenditure)	353	(11,074)	0	(10,721)	4,260
Transfers between funds	4,229	(4,229)	0	0	0
Transfer of funds from BCT Training		1,640		1,640	
Fund Balance at 1 January 2019	54,675	17,703	4,304	76,682	72,422
Fund Balance at 31 December 2019	<u>59,257</u>	<u>4,040</u>	<u>4,304</u>	<u>67,601</u>	<u>76,682</u>

This statement is for information only and does not form part of the Statutory Financial Statements.

BIRMINGHAM CHURCHES TOGETHER

RESTORE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2019

	General Fund £	Restricted Fund £	2019 Total £	2018 Total £
INCOME				
Grants other	10,000	11,000	21,000	19,200
Grants - Barrow Cadbury	-	19,000	19,000	19,000
Donations - Individuals	19,876	-	19,876	34,716
Donations - Churches	8,001	5,720	13,721	12,047
Gift aid on donations	3,158	3,230	6,388	13,666
Befreinding services	-	-	-	3,600
Fundraising	5,168	-	5,168	4,884
Bank Interest	126	-	126	81
Other	369	-	369	361
	<u>46,698</u>	<u>38,950</u>	<u>85,648</u>	<u>107,555</u>
EXPENDITURE				
Salaries & wages				
Befrienders	43,384	16,120	59,504	77,158
Co-ordinator	10,963	23,912	34,875	26,672
Administration	7,626	-	7,626	6,235
Employment allowance	(2,578)	0	(2,578)	-
Office Expenses	10,609	-	10,609	12,674
Information and Publicity	528	-	528	180
Accountancy Charges	400	-	400	520
Programme Activities	5,389	-	5,389	8,424
Training - Staff and Volunteer	320	-	320	387
	<u>76,641</u>	<u>40,032</u>	<u>116,673</u>	<u>132,250</u>
Net expenditure	(29,943)	(1,082)	(31,025)	(24,695)
Transfer between funds	-	-	-	-
Fund Balance at 1 January 2019	98,637	8,556	107,193	131,888
Fund Balance at 31 December 2019	<u>68,694</u>	<u>7,474</u>	<u>76,168</u>	<u>107,193</u>

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BIRMINGHAM CHURCHES TOGETHER

TRAINING

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2019

	General Fund £	Restricted Funding £	2019 Total £	2018 Total £
INCOME				
Big Lottery Fund - Project	-	-	-	4,179
Projects	-	-	-	57,092
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	61,271
EXPENDITURE				
Refund to Big Lottery Fund/Garfield Weston	-	31,200	31,200	9,652
Grants on closure	15,172	1,828	17,000	-
Co-Ordinator- Salary & Pension	-	12,450	12,450	5,386
Tutors - Salary & pension, inc freelance	-	7,958	7,958	22,123
Travel expenses	-	1,605	1,605	1,894
Venue Costs	1	2,447	2,448	1,482
	<hr/>	<hr/>	<hr/>	<hr/>
	15,173	57,488	72,661	40,537
Sundry Expenses	-	126	126	537
Accountancy Charges	-	600	600	480
	<hr/>	<hr/>	<hr/>	<hr/>
	-	726	726	1,017
Total Expenditure	<hr/>	<hr/>	<hr/>	<hr/>
	15,173	58,214	73,387	41,554
Net (Expenditure)/Income	<hr/>	<hr/>	<hr/>	<hr/>
	(15,173)	(58,214)	(73,387)	19,717
Fund Balance at 1 January 2019	16,893	58,134	75,027	55,310
Transfers between funds	(80)	80	0	-
Transfer of funds to Ecumenical on closure	(1,640)	-	(1,640)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balance at 31 December 2019	-	-	-	75,027
	<hr/>	<hr/>	<hr/>	<hr/>

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