



Faiths4Change Trustees' Report and Accounts for the year ended 30 June 2022

Registered Charity number: 1138834
Registered Company number: 7201450
England and Wales

**Trustees' Report and Accounts
For the year ended 30 June 2022**

CONTENTS

	Page
Reference and administrative information	2
Chair's report	3
Trustees' annual report	5
Statement of trustees' responsibilities	11
Independent examiner's report	12
Statement of financial activities	13
Balance sheet	14
Notes to the financial statements	16

REFERENCE AND ADMINISTRATIVE INFORMATION
For the year ended 30 June 2022

Patrons	Right Reverend Paul Bayes, Bishop of Liverpool (until March 2022)	
Trustees	Philip Leigh Laird Ryan Jonathan Watchorn (appointed 13.05.2022) Piara Miah Donald Thompson Seana Roberts Helen Eaton Lucy Atkinson	Chair Vice Chair Treasurer
Director	Annie Merry	
Company Secretary	Rachel Hardy	
Registered Office and Principal Business Office	St James' House, 20 St James' Road, Liverpool L1 7BY	
Bankers	The Cooperative Bank plc, PO Box 250, Delf House, South Way, Skelmersdale WN8 66WT	
Registration numbers	Charity: 1138834 Company: 07201450 England & Wales	

CHAIR'S REPORT

For the year ended 30 June 2022

In June 2021, we were just beginning to see the world open up again following three pandemic lockdowns and a winter of tight restrictions. Even then there were still 'Plan B' limitations to negotiate. It's difficult now to remember the world as it was without cars on the roads or planes in the sky; the queuing; the waiting; those weekly briefings, though not perhaps the isolation and desperation that so many felt for so many reasons during those long months from March 2019.

With this in mind, a thread of great hope runs through this report! The lifting of the veil of restrictive living is evident in the descriptions of the projects undertaken as they moved from an innovative but temporary on-line COVID-19 provision back out into community gardens where folk could once again get their fingers dirty in the soil. In the descriptions, people can be seen coming together again, perhaps spurred on by a newly found need for some immersion in nature, to tend established community gardens like those at Roots in the City and to establish new ones as with the wonderful new 'Secret Garden'.

The Roots in the City Garden has been developing nicely at St Michael's Church in the City since 2018 and now acts as an oasis for people and wildlife alike, so brightening the lives of many inhabiting this largely high-rise inner-city community. Whilst organic produce grown here by volunteers helps provision the local Micah foodbank, those gardeners who wish to can benefit from formal City and Guilds training through our partnership with Myerscough College. The 'Secret Garden', on the other hand, is a newer project based at an abandoned, much overgrown, and largely forgotten garden allotment site on the fringe of the inner city in Knotty Ash. It's now beginning to serve and nourish its local community once again. As feedback regularly shows, these and other community gardens are enabling people to come together and heal after a tumultuous year.

We've continued to build on our long-established work on climate change, the most pressing issue of our age. Perhaps recent COVID-19 restrictions on our lifestyles have helped convince people of the seriousness of this issue and raised climate change up the political agenda somewhat. The UK's hosting of COP26 climate talks in Glasgow has also undoubtedly helped raise its profile amongst society. In the year running up to COP 26 the Church of England took the ambitious decision to pursue a target of net zero carbon by 2030. Building on our partnership with the Diocese of Liverpool, we jointly developed a plan to accelerate progress towards this target in the Diocese and are now busily working towards rolling it out, along with enabling increased engagement with A Rocha's Eco Church programme.

Meanwhile, we have delivered accredited Carbon Literacy Training to Liverpool City Region residents, including faith community representatives in partnership with Energy Projects Plus and Zero Carbon Liverpool. Our innovative work with Liverpool World Centre, engaging teachers and pupils in schools across Merseyside to understand the complexities of fast fashion, textile consumption and waste has included a popular UN COP26 style event. Our long-standing work with Wirral Council and faith communities on the Wirral to deliver and go beyond the Wirral's 'Cool 2' climate strategy continues – it's a co-created project that has focused on intersectional elements of the climate emergency – food insecurity and food waste, energy insecurity, support, and decarbonising buildings to youth engagement & hands on actions.

As always, we are indebted to our Team including volunteers, our partners and our funders and to all those involved in our projects. Working together brings hope of a greener, cleaner future ahead.

A handwritten signature in black ink, appearing to read 'Phil Leigh', written in a cursive style.

Phil Leigh
Chair of Trustees
3rd February 2023

TRUSTEES' ANNUAL REPORT

For the year ended 30 June 2022

The trustees present their report and accounts for the year ended 30 June 2022

Reference and Administrative Information

The registered name of the Charity is Faiths4Change. Additional information is shown on page 2 of this document.

Structure, Governance and Management

Constitution and organisation

The Charity is a company limited by guarantee.

Trustees

The directors of the charitable company are its trustees for the purpose of charity law and are referred to throughout this report as trustees. The trustees when complete consist of at least 3 and not more than 9 individuals.

The trustees who served during the year and up to the date of this reports are set out on page 2.

The trustees may at any time co-opt any individual, who is qualified to be appointed as a trustee to fill a vacancy in their number or as an additional trustee, but a co-opted trustee holds office only until the next AGM, or until the next election of trustees takes place, whichever is the sooner.

One third (or the number nearest one third) of the trustees must retire each year, or at the AGM should the charity hold one. If no AGM takes place, then trustee elections should take place annually at a General Meeting called for the purpose. Those longest in office should retire first and the choice between any of equal service being made by drawing lots. A retiring trustee who remains qualified may be reappointed.

All trustees give their time freely and no trustee remuneration was paid in the year. Details of trustees' expenses are disclosed in note 11 of the accounts. Trustees are required to disclose all relevant interests and register them with the Administrator and in accordance with the Charity's policy withdraw from decisions where a conflict of interest arises.

Objectives

The charity's objects are specifically restricted to the following:

- i) To promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment, and in particular to bring together faith communities to work towards improving the environment of disadvantaged communities within the North West of England. North West of England is the geographical area covering Cumbria, Lancashire, Merseyside, Cheshire & Greater & the city of Manchester.
- ii) To advance the education of the public in the conservation, protection and improvement of the physical and natural environment, particularly within disadvantaged communities in the North West of England

TRUSTEES' ANNUAL REPORT (cont.)

For the year ended 30 June 2022

The charity carries out its objects in the following ways:

Partnership Working

Achieving our charitable objectives relies on building and sustaining trusted relationships; maintaining and growing our knowledge and commitment to learning and sharing; and being bold and innovative in our partnership working to achieve significant change. These continue to be our significant strengths.

- i) To promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment, and in particular to bring together faith communities to work towards improving the environment of disadvantaged communities within the North West of England. The North West of England is the geographical area covering Cumbria, Lancashire, Merseyside, Cheshire & Greater & the city of Manchester.

Specific Grant Funded Projects

Roots in the City is a long-term partnership project between Faiths4Change and St Michael's in the City Church, Liverpool L1 5BD – one of 3 churches that make up the St Luke's in the City Parish. Several grants were awarded in this financial year for activities to develop a sustainable Eco Hub of partnership activities at the Church, mostly linked to the conservation, protection, and improvement of church land for the benefit of the wider community.

Roots in the City supported by Support for Asylum Seekers, Churches Together in the Merseyside Region (July 2021 – June 2022). SAS grant support contributed to elements of the project that provided direct benefits for people seeking asylum and refuge, from volunteering opportunities, to growing fresh organic vegetables and herbs in the community garden that are donated to a food bank accessed mainly by people seeking asylum and refuge.

Connecting Roots to Sacred Spaces supported by All Churches Trust Thematic Grants – Hope Beyond (March – December 2021). We worked in partnership with the St Luke's in the City Parish on this project during and beyond the pandemic. Our role was to draw together the roots of community and environmental wellbeing to reach out, engage, nurture and support people to grow food locally. This work was particularly helpful in maintaining engagement with residents who had attended the Roots Garden prior to the pandemic but were prohibited from doing so because of lockdowns. Virtual garden conversations, the provision of practical garden supplies and welcome back activities helped maintain the flourishing community around the Roots Garden.

The Tea Garden supported by Innovation in Communities Community Renewal Fund (March – June 2021). This resident led project resulted in the creation of a social seating and reflective area complete with tea planting in containers, a hand drawn tea tasters guide and a tea celebration event in the Roots Garden. People attending undertook a design workshop, bench and container making workshops and

tea herb planting. The outdoor seating space continues to provide a social space for relaxation and gatherings, the tea herbs are harvested and dried for use and sale.

Roots in the City supported by the Deanery Mission & Growth Fund (August 2021 – June 2022). The Fund has contributed to the costs of hall hire and our Growing Support & Communication Worker's salary thereby enabling us to continue to develop opportunities to sustain the Roots Garden together for the benefit of the whole community.

Roots in the City Infrastructure & community engagement supported by Tesco Community Grant (December 2021 – June 2022). This grant enabled us to purchase materials to physically improve the garden with regular gardeners. Together we have developed a larger food growing area to grow more food for the Parish foodbank and to enhance biodiversity. In doing so, we have developed a stronger sense of neighbourliness and developed practical skills that we can share with others.

Grow Your Own with Linda's supported by Linda McCartney Foods (January 2022 – December 2022). This active group aims to provide a space at the Roots in the City Garden for young people to learn to grow their own food. The group is for anyone aged 16-30 and meets every Thursday evening. Volunteers have been involved in shaping the space, creating new areas for food growing, wildlife and socialising. Food is the main attraction for participants, and everyone loves taking fresh ingredients home to cook with. It's also a space for making friends, sharing and celebrating life.

Gardening for All - Nature4Health supported by The Mersey Forest (August 2021 – June 2022). 6 x 12 week 'Gardening for All' courses were created and delivered, with the aim of introducing people to gardening and nature at their own pace to improve health and wellbeing. We utilised the **Roots in the City Community Garden** for 3 courses and worked in partnership with the **La Salle Hotel School Kitchen Garden** to deliver the remaining 3 courses. In both locations we attracted new and experienced gardeners who in turn contributed to the development of both gardens. As previously, a high percentage of people engaged had long term health conditions; they identified many benefits including the opportunity to meet and be with others each week, learn something new and enjoy fresh food. The Nature4Health programme has been a springboard into the City & Guilds Level 1 & 2 Practical Horticulture courses delivered by Myerscough College in both gardens.

La Salle Hotel School Kitchen Garden supported by the Passionists Curia Grant (January – December 2021). Working in partnership with the **La Salle Hotel School CIC**, our role was to engage residents from diverse communities to engage in social action, support the build of Kitchen Garden and in so doing, improve their physical/ mental health and wellbeing, establish new friendships, and enrich one another by sharing their diverse cultures through food. This initial partnership working resulted in the development of the Kitchen Garden from a design to a fully realised community growing space.

The Secret Garden supported by Liverpool City Council Mayoral Neighbourhood Fund (March – September 2021) Our project is to co-create a sustainable neighbourhood partnership, rooted in and learning from nature, to open up the Secret Garden. The aim of the project is to enable people, the land and neighbourhood to flourish through regular gardening, food growing, learning, sharing, connecting and taking notice.

Faith & Community Land Managers Nature Recovery Engagement Project supported by Natural England (January – March 2022). Our aim was to find and support a "coalition of willing" stakeholders for nature recovery in local communities in the North West, particularly in the Forest of Bowland area of Lancashire. We conducted an internet survey and workshops with the Voluntary, Community, Faith & Social Enterprise stakeholders in the Forest of Bowland and surrounding towns. The project resulted in considerable engagement and learning with Christian and Muslim communities and a deeper understanding of the barriers to engagement in nature recovery experienced by Muslim communities.

Cool Places of Worship 3 supported by Wirral Metropolitan Borough Council (September 2021 – October 2022). Engaging and working with places of worship to undertake actions to reduce their carbon footprint as part of delivering Wirral's climate strategy Cool 2. We continue to work with 8 initial places of worship: 7 Christian churches and 1 mosque and a further 4 Christian churches. Actions are practical and have focused on de-carbonising and heating buildings / optimal warmth; food including reducing waste & growing and youth engagement.

ii) **To advance the education of the public in the conservation, protection and improvement of the physical and natural environment, particularly within disadvantaged communities in the North West of England**

Specific Grant Funded Projects:

LCR Carbon Literacy supported by Liverpool City Region Community Environment Fund (February - October 2021) Working with partners Energy Projects Plus and Zero Carbon Liverpool, we offered Liverpool City Region residents a Carbon Literacy training course, accredited by the Carbon Literacy Project. Our accredited course enabled learners to connect issues of climate change to their personal motivations, grow their understanding of climate science, explore issues of climate justice and plan to take high-impact actions in their personal lives and within their faith community. The Carbon Literacy course was developed by and accredited to Energy Projects Plus and adapted by us to incorporate faith motivated climate action and climate justice perspectives.

Net Zero Carbon / Eco Church supported by the Diocese of Liverpool and Benefact (August 2021 – March 2022 / April 2022 – March 2027). Building on our work in partnership with the Diocese of Liverpool over the last 5 years, this project enabled us to work closely with Anglican churches to support them to make a commitment to become Net Zero Carbon by 2030 by undertaking a range of actions. Actions include becoming an Eco Church, creating a Worship & Teaching Plan, undertaking a Net Zero Carbon plan, and working with the buildings team to complete energy data information, have a detailed building survey and explore opportunities to raise funds to install decarbonising measures.

Fashion Fix supported by MRWA Community Fund (July 2021 – June 2022).

We worked in partnership with Liverpool World Centre on this project; our focus was on fixing clothes and changing behaviours to reduce textile consumption and waste with teachers and pupils in schools across the Liverpool City Region. The project featured a teachers' conference, a pupil's mock UN COP 26 conference and in-school workshops and resources – 20 school communities were actively involved.

Liverpool CCG Diabetes Research funded by Liverpool Clinical Commissioning Group (January – June 2022). This work was led by Merseyside Refugee Support Network; Asylum Link Merseyside and Faiths4Change were partners. We engaged people who were attending gardening / growing projects to explore their knowledge and understanding of diabetes – symptoms, those most at risk and ways to reduce the risk of developing the condition – and services available.

'Sowing the Seeds 4 Environmental Change' our not-for-profit chargeable educational support and practical delivery service.

Regular Services

Micah Liverpool – Community Food Growing & Gifting. Our commitment to grow and gift organic food for the foodbank at St Bride's Church is partly funded by a regular financial commitment by Micah Liverpool which contributes to the Growing Support & Communications Worker salary.

A seasonal term time service for St Michael's RC Primary School, Kensington, Liverpool. The Busy Bees gardening group engages children from different year groups in exploring, shaping, and enjoying the many benefits of the school garden from food to nature. The children are enthusiastic explorers and observers of all life in the garden, they enjoy sowing seeds, tasting, and growing food, digging, watering, discovering small creatures, and just being outdoors.

A year-round food and nature connected garden service for Adelaide House, Liverpool. Adelaide House is a voluntary managed 20 bed women/female approved premises. The therapeutic benefits of these weekly sessions are significant with women advising of improved mood, more energy and being in the moment outside in nature. During the cold months residents enjoying taking part in craft activities which offer opportunities to work together, express their creativity and make gifts.

Higher Education England – Liverpool John Moore's Nursing Student Placements. We have been welcoming student nurses on placement via the HEE Liverpool John Moore's University Programme since summer 2022. Nurses are on placement with us for 4 weeks. Nurses from different degree courses can engage with members of communities on health and wellbeing and experience the social, physical, and emotional benefits of community rooted activities.

TRUSTEES' ANNUAL REPORT (cont.)
For the year ended 30 June 2022

Public Benefit Statement

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers and duties.

Financial Review

Reserves Policy

F4C has an excellent track record in obtaining work and a strong control of costs. It also has a high-quality customer base, which makes bad debts very unlikely. We undertook a planned approach to creating a Reserves Policy in 2019. A deposit account was opened with the Co-operative Bank. The Trustees designated this as solely for Reserves and set regular amounts which have been allocated monthly since April 2019 with a view to building reserves to cover 3 months expenditure should it be required.

Going Concern

The trustees have carried out an assessment of going concern for 12 months from the approval of the accounts and have concluded that the charity will be able to meet its liabilities as they fall due and is therefore a going concern. The trustees are willing to provide personal guarantees to ensure that the charity can meet its liabilities as they fall due for a period of 12 months from the signing of the accounts.

Risk Management

Funds held as Custodian Trustee

No funds have been held as custodian trustee.

On behalf of the Board of Trustees



Phil Leigh
Chair of Trustees
3rd February 2023

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees, who are also directors for Faiths4Change for the purposes of company law, are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The trustees are required under company law to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period.

In preparing the financial statements, the trustees are required to:

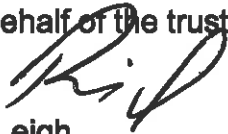
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make reasonable and prudent judgements and estimates;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for:

- keeping proper accounting records;
- safeguarding the organisation's assets;
- taking reasonable steps for the prevention and detection of fraud.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the trustees



Phil Leigh
Chair of Trustees
3rd February 2023

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the trustees of Faiths4Change

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 June 2022.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not comply with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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.
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

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.

Ian Wright, B.A., F.C.A.
Chartered Accountant
15 Stretton Drive
Southport
Merseyside
PR9 7DR

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating Income and Expenditure Account)

For the year ended 30 June 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations and legacies	2	41,979	44,039	86,018	81,870
Charitable activities	3	37,570	-	37,570	16,660
Investments	4	-	-	-	5
Total income		79,549	44,039	123,588	98,535
Expenditure on:					
Charitable activities	5	66,250	36,291	102,541	95,876
Total expenditure		66,250	36,291	102,541	95,876
Net income (expenditure)		13,299	7,748	21,047	2,659
Other recognised gains and losses		-	-	-	-
Net movement in funds before transfers		13,299	7,748	21,047	2,659
Gross transfers between funds		-	-	-	-
Net movement in funds		13,299	7,748	21,047	2,659
Fund balances at 1 July 2021	16,17	(8,238)	8,241	3	(2,656)
Fund balances at 30 June 2022	16,17	5,061	15,989	21,050	3

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 16 to 24 form an integral part of these accounts.

BALANCE SHEET
Company number 7201450
as at 30 June 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	1,137	1,421
Current assets			
Stock	11	1,600	1,600
Debtors	12	17,156	15,305
Cash at bank & in hand	13	14,742	240
		<u>33,498</u>	<u>17,145</u>
Creditors due within one year	14	<u>7,788</u>	<u>10,871</u>
Net current assets (liabilities)		<u>25,710</u>	<u>6,274</u>
Creditors due after one year	15	(5,797)	(7,692)
Total assets less current liabilities	16,17	<u>21,050</u>	<u>3</u>
The funds of the charity:			
Unrestricted funds		5,061	(8,238)
Restricted funds		<u>15,989</u>	<u>8,241</u>
Total funds	16,17	<u>21,050</u>	<u>3</u>

In approving these financial statements as directors of the company we hereby confirm the following:

For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

1) The members have not required the company to obtain an audit for its accounts for the year in question in accordance with section 476.

2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

These accounts were approved by the Board of Trustees on

3/02/2023

Signed on behalf of the Board by:


Phil Leigh
Chair of Trustees
3rd February 2023

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

1. Accounting Policies

1a Basis of preparation

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006 and the UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

Faiths4Change meets the definition of a public benefit entity under FRS 102. Assets and

liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts 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 FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The functional currency used by Faiths4Change is the £ Sterling.

1b. Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis, under the historical cost convention.

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company 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.

1c. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

1d. Deferred Income

Income from donations and grants, including capital grants are deferred when the following conditions are met:

- a) when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods
- b) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in income until the preconditions for use have been met.

1e. Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1f. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1g. Funds Accounting

All income and expenditure together with gains and losses are allocated to a specific charitable fund.

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be used solely for particular areas of the charity's work or for specific projects being undertaken by the charity. Further details of restricted funds together with their purposes are set out in note 14.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

1h. Tangible fixed assets and depreciation

Tangible assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset into its working condition for its intended use, dismantling and restoration costs and borrowing costs capitalised.

Plant and machinery and fixtures, fitting, tools, and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write each asset off over its anticipated useful economic life. A full year's depreciation charge is charged in the year of acquisition and no depreciation is charged in the year of disposal.

Office equipment 20% pa on the reducing balance basis

Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that economic benefits associated with the item will flow to the charitable company and the cost can be measured reliably.

Repairs, maintenance and minor inspection costs are expensed as incurred.

Tangible assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the Statement of Financial Activities.

1i. Stock

Stocks are stated at the lower of cost and net realisable value.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1j. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1k. Creditors and provisions

Creditors and provisions 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

1i. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

1m. Pension costs

The company operates a defined contribution plan for its eligible employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payment obligations. The contributions are recognised as an expense when they are due. Amounts not paid are shown in creditors or accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

1n. Cash Flow Statement

The trustees have taken advantage of adopting Update Bulletin 1 of the Charities SORP (FRS102) in order to disapply the requirement to produce a cash flow statement.

1o. Related Parties

There were no transactions with related parties.

Faiths4Change

NOTES TO THE FINANCIAL STATEMENTS For the year ended 30 June 2022

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
2 Donations and legacies				
Grants receivable	40,056	44,039	84,095	80,934
Donations	1,923	-	1,923	936
	<u>41,979</u>	<u>44,039</u>	<u>86,018</u>	<u>81,870</u>
3 Charitable activities				
Fees	37,570	-	37,570	13,668
Miscellaneous	-	-	-	2,992
	<u>37,570</u>	<u>-</u>	<u>37,570</u>	<u>16,660</u>
Income from charitable activities has been applied to the following activities:				
Promote conservation of the environment			<u>37,570</u>	<u>16,660</u>
4 Investment Income				
Interest receivable	-	-	-	5
5 Charitable activities expenditure				
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Cost of events	4,977	2,105	7,082	1,240
Salaries and wages (note 7)	56,305	31,149	87,454	82,407
Associates fees	-	-	-	1,500
Volunteer expenses	530	10	540	181
Staff training and welfare	-	240	240	463
Travel and subsistence	280	167	447	53
Rent	1,634	-	1,634	-
Support costs (note 6)	2,524	2,620	5,144	10,032
	<u>66,250</u>	<u>36,291</u>	<u>102,541</u>	<u>95,876</u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

6 Support costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Telephone	111	547	658	352
Postage, stationery and printing	42	79	121	121
Small equipment and materials	311	125	436	5,627
Repairs and maintenance	200	-	200	
Website and IT support	475	1,086	1,561	2,177
Depreciation	284	-	284	355
General office costs	13	736	749	733
Sundry expenses	494	47	541	307
Independent examiner's fees	360	-	360	360
Loan interest payable	234	-	234	-
	<u>2,524</u>	<u>2,620</u>	<u>5,144</u>	<u>10,032</u>

7 Staff costs

	2022 £	2021 £
Salaries and wages	85,715	80,539
Social security costs	184	464
Pension costs	1,555	1,404
	<u>87,454</u>	<u>82,407</u>

8 Number of employees

	2022	2021
Engaged in charitable activities	<u>6</u>	<u>6</u>
Full time equivalents	<u>3</u>	<u>3</u>

There were no employees with emoluments in excess of £60,000

9 Trustees remuneration and expenses

	2022 £	2021 £
Remuneration	-	-
Expenses	<u>-</u>	<u>-</u>

The charity is managed by the trustees.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

10 Tangible fixed assets

	Office Equipment £	Total £
Cost		
At 1 July 2021	6,175	6,175
Additions during the year	-	-
Disposals during the year	-	-
At 30 June 2022	<u>6,175</u>	<u>6,175</u>
Cumulative depreciation		
At 1 July 2021	4,754	4,754
Add charge for year	284	284
At 30 June 2022	<u>5,038</u>	<u>5,038</u>
Net book value		
At 1 July 2021	1,421	1,421
At 30 June 2022	<u>1,137</u>	<u>1,137</u>
11 Stock	2022	2021
	£	£
Raw materials and consumables	<u>1,600</u>	<u>1,600</u>
12 Debtors	2022	2021
	£	£
Trade debtors	13,156	15,305
Prepayments and accrued income	<u>4,000</u>	<u>-</u>
	<u>17,156</u>	<u>15,305</u>
13 Cash at bank and in hand	2022	2021
	£	£
Cash in hand	25	25
Bank	<u>14,717</u>	<u>215</u>
	<u>14,742</u>	<u>240</u>
14 Creditors due within one year	2022	2021
	£	£
Trade creditors	1,982	426
Tax and social security costs	1,223	1,984
Accruals and deferred income	2,453	1,460
Bank	-	4,871
Bounce Back Loan	<u>2,130</u>	<u>2,130</u>
	<u>7,788</u>	<u>10,871</u>
15 Creditors due after one year	2022	2021
	£	£
Bounce Back Loan	<u>5,797</u>	<u>7,692</u>
	<u>5,797</u>	<u>7,692</u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

16 Funds movements

	Balance at 1 July 2020	Income	Expenditure	Transfers In (out)	Balance at 30 June 2021
	£	£	£	£	£
Restricted funds					
OLSN Faith Leaders	-	7,000	4,270	-	2,730
Torus CIF	821	600	-	-	1,421
Cool Places	-	300	-	-	300
Roots in the City	-	3,000	626	-	2,374
Sefton Council	-	5,600	5,600	-	-
MWRA	-	2,684	2,684	-	-
Duchy of Lancaster	-	3,518	2,168	-	1,350
LCR Cares	-	6,940	6,940	-	-
Nature4Health	-	1,500	1,434	-	66
Steps to Silver	-	2,293	2,293	-	-
Cool 2 Places of Worship	-	4,951	4,951	-	-
	<u>821</u>	<u>38,386</u>	<u>30,966</u>	<u>-</u>	<u>8,241</u>
Unrestricted fund	<u>(3,477)</u>	<u>60,149</u>	<u>64,910</u>	<u>-</u>	<u>(8,238)</u>
Total funds	<u>(2,656)</u>	<u>98,535</u>	<u>95,876</u>	<u>-</u>	<u>3</u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

16 Funds movements

	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers in (out) £	Balance at 30 June 2022 £
Restricted funds					
OLSN Faith Leaders	2,730		444	-	2,286
Torus CIF	1,421			-	1,421
Cool Places	300			-	300
Roots in the City	2,374		2,374	-	-
Duchy of Lancaster	1,350		1,350	-	-
Nature4Health	66		66	-	-
Nature4Health Lockdown	-	1,000	143	-	857
La Salle / Passionists	-	1,500	1,500	-	-
DMGF Garden	-	1,000	602	-	398
Hope Beyond	-	4,500	4,500	-	-
Nature4Health 3 La Salle	-	1,500	1,500	-	-
Nature4Health St Michael's	-	1,500	1,500	-	-
Wirral MBC	-	14,995	10,765	-	4,230
La Salle	-	3,850	2,506	-	1,344
CNZ	-	13,794	8,658	-	5,136
MRWA Swap Shop	-	400	383	-	17
	<u>8,241</u>	<u>44,039</u>	<u>36,291</u>	<u>-</u>	<u>15,989</u>
Unrestricted fund	<u>(8,238)</u>	<u>79,549</u>	<u>66,250</u>	<u>-</u>	<u>5,061</u>
Total funds	<u>3</u>	<u>123,588</u>	<u>102,541</u>	<u>-</u>	<u>21,050</u>

17 Analysis of net assets between funds at 30 June 2022

	Tangible fixed assets £	Net current assets (liabilities) £	Creditors due after one year £	Total £
Restricted funds				
OLSN Faith Leaders	-	2,286	-	2,286
Torus CIF	-	1,421	-	1,421
Cool Places	-	300	-	300
Nature4Health Lockdown	-	857	-	857
DMGF Garden	-	398	-	398
Wirral MBC	-	4,230	-	4,230
La Salle	-	1,344	-	1,344
CNZ	-	5,136	-	5,136
MRWA Swap Shop	-	17	-	17
	-	<u>15,989</u>	-	<u>15,989</u>
Unrestricted fund	<u>1,137</u>	<u>9,721</u>	<u>(5,797)</u>	<u>5,061</u>

