

THE BRIDGE CHURCH OTLEY UNITED REFORMED CHURCH CHARITY

Registered Charity No. 1128673



ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR TO 31ST DECEMBER 2021



www.otleybridgechurch.org.uk

THE BRIDGE CHURCH OTLEY UNITED REFORMED CHURCH CHARITY
Registered Charity Number 1128673

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st DECEMBER 2021

This report includes information required by the Charities (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice for Accounting by Charities 2005 as applicable to charities entitled to prepare accounts on the income and expenditure basis.

ADMINISTRATIVE INFORMATION

The Bridge Church Otley United Reformed Church Charity is a local church of the United Reformed Church in Great Britain, and is a member of the Yorkshire Synod of the Church. It was registered on 19th March 2009 as Charity Number 1128673.

The Bridge Church is situated at Bridge Street, Otley, West Yorkshire LS21 1RW,
secretary@otleybridgechurch.org.uk

The members of the Elders' Meeting for the time being are recognised as the charity trustees. Those who served from 1st January 2021 until the date this report was approved are:

Alan Anslow (appointed 24/2/21)
Alison Anslow
Margaret Armitage
Christopher T Beckwith
Gillian S Chapman
Isobel Evans
John Eveleigh (Church Secretary)
Andrew Howard (Church Treasurer)
Tina Johnson
Reverend Jason McCullagh (Minister)
J Michael Rhodes (resigned 24/2/21)
Susan Richardson (resigned 24/2/21)
Barbara Scholes
Janie Tomkinson (resigned 15/8/21)
Malcolm Wainwright
Colin Whitaker
Anne Wigglesworth

The Church building, and the manse at 37 St David's Road are vested in the Yorkshire Congregational Union as trustees and held for the benefit of the Bridge Church URC, Otley in accordance with the trusts applicable to URC properties.

STRUCTURE GOVERNANCE AND MANAGEMENT

The activities of the Bridge United Reformed Church, Otley are overseen by the Elders' Meeting of the Church in accordance with the provisions of The Structure of the United Reformed Church determined by the General Assembly of the United Reformed Church, and supplemented by the rules of the Bridge Church. The governing document of the registered charity is a statement adopted by the Church Meeting on 9th May 2021.

The Elders' Meeting is responsible for the financial administration of the Church, and the care and maintenance of Church premises and the manse. The Church Meeting (of all members wishing to attend) gives general guidance on the life and work of the Church.

The members of the Elders' Meeting are the minister in pastoral charge (if any) and up to 16 members of the Bridge Church nominated and elected by the members of the Bridge Church in Church Meeting. Elders serve for 5 years, retire by rotation and are eligible for re-election for one further 5 year term. Following the completion of two consecutive 5 year terms the elder will not be eligible for re-election to the Elders' Meeting for at least one year (the only exception to this rule is that of the position of Church Treasurer, where a further two extensions could be sought, if desired). The members of the Elders' Meeting are the trustees of the registered charity during their period of service as elders.

The Elders' Meeting met 10 times during the year (some of them digitally in view of the COVID 19 pandemic). There are also four sub-committees of the Elders' Meeting which oversee specific areas of the church's life, these all have certain delegated responsibilities, and they all report back to the full Elders' Meeting.

The Church Meeting met on 5 occasions during the year.

OBJECTIVES AND ACTIVITIES

As a local congregation of the United Reformed Church, The Bridge Church Otley United Reformed Church seeks to advance the Christian religion through its activities and the facilities offered to the community by its building.

The Elders' Meeting is aware of the Charity Commission's guidance on public benefit in 'The Advancement of Religion for the Public Benefit' and has regard to it in the administration of the Church.

The Elders' Meeting believes that, the Church provides benefit to the public by;

- Providing resources and facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for the congregation, and for anyone else who wishes to benefit from what the church offers.
- Promoting Christian values and service by members of the congregation to the community, for the benefit of individuals and society as a whole.

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

The Bridge Church has an open policy towards the sacraments and therefore all who wish to partake in Holy Communion and baptism are welcome. This open policy is part of the church's mission. Both adult and infant baptism is offered and where families bring their babies for baptism, they are also introduced to and encouraged to make use of the facilities such as a fully equipped crèche staffed by experienced members who have enhanced disclosure under the DBS system. The Bridge Church is licensed for the conduct of Christian marriage.

There are several opportunities for children from the community to be nurtured and cared for, both in the teaching of the Christian faith, through our Junior Church system, and through the uniformed organisations (all of our volunteer staff have enhanced disclosure under the DBS system).

We have very successful Scouting and Guiding groups catering for boys and girls from the age of 6 through to young adults up to the age of 18.

For those of pre-school age the church offers a popular Toddlers group on two mornings a week. This is open to all members of the community, and parents, grandparents and carers attend with babies and young children. The group recently opened and run a 'toy library' for the wider Otley community. Members of these groups are actively encouraged to attend special services such as the Christmas crib service, the annual gift service and the harvest festival. Our Toddler Group was suspended during the pandemic, but is now meeting again and is often over-subscribed.

All of the above groups are very well supported and flourishing, but they would not be available were it not for the church members who give of their time and talents voluntarily to prepare for and run them.

Pastoral care is a major feature of the Bridge Church and we provide many opportunities for the public to receive this through various channels. Our monthly 'Food and Friends' continues to provide a meeting place for both members and others to share a hot meal (prepared and overseen by the church's catering team), fellowship and pastoral care. This service is entirely staffed by volunteers who have undergone enhanced disclosure through the DBS system. The group was suspended throughout the various 'lock-downs' but regular contact with all of the users of the group was maintained, to ensure their well-being, by our dedicated volunteers.

Recognising that not everyone wants to, or is able to attend a full church service on a Sunday, we have for several years offered a short Holy Communion service on a Wednesday morning in the sanctuary. Although this too was suspended due to the restrictions imposed upon us by the pandemic, the 'Quiet Communion' is now functioning again, followed by an informal coffee and chat.

The church, in common with others, during the pandemic had to come to terms with meeting 'digitally' and one of the groups that was established during this time has continued to meet

via 'Zoom' – Scripture Chat, which explores the readings used in the previous Sunday's services meets on a Tuesday morning for forty minutes.

The church buildings are also host to many paying groups of the community both on a regular basis and one-offs for a particular function. There are three church adult groups who meet regularly, usually to hear a speaker, but always to provide fellowship and pastoral care. The premises are host several times a year in rotation to an 'open for all' prayer breakfast run by Churches Together in Otley.

The church continues to contribute to the URC's world development appeal, Commitment for Life, and also to Leeds Faith in Schools, a charity which provides the service of Christian youth workers who support learning and extra-curricular activities within the Leeds schools, including Prince Henry's Grammar School in Otley. The Bridge Church is a Fairtrade Church, and runs a regular 'Traidcraft' stall.

The church generally organises many fundraising activities to support outside charities, but unfortunately these were curtailed throughout the pandemic. However, during August the church hosted and ran a successful Uniform Swap Day – for the five local Primary Schools.

The Bridge Café has been well supported by those living with dementia and their carers and operates weekly. This is run entirely by volunteer church members who support clients and carers with activities such as jigsaws, dominos, arts and crafts, singing, befriending and listening. Light refreshments are available throughout the afternoon.

During 2021 the Bridge Church celebrated its 200th anniversary, and although many of the planned events were not able to take place as planned, because of restrictions imposed by the pandemic, nonetheless we were able to open our doors for an exhibition in September which displayed many of photographs and artefacts covering the 200 year history. We were also pleased to have an anniversary meal for members at Otley Golf Club and an anniversary service to mark the 200 years of Christian witness.

The Bridge Church makes full use of its extensive gardens; we not only make them available for casual passers-by, but at different times of the year have other attractions. During the summer months members created a number of scarecrows which were displayed throughout the grounds, and which drew in many local residents and visitors to the town. During Advent silhouettes of the nativity scene were displayed, again drawing favourable comments.

During September the church hosted a National Heritage Open Day, and received a good number of visitors throughout the day.

The church continues to look for opportunities to work with our local community, and whilst we have had to curtail some activities as a result of the pandemic we were able to support a local group (Otley 2030) by giving them free use of our premises for the purpose of providing fruit and vegetable hampers to individuals and families within the community who otherwise would have struggled to provide fresh food. The produce donated to our Harvest Festival and our annual gift service in December, were donated to the Refugee Education Training and Advice Service (RETAS) based in Leeds.

The church is also pleased to support local schools where possible, and we hosted a visit from a Year 3 class from St Joseph's Catholic Primary School, and that of a local pre-school nursery. We were also pleased to host the Whartons Primary School Christmas concert.

We continue to assess and improve our mission and outreach strategy and this is overseen by the Church Growth Group which operates an on-going action plan adopted by the Church Meeting every year.

FINANCIAL REVIEW

The Covid-19 pandemic which emerged at the beginning of 2020 has continued to have its effect on the finances of the Church in 2021, but the congregation has nevertheless continued to make its best efforts to ensure that their giving was still made. Although worship had resumed in 2020, a further lockdown in January 2021 closed in-person worship until late May. Restrictions in changing forms have continued since then. Despite the best efforts of the congregation there has been another shortfall in giving. Letting of premises was able to resume from the summer of 2021, but nevertheless the church's income from this was again much below normal levels. Many of the normal church activities could not take place, which has meant savings in expenditure, partly offsetting the loss in income.

An insurance claim for Covid losses was made on the church's insurers and although a final settlement has not yet been agreed, the insurers made a partial payment of £10,000 in 2021.

Total receipts on unrestricted funds were £121,620, virtually the same as last year. This included income from room lettings of £7,003, an increase of £3,274 reflecting the opening up of the premises from summer 2021, but still below normal levels. Grants from the Listed Places of Worship Grant Scheme were £856. Restricted Funds also received income totalling £20,030

Giving through the offertory plate, envelopes & banker's orders including the Gift Aid recovery decreased by £2,905 or 2.8% to £95,449. The Gift Aid refund of £16,195 included £900 under the Gift Aid Small Donations Scheme. A Legacy of £1,000 was received which was applied to the Buildings Fund (Restricted Funds).

Our contribution to the URC's Mission & Ministry fund increased from £49,534 to £50,398 mostly reflecting an increase in membership. This Fund pays all the ministers' stipends within the URC and also the central administration costs & outreach of the national church. Although the Synod Levy was suspended in 2020, it was reintroduced in 2021 but at 50% of its normal level.

In order to offer worship and carry out our work amongst the congregation including the many young people's groups we need to provide the buildings to do this. The cost of general maintenance of the fabric of these buildings was £9,530 in the year and our energy costs were £12,051, an increase of £4,876 due to the worldwide large increase in energy costs. Our existing gas supplier was forced into administration causing us to find a new supplier at very increased prices. Overall, expenditure increased by approximately £13,800, reflecting

the fact that our premises were in use more during 2021 than 2020 and the fact that church groups could resume meeting.

The net result of all these factors was an excess of receipts over payments on the General Fund of £2,784 (including the insurance payment of £10,000). A contribution of £5,000 was made to the Repairs & Renewals Reserve to continue to finance a fairly large programme of repairs and maintenance, leaving a deficit on the General Fund of £2,216. Without the interim insurance settlement of £10,000 our deficit would have been much greater.

The Designated Funds have two principal funds – the General Reserve and the Repairs & Renewals Reserve. The General Reserve is there to meet shortfalls of income or unexpected expenditure. The church buildings are extensive and Grade II Listed. As a result, it is necessary to have provision to meet major items of repair or maintenance and the Repairs & Renewals Fund is constituted to do that. A sum of £12,372 was spent this year out of the Repairs & Renewals Fund. A number of schemes are in the pipeline and it is likely that the whole of the church roof will need to be replaced in the near future. The elders wish to build up this reserve to meet this expenditure which will be considerable. The designated funds balance totals £285,847 a decrease of £7,121 on last year.

The Restricted Funds comprise the Church Buildings Fund & donations made for specific appeals for charities. The Buildings Fund which is to provide monies for upgrading the church premises totals £67,250. Further schemes to be met from this fund are being planned. Conscious of the church's planned capital programme members were encouraged to make donations to the Buildings Fund raising the income from £3,144 to £18,255 in the year. Our ability to raise funds for external charities has been badly hit by the pandemic and this year totalled only £828. A sum of £72 was raised for the URC's Commitment for Life appeal.

Despite the effects of the pandemic the church's finances remain reasonably strong. This is due to the continued sacrificial giving of its members & friends. We are indebted to them for their continued support of the life and witness of the Bridge Church. However, going forward, the church is facing a more difficult period as expenditure rises and it will prove a challenge to keep giving at a comparable level when allowance is taken for normal changes in membership. The pandemic is still ongoing although hopefully past its worst, and the finances of the church can return to some sort of normality again.

This report was approved by the Elders' Meeting on 13th February 2022 and is signed on its behalf by Andrew Howard, Chairman.

THE BRIDGE CHURCH OTLEY UNITED REFORMED CHURCH CHARITY
Registered Charity Number 1128673

FINANCIAL STATEMENTS

TO

31 DECEMBER 2021

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Note	Unrestricted Funds		Restricted Funds	TOTAL 2021	TOTAL 2020
		General £	Designated £	£	£	£
INCOMING RESOURCES						
Incoming resources from generated funds:						
Voluntary income	2	96,771	0	20,020	116,791	111,073
Activities for generating funds	3	24,582	192	0	24,774	18,514
Transfer of Capital Funds	1c	0	0	0	0	0
Investment income	4	16	59	10	85	603
Total Incoming Resources		<u>121,369</u>	<u>251</u>	<u>20,030</u>	<u>141,650</u>	<u>130,190</u>
RESOURCES EXPENDED						
Charitable activities:						
URC Mission & Ministry Fund	5	50,398	0	0	50,398	49,534
Synod Levy	6	810	0	0	810	0
Ministerial costs	7	7,631	0	0	7,631	5,318
Costs of church activities	8	59,026	12,372	2,246	73,644	79,939
Grants payable and restricted donations passed on	9	720	0	828	1,548	6,113
Total resources expended		<u>118,585</u>	<u>12,372</u>	<u>3,074</u>	<u>134,031</u>	<u>140,904</u>
Net incoming/(outgoing) resources before transfers		2,784	-12,121	16,956	7,619	-10,714
Gross transfers between funds	13.1	<u>-5,000</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net incoming/(outgoing) resources before other recognised gains and losses		<u>-2,216</u>	<u>-7,121</u>	<u>16,956</u>	<u>7,619</u>	<u>-10,714</u>
Net movement in funds		0	0	0	0	0
Total funds b/fwd 1 January 2021		22,216	292,968	50,794	365,978	376,692
Total funds c/fwd 31 December 2021		<u>£ 20,000</u>	<u>£ 285,847</u>	<u>£ 67,750</u>	<u>£ 373,597</u>	<u>£ 365,978</u>
			(Note 12)	(Note 13)		

The notes on pages 3 to 8 form part of these financial statements

BALANCE SHEET
AS AT 31ST DECEMBER 2021

		Unrestricted Funds		Restricted Funds	TOTAL 2021	TOTAL 2020
	Note	General £	Designated £	£	£	£
FIXED ASSETS						
Tangible assets	10	11,437	0	0	11,437	6,580
		<u>11,437</u>	<u>0</u>	<u>0</u>	<u>11,437</u>	<u>6,580</u>
CURRENT ASSETS						
Debtors	11	18,457	27	2,966	21,450	18,502
Bank and cash balances		-798	285,820	64,784	349,806	349,519
		<u>17,659</u>	<u>285,847</u>	<u>67,750</u>	<u>371,256</u>	<u>368,021</u>
CURRENT LIABILITIES						
Creditors payable within one year	12	9,096	0	0	9,096	8,623
		<u>8,563</u>	<u>285,847</u>	<u>67,750</u>	<u>362,160</u>	<u>359,398</u>
NET CURRENT ASSETS						
		<u>8,563</u>	<u>285,847</u>	<u>67,750</u>	<u>362,160</u>	<u>359,398</u>
TOTAL NET ASSETS						
		<u>£ 20,000</u>	<u>£ 285,847</u>	<u>£ 67,750</u>	<u>£ 373,597</u>	<u>£ 365,978</u>

THE FUNDS OF THE CHARITY

Unrestricted income funds:

General		20,000	0	0	20,000	22,216
Designated	13	0	285,847	0	285,847	292,968
Total		<u>20,000</u>	<u>285,847</u>	<u>0</u>	<u>305,847</u>	<u>315,184</u>
Restricted income funds:						
	14	0	0	67,750	67,750	50,794
		<u>£ 20,000</u>	<u>£ 285,847</u>	<u>£ 67,750</u>	<u>£ 373,597</u>	<u>£ 365,978</u>

APPROVED by the Church Meeting held on 23rd February 2022
and signed on its behalf by Alison Anslow (Chair)

The notes on pages 3 to 8 form part of these financial statements

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021****1 ACCOUNTING POLICIES****1a Basis of Accounting**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued by the Charity Commission, and the United Reformed Church guidance.

The accruals basis of accounting has been adopted, and the principal accounting policies set out below are applied consistently.

1b Fund Accounting

Unrestricted funds are available for use at the discretion of the church in furtherance of its charitable objectives.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant.

1c Tangible Fixed Assets

Freehold Property: The Trustees of the church and manse buildings are the Yorkshire Congregational Union who hold them upon trust for purposes connected with The Bridge Church. Expenditure incurred on the church and manse is written off in the year it is incurred.

Equipment: Depreciation is provided at the following annual rates calculated to write off assets over their estimated useful lives:

Furniture	10% straight line (over 10 years)
IT Equipment	33.33% straight line (over 3 years)
Car	25% straight line (over 4 years)

1d Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received. Donations under Gift Aid plus the associated tax recovery are recognised as income when the donation is received.

Legacies are accounted for when their receipt is certain and can be properly quantified.

All other income is generally recognised when it is receivable.

1e Resources Expended

The URC Mission & Ministry Fund contribution is paid regularly and is included in the financial statements for the year to which it relates.

Resources expended are recognised in the period to which they are incurred and include attributable VAT which cannot be recovered. They are allocated to the particular activity to which they relate.

As most of the management and activity of the church is carried out by volunteers, this intangible cost is not included in the financial statements as this voluntary contribution to the life of the church is incalculable

1f Taxation

Under the Charities Act 2006 the Church was required to register as a charity, and was registered on 19th March 2009 as Charity Number 1128673. Accordingly it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Unrestricted Funds		Restricted	TOTAL	TOTAL
	General	Designated	Funds	2021	2020
	£	£	£	£	£
2 VOLUNTARY INCOME					
Offerings	79,254	0	15,294	94,548	82,549
Special offerings and donations	1,322	0	765	2,087	3,661
Income tax refunds under Gift Aid	16,195	0	2,961	19,156	18,813
Legacies	0	0	1,000	1,000	6,050
	<u>£ 96,771</u>	<u>£ 0</u>	<u>£ 20,020</u>	<u>£ 116,791</u>	<u>£ 111,073</u>
3 ACTIVITIES FOR GENERATING FUNDS					
Church lettings	7,003	0	0	7,003	3,729
Fees	1,820	0	0	1,820	2,260
Fund raising events	3,437	0	0	3,437	2,300
Contribution from Burley URC	508	0	0	508	504
Grants	664	192	0	856	8,846
Toddler Group	1,150	0	0	1,150	875
Insurance Claim - Covid	10,000	0	0	10,000	
	<u>£ 24,582</u>	<u>£ 192</u>	<u>£ 0</u>	<u>£ 24,774</u>	<u>£ 18,514</u>
4 INVESTMENT INCOME					
Bank interest	16	59	10	85	603
	<u>£ 16</u>	<u>£ 59</u>	<u>£ 10</u>	<u>£ 85</u>	<u>£ 603</u>

5 MISSION & MINISTRY FUND

The church contributes to the central URC costs of training and providing ministers (including the centralised payment of stipends, pension contributions and other benefits for ministers), running the denomination, and the wider mission of the national church. The annual budget for 2021 amounted to some £20.078 million, 72.51% of which related to minister costs.

6 SYNOD LEVY

The Yorkshire Synod of the URC decided to request a reduced Synod Levy for 2021

	Unrestricted Funds		Restricted	TOTAL	TOTAL
	General	Designated	Funds	2021	2020
	£	£	£	£	£
7 MINISTERIAL COSTS					
Car Running Costs	1,592	0	0	1,592	1,644
Manse Costs	6,039	0	0	6,039	3,674
Removal Costs	0	0	0	0	0
	<u>£ 7,631</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 7,631</u>	<u>£ 5,318</u>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Unrestricted Funds		Restricted	TOTAL	TOTAL
	General	Designated	Funds	2021	2020
	£	£	£	£	£
8 COSTS OF CHURCH ACTIVITIES					
Church costs:					
Insurance	10,295	0	0	10,295	9,454
Gas, Electricity & Water	12,418	0	0	12,418	7,534
Buildings maintenance	9,530	12,372	0	21,902	39,423
Caretaker	10,956	0	0	10,956	10,704
Cleaning, Refuse Collection etc	668	0	0	668	854
Licences and music	615	0	0	615	601
Equipment	0	0	0	0	0
Drama Costs	0	0	0	0	36
Other running costs	5,665	0	0	5,665	3,659
	<u>50,147</u>	<u>12,372</u>	<u>0</u>	<u>62,519</u>	<u>72,265</u>
Teaching costs:					
Pulpit supply	210	0	0	210	80
Children & young people	190	0	0	190	341
Worship Expenses	368	0	0	368	566
Organists, Organs & Pianos	275	0	0	275	340
	<u>1,043</u>	<u>0</u>	<u>0</u>	<u>1,043</u>	<u>1,327</u>
Communications:					
Printing, Stationery & Telephones	3,554	0	0	3,554	3,121
	<u>3,554</u>	<u>0</u>	<u>0</u>	<u>3,554</u>	<u>3,121</u>
Other programmes:					
Food & Friends Club	-96	0	0	-96	-137
Bridge Café	82	0	0	82	0
Conferences & Church Weekends	444	0	0	444	0
Toddler Group	1,150	0	0	1,150	875
	<u>1,580</u>	<u>0</u>	<u>0</u>	<u>1,580</u>	<u>738</u>
Other expenses					
Buildings Fund Expenditure	0	0	2,246	2,246	0
Depreciation of furniture and equipment	2,702	0	0	2,702	2,488
	<u>£ 59,026</u>	<u>£ 12,372</u>	<u>£ 2,246</u>	<u>£ 73,644</u>	<u>£ 79,939</u>
9 GRANTS PAYABLE AND DONATIONS PASSED ON					
Leeds Faith in Schools	720	0	0	720	720
Commitment for Life	0	0	72	72	545
Other Gifts passed on (Note 14)	0	0	756	756	4,848
	<u>£ 720</u>	<u>£ 0</u>	<u>£ 828</u>	<u>£ 1,548</u>	<u>£ 6,113</u>
10 TANGIBLE FIXED ASSETS					
	Cars	Furn.	Equip.	Total	Total
	£	£	£	2021	2020
				£	£
Brought forward 1 January 2021	0	6,417	163	6,580	8,760
Additions in year	0	7,233	326	7,559	307
Depreciation for year	0	-2,431	-271	-2,702	-2,487
Carried forward 31 December 2021	<u>£ 0</u>	<u>£ 11,219</u>	<u>£ 218</u>	<u>£ 11,437</u>	<u>£ 6,580</u>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued

FOR THE YEAR ENDED 31ST DECEMBER 2021

10 TANGIBLE FIXED ASSETS - continued

For the reasons stated in Accounting Policy note 1c, the church and manse buildings are not tangible fixed assets of the church. For insurance purposes the church buildings are insured by the church for £15,779,963 and the manse for £291,680. The church contents are insured by the church for £1,652,618

	Unrestricted Funds		Restricted Funds	TOTAL 2021	TOTAL 2020
	General	Designated	Funds		
	£	£	£	£	£
11 DEBTORS					
Gift Aid Tax recoverable	17,000	0	2,961	19,961	18,313
Interest	0	27	5	32	31
Prepayments	1,457	0	0	1,457	158
	<u>£ 18,457</u>	<u>£ 27</u>	<u>£ 2,966</u>	<u>£ 21,450</u>	<u>£ 18,502</u>
12 CURRENT LIABILITIES					
	£	£	£	£	£
Creditors payable within one year:					
Loans	0	0	0	0	0
HMRC for PAYE/NIC	48	0	0	48	39
Sundry Creditors	5,657	0	0	5,657	3,237
Income received in advance	3,391	0	0	3,391	5,347
	<u>£ 9,096</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 9,096</u>	<u>£ 8,623</u>

13 DESIGNATED FUNDS

The General Reserve, as the name suggests, has no particular designation and may be spent on any equipment or project

The Repairs & Renewals Reserve is to fund major repairs etc. at both the Church & The Manse.

The Drama Group performs a number of plays or musicals in the life of the church and this fund represents money generated from these productions offset by the costs of production.

The Bridge Church has a policy of direct giving for its own requirements.

13.1 The movements on the Designated Funds during the year were:

	General Reserve	Repairs Reserve	Drama Group	Total 2021	Total 2020
	£	£	£	£	£
Balance b/fwd 1 January 2021	45,006	246,599	1,363	292,968	303,851
Interest Received	9	50	0	59	401
Sundry Income	0	0	0	0	69
Legacies	0	0	0	0	6,050
Grants	0	192	0	192	8,427
Transfer from General Fund	0	5,000	0	5,000	5,000
	<u>45,015</u>	<u>251,841</u>	<u>1,363</u>	<u>298,219</u>	<u>323,798</u>
Expenditure in Year	0	-12,372	0	-12,372	-30,830
Transfers Between Funds	0	0	0	0	0
Balance c/fwd 31 December 2021	<u>£ 45,015</u>	<u>239,469</u>	<u>1,363</u>	<u>285,847</u>	<u>£ 292,968</u>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued

FOR THE YEAR ENDED 31ST DECEMBER 2021

13 DESIGNATED FUNDS - continued

13.2 The payments out of the Repairs Reserve were as follows

	£
Mullion Repairs Church & Manor Rm.	1,154
Manse Bathroom Refurbishment	11,218
	<u>12,372</u>

The Mullion repair figure relates to the retention on the scheme. A further grant of £192 was received from the Listed Places of Worship Grant Scheme towards the cost of this retention money.

14 RESTRICTED FUNDS

The church accounts include 2 Restricted Funds, where the monies can only be used for the specific purpose for which they were entrusted to the church. These monies are not at the disposal of the Church Meeting for any other purpose, and represent:

The Bridge Church Buildings Fund was created by Church Meeting to provide for upgrading and major maintenance of the church premises and the Manse. This is supported by Direct Giving alone, in accordance with Church Meeting policy.

The second fund is not really a fund but represents money raised for a particular charity by the church such as the URC's 'Commitment for Life' or Christian Aid.

14.1 The movements on the Restricted Funds during the year were:

	Buildings Fund	Donations	Total 2021	Total 2020
	£	£	£	£
Balance b/fwd 1 January 2021	50,730	64	50,794	47,647
Direct Giving	15,294	764	16,058	5,335
Income Tax Refunds under Gift Aid	2,961	0	2,961	675
Legacies	1,000	0	1,000	0
Grants	0	0	0	164
Fund Raising	0	0	0	2,232
Interest Received	10	0	10	65
Transfer from General Fund	0	0	0	0
	<u>69,995</u>	<u>828</u>	<u>70,823</u>	<u>56,118</u>
Expenditure in Year (notes 14.2 to 14.3)	-2,245	-828	-3,073	-5,324
Balance c/fwd 31 December 2021	<u>£ 67,750</u>	<u>£ 0</u>	<u>£ 67,750</u>	<u>£ 50,794</u>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

14 RESTRICTED FUNDS - continued

14.2 Bridge Church Buildings Fund

	£
Removing Pews in South Transept	533
Planning Application - Church Vestibule	272
Design Fees-Manor Room Repairs & Upgrade	1,440
	<u>£ 2,245</u>

14.3 Donations (Restricted Funds)

	£
Christian Aid (Afghan Appeal)	600
Martin House	156
Commitment for Life	72
	<u>£ 828</u>

**15.0 Donations for Specific Appeals
(Designated & Restricted Funds)**

	2021 £	2020 £
Christian Aid - Christmas Day Service	600	413
Samaritans Leeds	0	1,016
Joanna Project	0	3,183
Otley Nightshelter	0	167
Commitment for Life	72	545
Martin House (Scarecrows)	156	0
	<u>£ 828</u>	<u>£ 5,324</u>



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
THE BRIDGE CHURCH OTLEY UNITED REFORMED CHURCH

On accounts for the year
ended

31 DECEMBER 2021

Charity no
(if any)

1128673

Set out on pages

1 - 8

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above
charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust'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 Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to
undertake the examination by being a qualified member of [insert name of
applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have
come to my attention in connection with the examination (~~other than that
disclosed below~~*) which gives me cause to believe that in, any material
respect:

- the accounting records were not kept in accordance with section 130
of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

25 JANUARY 2022

Name:

DAVID THOMPSON

Relevant professional
qualification(s) or body

BA(Econ) MA FCCA Chartered Certified Accountant

(if any):

--

Address:

22 ROSSETT GREEN LANE

HARROGATE

HG2 9LH

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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