

# **THE BRIDGE CHURCH OTLEY UNITED REFORMED CHURCH CHARITY**

**Registered Charity No. 1128673**



## **ANNUAL REPORT AND FINANCIAL STATEMENTS**

**YEAR TO 31<sup>ST</sup> DECEMBER 2023**



**[www.otleybridgechurch.org.uk](http://www.otleybridgechurch.org.uk)**

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

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2023**

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 19<sup>th</sup> March 2009 as a Charity Number 1128673.

The Bridge Church is situated on Bridge Street, Otley, West Yorkshire, LS21 1RW,  
[secretary@otleybridgechurch.org.uk](mailto:secretary@otleybridgechurch.org.uk)

The members of the Elders' Meeting for the time being are recognised as the charity trustees. Those who served from 1<sup>st</sup> January 2023 until the date this report was approved are:

Alan Anslow  
Alison Anslow  
Margaret Armitage  
Carolyn Barnes (appointed 23/2/23)  
Christopher T Beckwith  
Gillian S Chapman  
Isobel Evans  
John Eveleigh (Church Secretary)  
Andrew Howard (Church Treasurer)  
Tina Johnson  
Reverend Jason McCullagh (Minister)  
Christine Paterson  
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 Church United Reformed Church 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 9<sup>th</sup> 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 members of the Bridge Church in Church Meeting. Elders serve for five years, retire by rotation and are eligible for re-election for one further five year term. Following the completion of two consecutive five 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 (as laid down by the Terms of Reference for each committee) and they all report back to the Elders' Meeting.

The Church Meeting met on 5 occasions (including the Annual General Meeting) 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. Our revised Baptism Policy places 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 has recently taken the decision to allow the conduct of marriage of partners in same sex relationships (although we await the registration of our buildings to be finalised by the authorities).

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 5 through to young adults up to the age of 18. One of our senior Scouts was, this year, selected to attend the World Scouting Jamboree in South Korea.

For those of pre-school age the church offers a very popular Toddlers group (Toddlers@theBridge) 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.

The church has also continued to provide 'Messy Church', as a more informal way of bringing worship to children and families. We have held five of these events during the year and all have been well supported.

We also work alongside Churches Together in Otley to run an After School Club, known as the Youth Drop-In, for Year 7 to Year 9 students from the local comprehensive school. These sessions are overseen by Leeds Faith in Schools, and operate on our premises, for which the church does not charge. A typical session includes playing table tennis, table football, computer and board games, and offers free food and 'chill-zone', on most weeks there are twenty plus young people in attendance. The volunteer support (all DBS checked) is provided from the five churches that make up Otley Churches Together.

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 & 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 more than 30 members of the church and local community (receiving referrals from Otley Action for Older People and the local Parish Church and others).

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.

Our Sunday morning acts of worship are well attended, and Holy Communion is celebrated on the first Sunday morning each month.

The church also provides Bible Study, and during the year we were able to re-introduce our House Groups, which had been suspended since the pandemic.

During the summer our Minister took part in a 'Ministerial Exchange' – he went to minister to a congregation in Western Springs, Chicago, USA and their Minister, Rev Dr Rich Kirchherr from the First Congregational Church of Western Springs, part of the United Church of Christ in the USA came to Otley. The exchange was seen as a very positive development.

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.

During the past year we also introduced a new 'meeting', Faith Alive and Active, to address matters of contemporary importance, with a speaker and a meal served.

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.

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, in the past year the church supported Christian Aid, and since October the new charity that the church is supporting is the Hollybush Conservation Project, based in Kirkstall, Leeds. During Lent members took part in a 'Lent Challenge' by donating tins and packets of goods to the 'Shine' Food Bank in the West Bowling area of Bradford.

Our Harvest and Christmas gift service donations were this year donated to RETAS (Refugee Education Training and Advice Service) based in Leeds, and organisation that the church has had a longstanding relationship with.



The Bridge Café has been well supported by those in our community who live 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, dominoes, 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. To oversee the work required an appointed group – the 'Buildings' Commission' is constituted, with their own Terms of Reference and report to the Church Meeting. The group are responsible for delivering an agreed capital programme.

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, for the second year, members created a number of scarecrows which were displayed throughout the grounds, and which drew in many local residents and visitors to the town. We also held our 'Teas on the Lawn' event on Otley Carnival Day, drawing large crowds, and supporting the church charity. During Advent silhouettes of the nativity scene were displayed on the lawn, drawing many 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 church took part in the town's Victorian Fayre and in the Snowman Trail, in the run up to Christmas.

The church is also pleased to support local schools where possible, and were pleased to host Ashfield Primary School and the Whartons Primary School's Harvest Celebrations and Christmas concerts. During July the church hosted a group of Prince Henry's Year 10 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 were pleased to host this year, the town's Civic 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 annually.

## **FINANCIAL REVIEW**

Following the pandemic, the church's life returned to full normality in 2023 and this is reflected in the finances of the church. However, the continuing effects of the pandemic on the nation's finances and the subsequent rise in all costs, particularly the large rise in energy



costs following Russia's invasion of Ukraine have impacted on all of us and this includes the church.

Total receipts on unrestricted funds were £150,558, an increase of £2,900 on last year. This included income from room lettings of £18,119, an increase of £828. Various grants received totalled £3,250. Restricted Funds also received income totalling £7,488.

Giving through the offertory plate, envelopes & banker's orders including the Gift Aid recovery increased by £3,166 or 3.0% to £109,933. This reflected increased giving by members, but also by new people in the life of the church, offset by the loss of members through death. The Gift Aid refund of £20,326 included £2,000 under the Gift Aid Small Donations Scheme. No legacies were received during the year. During the year the church introduced a Tap & Give facility enabling casual donations to be received by contactless card.

Our contribution to the URC's Mission & Ministry fund increased from £46,938 to £49,534 mostly reflecting a small increase 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 suspended by the Synod.

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 £9,094 in the year, and our energy costs were £19,744, an increase of £2,441, reflecting the large increase in electricity costs from October 2023. We were fortunate to have an electricity contract which shielded us from the large increases until October 2023. Overall, expenditure increased by £11,471.

The net result of all these factors was an excess of receipts over payments on the General Fund of £7,230. A contribution of £7,000 was made to the Repairs & Renewals Reserve to continue to finance a very large programme of repairs and maintenance, leaving a surplus on the General Fund of £230.

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 £5,296 was spent this year out of the Repairs & Renewals Fund. A number of schemes are in the pipeline including the replacement of the church roof. The cost of this is more than our current resources and the church will need to explore large grants to enable the work to begin. The Designated Funds balance totals £302,051 an increase of £10,332 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 £25,464, a reduction of £15,043 from last year. Giving to the fund, including Gift Aid recovery, fell from £9,814 to £3,885. During the year the Fund met the cost of the architects' fees for the scheme to renew the church and Manor Room roofs. Our programme to raise funds for external charities was back in full swing following the pandemic restrictions and a sum of £8,907 was raised, including £1,449 for the URC's Commitment for Life appeal.

Despite the effects of the continuing rise in all costs, particularly energy costs, the church's finances remained reasonably strong in 2023. 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. The enormous costs of maintaining the building, Grade 2 Listed, and to make it fit for purpose in the future, will inevitably have a huge impact on the finances of the church.

This report was approved by the Elders' Meeting on 11<sup>th</sup> February 2024 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 2023**

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

		Unrestricted Funds		Restricted	TOTAL	TOTAL
		General	Designated	Funds	2023	2022
	Note	£	£	£	£	£
<b>INCOMING RESOURCES</b>						
Incoming resources from generated funds:						
Voluntary income	2	113,317	0	7,488	120,805	123,113
Activities for generating funds	3	25,155	3,489	5,192	33,836	46,210
Transfer of Capital Funds	1c	0	0	0	0	0
Investment income	4	957	7,640	1,014	9,611	2,436
<b>Total Incoming Resources</b>		<u>139,429</u>	<u>11,129</u>	<u>13,694</u>	<u>164,252</u>	<u>171,759</u>
<b>RESOURCES EXPENDED</b>						
Charitable activities:						
URC Mission & Ministry Fund	5	49,534	0	0	49,534	46,938
Synod Levy	6	0	0	0	0	1,080
Ministerial costs	7	7,026	0	0	7,026	10,274
Costs of church activities	8	74,919	7,796	19,942	102,657	120,164
Grants payable and restricted donations passed on	9	720	0	8,907	9,627	7,072
<b>Total resources expended</b>		<u>132,199</u>	<u>7,796</u>	<u>28,849</u>	<u>168,844</u>	<u>185,528</u>
<b>Net incoming/(outgoing) resources before transfers</b>		7,230	3,333	-15,155	-4,592	-13,769
<b>Gross transfers between funds</b>	13.1	<u>-7,000</u>	<u>7,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net incoming/(outgoing) resources before other recognised gains and losses</b>		<u>230</u>	<u>10,333</u>	<u>-15,155</u>	<u>-4,592</u>	<u>-13,769</u>
<b>Net movement in funds</b>		0	0	0	0	0
<b>Total funds b/fwd 1 January 2023</b>		27,304	291,718	40,806	359,828	373,597
<b>Total funds c/fwd 31 December 2022</b>		<u>£ 27,534</u>	<u>£ 302,051</u>	<u>£ 25,651</u>	<u>£ 355,236</u>	<u>£ 359,828</u>
			(Note 12)	(Note 13)		

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



**BALANCE SHEET**  
**AS AT 31ST DECEMBER 2023**

	Note	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
<b>FIXED ASSETS</b>						
Tangible assets	10	14,959	0	0	14,959	13,793
		<u>14,959</u>	<u>0</u>	<u>0</u>	<u>14,959</u>	<u>13,793</u>
<b>CURRENT ASSETS</b>						
Debtors	11	21,646	1,653	899	24,198	22,135
Bank and cash balances		-1,804	300,398	27,556	326,150	332,077
		<u>19,842</u>	<u>302,051</u>	<u>28,455</u>	<u>350,348</u>	<u>354,212</u>
<b>CURRENT LIABILITIES</b>						
Creditors payable within one year	12	7,267	0	2,804	10,071	8,177
<b>NET CURRENT ASSETS</b>		<u>12,575</u>	<u>302,051</u>	<u>25,651</u>	<u>340,277</u>	<u>346,035</u>
<b>TOTAL NET ASSETS</b>		<u>£ 27,534</u>	<u>£ 302,051</u>	<u>£ 25,651</u>	<u>£ 355,236</u>	<u>£ 359,828</u>
<b>THE FUNDS OF THE CHARITY</b>						
Unrestricted income funds:						
General		27,534	0	0	27,534	27,304
Designated	13	<u>0</u>	<u>302,051</u>	<u>0</u>	<u>302,051</u>	<u>291,718</u>
Total		<u>27,534</u>	<u>302,051</u>	<u>0</u>	<u>329,585</u>	<u>319,022</u>
Restricted income funds:	14	<u>0</u>	<u>0</u>	<u>25,651</u>	<u>25,651</u>	<u>40,806</u>
		<u>£ 27,534</u>	<u>£ 302,051</u>	<u>£ 25,651</u>	<u>£ 355,236</u>	<u>£ 359,828</u>

APPROVED by the Church Meeting held on 21st February 2024  
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 2023

### 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 2023**

	Unrestricted Funds		Restricted	TOTAL	TOTAL
	General	Designated	Funds	2023	2022
	£	£	£	£	£
<b>2 VOLUNTARY INCOME</b>					
Offerings	89,607	0	3,403	93,010	94,551
Special offerings and donations	3,384	0	3,417	6,801	6,233
Income tax refunds under Gift Aid	20,326	0	668	20,994	22,329
Legacies	0	0	0	0	0
	<u>£ 113,317</u>	<u>£ 0</u>	<u>£ 7,488</u>	<u>£ 120,805</u>	<u>£ 123,113</u>
<b>3 ACTIVITIES FOR GENERATING FUNDS</b>					
Church lettings	18,119	0	0	18,119	17,291
Fees	3,955	0	0	3,955	6,220
Fund raising events	0	0	5,192	5,192	2,418
Contribution from Burley URC	714	0	0	714	649
Grants	2,367	883	0	3,250	9,147
Toddler Group	0	2,606	0	2,606	4,864
Insurance Claim - Covid	0	0	0	0	5,621
	<u>£ 25,155</u>	<u>£ 3,489</u>	<u>£ 5,192</u>	<u>£ 33,836</u>	<u>£ 46,210</u>
<b>4 INVESTMENT INCOME</b>					
Bank interest	957	7,640	1,014	9,611	2,436
	<u>£ 957</u>	<u>£ 7,640</u>	<u>£ 1,014</u>	<u>£ 9,611</u>	<u>£ 2,436</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. Our contribution in 2023 was £49,534

**6 SYNOD LEVY**

The Yorkshire Synod of the URC has currently suspended the Synod Levy, which in previous years was £10 per member. This was to help cover part of the costs of running the Synod.

	Unrestricted Funds		Restricted	TOTAL	TOTAL
	General	Designated	Funds	2023	2022
	£	£	£	£	£
<b>7 MINISTERIAL COSTS</b>					
Car Running Costs	1,900	0	0	1,900	1,915
Manse Costs	5,126	0	0	5,126	8,359
Removal Costs	0	0	0	0	0
	<u>£ 7,026</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 7,026</u>	<u>£ 10,274</u>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Unrestricted Funds		Restricted	TOTAL	TOTAL
	General	Designated	Funds	2023	2022
	£	£	£	£	£
<b>8 COSTS OF CHURCH ACTIVITIES</b>					
Church costs:					
Insurance	12,143	0	0	12,143	10,842
Gas, Electricity & Water	20,113	0	0	20,113	17,675
Buildings maintenance	9,094	5,296	0	14,390	16,656
Caretaker	12,282	0	0	12,282	11,448
Cleaning, Refuse Collection etc	2,567	0	0	2,567	404
Licences and music	663	0	0	663	632
Equipment	0	0	0	0	0
Drama Costs	0	0	0	0	0
Other running costs	3,970	0	0	3,970	3,228
	<u>60,832</u>	<u>5,296</u>	<u>0</u>	<u>66,128</u>	<u>60,885</u>
Teaching costs:					
Pulpit supply	240	0	0	240	580
Children & young people	438	0	0	438	207
Worship Expenses	1,612	0	0	1,612	820
Organists, Organs & Pianos	1,026	0	0	1,026	1,033
	<u>3,316</u>	<u>0</u>	<u>0</u>	<u>3,316</u>	<u>2,640</u>
Communications:					
Printing, Stationery, Telephones & Broadband	5,313	0	0	5,313	4,631
	<u>5,313</u>	<u>0</u>	<u>0</u>	<u>5,313</u>	<u>4,631</u>
Other programmes:					
Food & Friends Club	-892	0	0	-892	-430
Bridge Café	215	0	0	215	321
Conferences & Training	629	0	0	629	516
Toddler Group	0	2,500	0	2,500	2,331
	<u>-48</u>	<u>2,500</u>	<u>0</u>	<u>2,452</u>	<u>2,738</u>
Other expenses					
Buildings Fund Expenditure	0	0	19,942	19,942	44,693
Depreciation of furniture and equipment	5,506	0	0	5,506	4,577
	<u>£ 74,919</u>	<u>£ 7,796</u>	<u>£ 19,942</u>	<u>£ 102,657</u>	<u>£ 120,164</u>
<b>9 GRANTS PAYABLE AND DONATIONS PASSED ON</b>					
Leeds Faith in Schools	720	0	0	720	720
Commitment for Life	0	0	1,449	1,449	1,498
Other Gifts passed on (Note 14)	0	0	7,458	7,458	4,854
	<u>£ 720</u>	<u>£ 0</u>	<u>£ 8,907</u>	<u>£ 9,627</u>	<u>£ 7,072</u>
<b>10 TANGIBLE FIXED ASSETS</b>					
	Cars	Furn.	Equip.	Total	Total
	£	£	£	2023	2022
Brought forward 1 January 2023	0	9,755	4,038	13,793	11,437
Additions in year	0	5,494	1,178	6,672	6,933
Depreciation for year	0	-3,040	-2,466	-5,506	-4,577
Carried forward 31 December 2023	<u>£ 0</u>	<u>£ 12,209</u>	<u>£ 2,750</u>	<u>£ 14,959</u>	<u>£ 13,793</u>



# NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued

## FOR THE YEAR ENDED 31ST DECEMBER 2023

### 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 £18,733,973 and the manse for £372,156. The church contents are insured by the church for £1,943,481 (includes organ)

	Unrestricted Funds		Restricted	TOTAL	TOTAL
	General	Designated	Funds	2023	2022
	£	£	£	£	£
11 <b>DEBTORS</b>					
Gift Aid Tax recoverable	19,826	0	668	20,494	21,229
Interest	0	1,653	231	1,884	712
Prepayments	1,820	0	0	1,820	194
	<u>£ 21,646</u>	<u>£ 1,653</u>	<u>£ 899</u>	<u>£ 24,198</u>	<u>£ 22,135</u>
12 <b>CURRENT LIABILITIES</b>	£	£	£	£	£
Creditors payable within one year:					
Loans	0	0	0	0	0
HMRC for PAYE/NIC	12	0	0	12	0
Sundry Creditors	5,900	0	2,804	8,704	4,183
Income received in advance	1,355	0	0	1,355	3,994
	<u>£ 7,267</u>	<u>£ 0</u>	<u>£ 2,804</u>	<u>£ 10,071</u>	<u>£ 8,177</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	2023	2022
	£	£	£		£	£
Balance b/fwd 1 January 2023	45,321	242,491	1,372	2,533	291,718	285,847
Interest Received	1,197	6,407	36	0	7,640	1,944
Sundry Income	0	0	0	2,606	2,606	4,864
Legacies	0	0	0	0	0	0
Grants	0	883	0	0	883	817
Transfer from General Fund	0	7,000	0	0	7,000	12,000
	<u>46,518</u>	<u>256,781</u>	<u>1,408</u>	<u>5,139</u>	<u>309,846</u>	<u>305,472</u>
Expenditure in Year	0	-5,296	0	-2,500	-7,796	13,754
Transfers Between Funds	0	0	0	0	0	0
Balance c/fwd 31 December 2023	<u>£ 46,518</u>	<u>251,485</u>	<u>1,408</u>	<u>2,639</u>	<u>302,050</u>	<u>£ 291,718</u>



# NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued

## FOR THE YEAR ENDED 31ST DECEMBER 2023

### 13 DESIGNATED FUNDS - continued

13.2 The payments out of the Repairs Reserve were as follows

	£
Alterations to Kitchen Hatch	1,836
Repairs to Heating System	3,460
	<u>£ 5,296</u>

A grant of £306 to cover the VAT on the kitchen hatch, and a grant of £577 to cover the VAT on the heating repairs 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 2023	Total 2022
	£	£	£	£
Balance b/fwd 1 January 2023	40,507	299	40,806	67,750
Direct Giving	3,404	3,416	6,820	11,932
Income Tax Refunds under Gift Aid	481	187	668	2,115
Legacies	0	0	0	0
Grants	0	0	0	7,173
Fund Raising	0	5,192	5,192	2,418
Interest Received	1,014	0	1,014	463
Transfer from General Fund	0	0	0	0
	<u>45,406</u>	<u>9,094</u>	<u>54,500</u>	<u>91,851</u>
Expenditure in Year (notes 14.2 to 14.3)	-19,942	-8,907	-28,849	-51,045
Balance c/fwd 31 December 2023	<u>£ 25,464</u>	<u>£ 187</u>	<u>£ 25,651</u>	<u>£ 40,806</u>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**14 RESTRICTED FUNDS - continued**

**14.2 Bridge Church Buildings Fund**

	£
Architects Fees on Roof Renewal Scheme	19,942
	0
	<u>£ 19,942</u>

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

	<b>2023</b>	<b>2022</b>
	£	£
Christian Aid - Christmas Day Service	386	336
Christian Aid - Ukraine	0	1,458
Christian Aid	4173	2,827
Scout Jamboree	0	233
DEC Turkey/Syria Earthquake	722	0
TCV Hollybush	2177	0
Commitment for Life	1449	1,498
	0	0
	<u>£ 8907</u>	<u>£ 6,352</u>





Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
The Bridge Church, The United Reformed Church in Otley

On accounts for the year  
ended

31 December 2023

Charity no  
(if any)

1128673

Set out on pages

1-9

(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:

12 / 3 / 24

Name:

DAVID THOMPSON

Relevant professional  
qualification(s) or body

BA(Scm) MA FCCA

(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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