

THE BRIDGE CHURCH OTLEY UNITED REFORMED CHURCH CHARITY

Registered Charity No. 1128673



ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR TO 31ST DECEMBER 2022



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 2022

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 2022 until the date this report was approved are:

Alan Anslow
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)
Christine Paterson (appointed 23/2/22)
Barbara Scholes
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 6 times during the year and held their annual conference in October. 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, during the year the church's Baptism Policy was revised, and there is now an expectation of a minimum period of attendance prior to baptism taking place. 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 and recently took the decision to allow the conduct of marriage of partners in same sex relationships (pending the registration of our buildings with the Local Authority).

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. 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.

During the year the church introduced 'Messy Church' as a more informal way of bringing worship to children and families, two such sessions took place and were well supported, such that further sessions are planned for the coming year.

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 church also provided a Christmas Day meal for over 40 members of the church and local community.

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. This act of worship is followed by a time of fellowship over a cup of coffee.

The church also provides Bible study, and during the year this was run digitally on a Tuesday morning – known as ‘Scripture Chat’ (these meetings had originally been established during the pandemic when it was not possible to hold such meetings in-person)– towards the end of the year these sessions were suspended and in-person Bible studies were recommenced.

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 also made its buildings available for a weekly ecumenical initiative run by Leeds Faith in Schools and supported by all of the churches in Churches Together in Otley, offering an ‘After School Club’ for Year 7 to Year 9 students. Known as the Otley Youth Drop-In, it has been a popular resource and provides a space for games, chat and food on Tuesday afternoons in term time.

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.

Charitable giving has always been a feature of the Bridge Church, and each year the church has a specific charity that it supports through various events – this year the church has supported the Christian Aid Coronavirus Appeal. During Lent the building was open on Saturday mornings for members to make donations towards the Shine Food Bank in the West Bowling area of Bradford, over the six weeks of Lent a considerable amount was collected and distributed.

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. As with all other church groups all volunteers have enhanced disclosure under the DBS system.

The elders and members of the Bridge Church have always taken their responsibility to maintain and improve the church buildings seriously, and this year a number of projects that had been in the pipeline for some time came to fruition; a considerably enhanced entrance, with improved lighting and improved doors was officially ‘opened’ on Easter Sunday by the Moderator of the Yorkshire Synod of the United Reformed Church, Rev Jamie Kissack, and the removal of pews in the north transept, together with the installation of an oak artistic installation and an embroidered banner, both created by members of the church has helped to establish a ‘Prayer Zone’ within the sanctuary. There were also improvements made to the church hall, with the installation of doors opposite the kitchen to improve accessibility between the two rooms and to assist in the serving of food and drink.

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. The church also reintroduced 'Teas on the Lawn' on Otley Carnival Day, drawing large crowds and supporting the church charity (Teas on the Lawn was suspended during the pandemic). During Advent two open-air nativity services were held and 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 supports 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 buildings have also been used as a registered 'Warm Space' as the church's response to the cost of living crisis facing many local families. 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 and, in the case of the harvest collection, the Leeds South and East Food Bank.

The church was also pleased to support local schools where possible, and were also pleased to host the Ashfield Primary School and Whartons Primary School's Harvest celebrations and Christmas concerts. During July the church hosted a group of Prince Henry's School students for their Timanyane Day – when the school offers practical support to local groups.

The church is very much part of the wider Otley community and we were pleased to host this year, both the Town Mayor's Civic service and the town's Remembrance Day service.

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

During the year the restrictions required by the Government to control the pandemic were fully removed and the church activities could also fully return, and this is reflected in the financial figures. The insurance claim for lost income during the pandemic was finally settled in the sum of £15,621. The insurers had paid £10,000 on account in 2021 and the balance of £5,621 was paid during 2022.

Total receipts on unrestricted funds were £147,658, an increase of £26,038 on last year. This included income from room lettings of £17,291, an increase of £10,288 reflecting the full

opening up of the premises after the pandemic. Various grants received totalled £1,974. Restricted Funds also received income totalling £14,047.

Giving through the offertory plate, envelopes & banker's orders including the Gift Aid recovery increased by £11,318 or 11.9% to £106,767, reflecting both pandemic recovery and new people in the church. The Gift Aid refund of £20,214 included £2,000 under the Gift Aid Small Donations Scheme. No legacies were received during the year.

Our contribution to the URC's Mission & Ministry fund decreased from £50,398 to £46,938 mostly reflecting a small decrease in membership. This Fund pays all the ministers' stipends within the URC and also the central administration costs & outreach of the national church. The Synod Levy was fully reinstated at a rate of £10 per member totalling £1,080.

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 £9,549 in the year and our energy costs were £17,303, an increase of £5,252, reflecting both full use of the premises and the large increase in gas prices. Our electricity is under contract until October 2023 at what are now very low prices. We anticipate a large increase in the new contract, reflecting world-wide price increases following the pandemic and the Russian invasion of Ukraine. Overall, expenditure increased by approximately £2,143.

The net result of all these factors was an excess of receipts over payments on the General Fund of £19,304 (including the insurance payment of £5,621). A contribution of £12,000 was made to the Repairs & Renewals Reserve to continue to finance a fairly large programme of repairs and maintenance, leaving a surplus on the General Fund of £7,304.

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 £11,424 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 £291,718 an increase of £5,871 on last year.

The Restricted Funds comprise the Church Buildings Fund, and donations made for specific appeals for charities. The Buildings Fund which is to provide monies for upgrading the church premises totals £40,507, a reduction of £27,243 from last year. Conscious of the church's planned capital programme members were encouraged to make donations to the Buildings Fund and although most of these came in 2021, some donations continued into 2022. Giving to the fund, including Gift Aid recovery, fell from £18,255 to £9,814. During the year the Fund met the cost of renewing the front church doors and refurbishment of the vestibule at a cost in 2022 of £44,549. The church received a grant towards this work of £7,173 from the Listed Places of Worship Grant Scheme. Our ability to raise funds for external charities had been badly restricted by the pandemic, but this gradually recovered in

the year and a sum of £6,352 was raised, including £1,498 for the URC's Commitment for Life appeal.

Despite the effects of both the pandemic and the continuing rise in all costs, particularly energy costs, the church's finances remained reasonably strong in 2022. 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 continue and it will prove a challenge to keep giving at a comparable level when allowance is taken for normal changes in membership and the effects of inflationary rises on everybody's costs.

This report was approved by the Elders' Meeting on 12th February 2023 and is signed on its behalf by Reverend Jason McCullagh, Chairman.

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

FINANCIAL STATEMENTS

TO

31 DECEMBER 2022

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

| | | Unrestricted Funds | | Restricted | TOTAL | TOTAL |
|---|------|--------------------|------------------|-----------------|------------------|------------------|
| | Note | General | Designated | Funds | 2022 | 2021 |
| | | £ | £ | £ | £ | £ |
| INCOMING RESOURCES | | | | | | |
| Incoming resources from generated funds: | | | | | | |
| Voluntary income | 2 | 109,066 | 0 | 14,047 | 123,113 | 116,791 |
| Activities for generating funds | 3 | 30,938 | 5,681 | 9,591 | 46,210 | 24,774 |
| Transfer of Capital Funds | 1c | 0 | 0 | 0 | 0 | 0 |
| Investment income | 4 | 28 | 1,945 | 463 | 2,436 | 85 |
| Total Incoming Resources | | 140,032 | 7,626 | 24,101 | 171,759 | 141,650 |
| RESOURCES EXPENDED | | | | | | |
| Charitable activities: | | | | | | |
| URC Mission & Ministry Fund | 5 | 46,938 | 0 | 0 | 46,938 | 50,398 |
| Synod Levy | 6 | 1,080 | 0 | 0 | 1,080 | 810 |
| Ministerial costs | 7 | 5,957 | 4,317 | 0 | 10,274 | 7,631 |
| Costs of church activities | 8 | 66,033 | 9,438 | 44,693 | 120,164 | 73,644 |
| Grants payable and restricted donations passed on | 9 | 720 | 0 | 6,352 | 7,072 | 1,548 |
| Total resources expended | | 120,728 | 13,755 | 51,045 | 185,528 | 134,031 |
| Net incoming/(outgoing) resources before transfers | | 19,304 | -6,129 | -26,944 | -13,769 | 7,619 |
| Gross transfers between funds | 13.1 | -12,000 | 12,000 | 0 | 0 | 0 |
| Net incoming/(outgoing) resources before other recognised gains and losses | | 7,304 | 5,871 | -26,944 | -13,769 | 7,619 |
| Net movement in funds | | 0 | 0 | 0 | 0 | 0 |
| Total funds b/fwd 1 January 2022 | | 20,000 | 285,847 | 67,750 | 373,597 | 365,978 |
| Total funds c/fwd 31 December 2022 | | £ 27,304 | £ 291,718 | £ 40,806 | £ 359,828 | £ 373,598 |
| | | | (Note 12) | (Note 13) | | |

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

BALANCE SHEET
AS AT 31ST DECEMBER 2022

| | | Unrestricted Funds | | Restricted Funds | TOTAL 2022 | TOTAL 2021 |
|-----------------------------------|------|--------------------|------------------|------------------|------------------|------------------|
| | Note | General £ | Designated £ | £ | £ | £ |
| FIXED ASSETS | | | | | | |
| Tangible assets | 10 | 13,793 | 0 | 0 | 13,793 | 11,437 |
| | | <u>13,793</u> | <u>0</u> | <u>0</u> | <u>13,793</u> | <u>11,437</u> |
| CURRENT ASSETS | | | | | | |
| Debtors | 11 | 19,308 | 576 | 2,251 | 22,135 | 21,450 |
| Bank and cash balances | | -447 | 291,142 | 41,382 | 332,077 | 349,806 |
| | | <u>18,861</u> | <u>291,718</u> | <u>43,633</u> | <u>354,212</u> | <u>371,256</u> |
| CURRENT LIABILITIES | | | | | | |
| Creditors payable within one year | 12 | 5,350 | 0 | 2,827 | 8,177 | 9,096 |
| | | <u>5,350</u> | <u>0</u> | <u>2,827</u> | <u>8,177</u> | <u>9,096</u> |
| NET CURRENT ASSETS | | | | | | |
| | | <u>13,511</u> | <u>291,718</u> | <u>40,806</u> | <u>346,035</u> | <u>362,160</u> |
| TOTAL NET ASSETS | | | | | | |
| | | <u>£ 27,304</u> | <u>£ 291,718</u> | <u>£ 40,806</u> | <u>£ 359,828</u> | <u>£ 373,597</u> |

THE FUNDS OF THE CHARITY

Unrestricted income funds:

| | | | | | | |
|--------------------------|----|-----------------|------------------|-----------------|------------------|------------------|
| General | | 27,304 | 0 | 0 | 27,304 | 20,000 |
| Designated | 13 | 0 | 291,718 | 0 | 291,718 | 285,847 |
| Total | | <u>27,304</u> | <u>291,718</u> | <u>0</u> | <u>319,022</u> | <u>305,847</u> |
| Restricted income funds: | | | | | | |
| | 14 | 0 | 0 | 40,806 | 40,806 | 67,750 |
| | | <u>£ 27,304</u> | <u>£ 291,718</u> | <u>£ 40,806</u> | <u>£ 359,828</u> | <u>£ 373,597</u> |

APPROVED by the Church Meeting held on 22nd February 2023
and signed on its behalf by Reverend Jason McCullagh (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 2022

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 2022

| | Unrestricted Funds | | Restricted | TOTAL | TOTAL |
|--|--------------------|----------------|-----------------|------------------|------------------|
| | General | Designated | Funds | 2022 | 2021 |
| | £ | £ | £ | £ | £ |
| 2 VOLUNTARY INCOME | | | | | |
| Offerings | 86,553 | 0 | 7,998 | 94,551 | 94,548 |
| Special offerings and donations | 2,299 | 0 | 3,934 | 6,233 | 2,087 |
| Income tax refunds under Gift Aid | 20,214 | 0 | 2,115 | 22,329 | 19,156 |
| Legacies | 0 | 0 | 0 | 0 | 1,000 |
| | <u>£ 109,066</u> | <u>£ 0</u> | <u>£ 14,047</u> | <u>£ 123,113</u> | <u>£ 116,791</u> |
| 3 ACTIVITIES FOR GENERATING FUNDS | | | | | |
| Church lettings | 17,291 | 0 | 0 | 17,291 | 7,003 |
| Fees | 6,220 | 0 | 0 | 6,220 | 1,820 |
| Fund raising events | 0 | 0 | 2,418 | 2,418 | 3,437 |
| Contribution from Burley URC | 649 | 0 | 0 | 649 | 508 |
| Grants | 1,157 | 817 | 7,173 | 9,147 | 856 |
| Toddler Group | 0 | 4,864 | 0 | 4,864 | 1,150 |
| Insurance Claim - Covid | 5,621 | 0 | 0 | 5,621 | 10,000 |
| | <u>£ 30,938</u> | <u>£ 5,681</u> | <u>£ 9,591</u> | <u>£ 46,210</u> | <u>£ 24,774</u> |
| 4 INVESTMENT INCOME | | | | | |
| Bank interest | 28 | 1,945 | 463 | 2,436 | 85 |
| | <u>£ 28</u> | <u>£ 1,945</u> | <u>£ 463</u> | <u>£ 2,436</u> | <u>£ 85</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 2022 amounted to some £20.534 million, 70.23% of which related to minister costs.

6 SYNOD LEVY

The Yorkshire Synod of the URC imposes a levy of £10 per member to help cover part of the costs of running the Synod.

| | Unrestricted Funds | | Restricted | TOTAL | TOTAL |
|----------------------------|--------------------|----------------|------------|-----------------|----------------|
| | General | Designated | Funds | 2022 | 2021 |
| | £ | £ | £ | £ | £ |
| 7 MINISTERIAL COSTS | | | | | |
| Car Running Costs | 1,915 | 0 | 0 | 1,915 | 1,592 |
| Manse Costs | 4,042 | 4,317 | 0 | 8,359 | 6,039 |
| Removal Costs | 0 | 0 | 0 | 0 | 0 |
| | <u>£ 5,957</u> | <u>£ 4,317</u> | <u>£ 0</u> | <u>£ 10,274</u> | <u>£ 7,631</u> |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

| | Unrestricted Funds | | Restricted Funds | TOTAL 2022 | TOTAL 2021 |
|--|--------------------|----------------|------------------|------------------|-----------------|
| | General | Designated | Funds | | |
| | £ | £ | £ | £ | £ |
| 8 COSTS OF CHURCH ACTIVITIES | | | | | |
| Church costs: | | | | | |
| Insurance | 10,842 | 0 | 0 | 10,842 | 10,295 |
| Gas, Electricity & Water | 17,675 | 0 | 0 | 17,675 | 12,418 |
| Buildings maintenance | 9,549 | 7,107 | 0 | 16,656 | 21,902 |
| Caretaker | 11,448 | 0 | 0 | 11,448 | 10,956 |
| Cleaning, Refuse Collection etc | 404 | 0 | 0 | 404 | 668 |
| Licences and music | 632 | 0 | 0 | 632 | 615 |
| Equipment | 0 | 0 | 0 | 0 | 0 |
| Drama Costs | 0 | 0 | 0 | 0 | 0 |
| Other running costs | 3,228 | 0 | 0 | 3,228 | 5,665 |
| | <u>53,778</u> | <u>7,107</u> | <u>0</u> | <u>60,885</u> | <u>62,519</u> |
| Teaching costs: | | | | | |
| Pulpit supply | 580 | 0 | 0 | 580 | 210 |
| Children & young people | 207 | 0 | 0 | 207 | 190 |
| Worship Expenses | 820 | 0 | 0 | 820 | 368 |
| Organists, Organs & Pianos | 1,033 | 0 | 0 | 1,033 | 275 |
| | <u>2,640</u> | <u>0</u> | <u>0</u> | <u>2,640</u> | <u>1,043</u> |
| Communications: | | | | | |
| Printing, Stationery, Telephones & Broadband | 4,631 | 0 | 0 | 4,631 | 3,554 |
| | <u>4,631</u> | <u>0</u> | <u>0</u> | <u>4,631</u> | <u>3,554</u> |
| Other programmes: | | | | | |
| Food & Friends Club | -430 | 0 | 0 | -430 | -96 |
| Bridge Café | 321 | 0 | 0 | 321 | 82 |
| Conferences & Church Weekends | 516 | 0 | 0 | 516 | 444 |
| Toddler Group | 0 | 2,331 | 0 | 2,331 | 1,150 |
| | <u>407</u> | <u>2,331</u> | <u>0</u> | <u>2,738</u> | <u>1,580</u> |
| Other expenses | | | | | |
| Buildings Fund Expenditure | 0 | 0 | 44,693 | 44,693 | 2,246 |
| Depreciation of furniture and equipment | 4,577 | 0 | 0 | 4,577 | 2,702 |
| | <u>£ 66,033</u> | <u>£ 9,438</u> | <u>£ 44,693</u> | <u>£ 120,164</u> | <u>£ 73,644</u> |

9 GRANTS PAYABLE AND DONATIONS PASSED ON

| | | | | | |
|---------------------------------|--------------|------------|----------------|----------------|----------------|
| Leeds Faith in Schools | 720 | 0 | 0 | 720 | 720 |
| Commitment for Life | 0 | 0 | 1,498 | 1,498 | 545 |
| Other Gifts passed on (Note 14) | 0 | 0 | 4,854 | 4,854 | 4,848 |
| | <u>£ 720</u> | <u>£ 0</u> | <u>£ 6,352</u> | <u>£ 7,072</u> | <u>£ 6,113</u> |

10 TANGIBLE FIXED ASSETS

| | Cars | Furn. | Equip. | Total 2022 | Total 2021 |
|----------------------------------|------------|----------------|----------------|-----------------|-----------------|
| | £ | £ | £ | £ | £ |
| Brought forward 1 January 2022 | 0 | 11,219 | 218 | 11,437 | 6,580 |
| Additions in year | 0 | 1,040 | 5,893 | 6,933 | 7,559 |
| Depreciation for year | 0 | -2,504 | -2,073 | -4,577 | -2,702 |
| Carried forward 31 December 2022 | <u>£ 0</u> | <u>£ 9,755</u> | <u>£ 4,038</u> | <u>£ 13,793</u> | <u>£ 11,437</u> |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued

FOR THE YEAR ENDED 31ST DECEMBER 2022

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 £16,726,761 and the manse for £332,282. The church contents are insured by the church for £1,735,250

| | Unrestricted Funds | | Restricted | TOTAL | TOTAL |
|------------------------------------|--------------------|--------------|----------------|-----------------|-----------------|
| | General | Designated | Funds | 2022 | 2021 |
| | £ | £ | £ | £ | £ |
| 11 DEBTORS | | | | | |
| Gift Aid Tax recoverable | 19,114 | 0 | 2,115 | 21,229 | 19,961 |
| Interest | 0 | 576 | 136 | 712 | 32 |
| Prepayments | 194 | 0 | 0 | 194 | 1,457 |
| | <u>£ 19,308</u> | <u>£ 576</u> | <u>£ 2,251</u> | <u>£ 22,135</u> | <u>£ 21,450</u> |
| 12 CURRENT LIABILITIES | £ | £ | £ | £ | £ |
| Creditors payable within one year: | | | | | |
| Loans | 0 | 0 | 0 | 0 | 0 |
| HMRC for PAYE/NIC | 0 | 0 | 0 | 0 | 48 |
| Sundry Creditors | 4,183 | 0 | 0 | 4,183 | 5,657 |
| Income received in advance | 1,167 | 0 | 2,827 | 3,994 | 3,391 |
| | <u>£ 5,350</u> | <u>£ 0</u> | <u>£ 2,827</u> | <u>£ 8,177</u> | <u>£ 9,096</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 | Repairs | Drama | Toddler | Total | Total |
|--------------------------------|-----------------|----------------|--------------|--------------|----------------|------------------|
| | Reserve | Reserve | Group | Group | 2022 | 2021 |
| | £ | £ | £ | | £ | £ |
| Balance b/fwd 1 January 2022 | 45,015 | 239,469 | 1,363 | 0 | 285,847 | 292,968 |
| Interest Received | 306 | 1,629 | 9 | 0 | 1,944 | 59 |
| Sundry Income | 0 | 0 | 0 | 4,864 | 4,864 | 0 |
| Legacies | 0 | 0 | 0 | 0 | 0 | 0 |
| Grants | 0 | 817 | 0 | 0 | 817 | 192 |
| Transfer from General Fund | 0 | 12,000 | 0 | 0 | 12,000 | 5,000 |
| | <u>45,321</u> | <u>253,915</u> | <u>1,372</u> | <u>4,864</u> | <u>305,472</u> | <u>298,219</u> |
| Expenditure in Year | 0 | 11,424 | 0 | 2,331 | 13,754 | -12,372 |
| Transfers Between Funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Balance c/fwd 31 December 2022 | <u>£ 45,321</u> | <u>242,491</u> | <u>1,372</u> | <u>2,533</u> | <u>291,718</u> | <u>£ 285,847</u> |

Toddlers Income includes £2279.13 brought forward on 1st January 2022

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued

FOR THE YEAR ENDED 31ST DECEMBER 2022

13 DESIGNATED FUNDS - continued

13.2 The payments out of the Repairs Reserve were as follows

| | £ | |
|------------------------------|-----------------|-----------------|
| Alterations to Kitchen Hatch | 4,920 | |
| Church Office & Archive | 2,187 | |
| Manse Patio Refurbishment | 4,317 | Health & Safety |
| | <u>£ 11,424</u> | |

A grant of £817 to cover the VAT on the kitchen hatch, was received from the Listed Places of Worship Grant Scheme

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 2022 | Total 2021 |
|--|-------------------|--------------|-----------------|-----------------|
| | £ | £ | £ | £ |
| Balance b/fwd 1 January 2022 | 67,750 | 0 | 67,750 | 50,794 |
| Direct Giving | 7,998 | 3,934 | 11,932 | 16,058 |
| Income Tax Refunds under Gift Aid | 1,816 | 299 | 2,115 | 2,961 |
| Legacies | 0 | 0 | 0 | 1,000 |
| Grants | 7,173 | 0 | 7,173 | 0 |
| Fund Raising | 0 | 2,418 | 2,418 | 0 |
| Interest Received | 463 | 0 | 463 | 10 |
| Transfer from General Fund | 0 | 0 | 0 | 0 |
| | <u>85,200</u> | <u>6,651</u> | <u>91,851</u> | <u>70,823</u> |
| Expenditure in Year (notes 14.2 to 14.3) | -44,693 | -6,352 | -51,045 | -3,073 |
| Balance c/fwd 31 December 2022 | <u>£ 40,507</u> | <u>£ 299</u> | <u>£ 40,806</u> | <u>£ 67,750</u> |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

14 RESTRICTED FUNDS - continued

14.2 Bridge Church Buildings Fund

| | £ |
|--|-----------------|
| Removing Pews in South Transept | 144 |
| Church Doors & Vestibule Refurbishment | 44,549 |
| | <u>£ 44,693</u> |

A grant of £7,173 was received from the Listed Places of Worship Grant Scheme to cover the VAT on the Church Doors & Vestibule Refurbishment.

**14.3 Donations for Specific Appeals
(Restricted Funds)**

| | 2022 £ | 2021 £ | |
|---------------------------------------|---------------|--------------|------------------------------|
| Christian Aid - Christmas Day Service | 336 | 600 | |
| Christian Aid - Ukraine | 1458 | 0 | Civic Service Offertory £350 |
| Christian Aid - Coronavirus | 2827 | 0 | |
| Scout Jamboree | 233 | 0 | |
| Commitment for Life | 1498 | 72 | |
| Martin House (Scarecrows) | 0 | 156 | |
| | <u>£ 6352</u> | <u>£ 828</u> | |



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

THE BRIDGE CHURCH, OTLEY

On accounts for the year
ended

31 DECEMBER 2022

Charity no
(if any)

1128673

Set out on pages

1 to 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 31/12/2022.

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:

27 JANUARY 2023

Name:

DAVID THOMPSON

Relevant professional
qualification(s) or body

BA (Hon.), M.A., F.C.C.A

(if any):

| |
|--|
| |
|--|

Address:

| |
|-------------------------|
| 22 ROSSETT GREEN LANE |
| HARROGATE |
| NORTH YORKSHIRE 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.

| |
|--|
| |
|--|