

**The Parochial Church Council of The Ecclesiastical Parish Of  
St John, Bowling, Bradford**

Charity number 1135113

**Annual Report and Financial Statements  
for the year ended 31 December 2020**



West Yorkshire Community Accounting Service

# **The Parochial Church Council of The Ecclesiastical Parish Of St John, Bowling, Bradford**

## **Annual Report and Financial Statements for the year ended 31 December 2020**

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**Prepared by West Yorkshire Community Accounting Service**

# **The Parochial Church Council of The Ecclesiastical Parish Of St John, Bowling, Bradford**

## **Trustees' report for the year ended 31 December 2020**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

| <b>Name</b>                             | <b>Position</b> | <b>Dates</b>                    |
|---|-----------------|---------------------------------|
| Tim Thomas                              | Chair           |                                 |
| Liz Malko                               | Treasurer       | Resigned November 2020          |
| Janette Miller                          | Treasurer       | Appointed November 2020         |
| Simon Ward                              |                 |                                 |
| Mel Astin                               |                 | Resigned March 2020             |
| Janice McNamara                         |                 | Resigned November 2020          |
| Sharon Ward                             |                 |                                 |
| Ian Eskriett                            |                 |                                 |
| Yvonne Oliver                           |                 | Resigned November 2020          |
| Sandra Foxcroft                         |                 |                                 |
| Anna Wood                               |                 | Resigned March 2020             |
| Sue Hannan                              |                 |                                 |
| Andrea Longley                          |                 | Appointed November 2020         |
| <b>Charity number</b>                   | 1135113         | Registered in England and Wales |
| <b>Registered and principal address</b> | <b>Bankers</b>  |                                 |
| Neville Rd                              | Lloyds Bank plc |                                 |
| Bradford                                | Hustlergate     |                                 |
| BD4 8TU                                 | Bradford        |                                 |
|   | BD1 1NT         |                                 |

### **Independent examiner**

Simon Bostrom FCIE

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The charity is governed by the Parochial Church Council Powers Measure (1956) as amended and church representation rules.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members at the AGM.

# **The Parochial Church Council of The Ecclesiastical Parish Of St John, Bowling, Bradford**

## **Trustees' report (continued) for the year ended 31 December 2020**

### **Objectives and activities**

#### **The charity's objects**

Promoting in the ecclesiastical parish the whole mission of the Church.

#### **The charity's main activities**

The charity provides a variety of religious activities and community projects.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

### **Achievements and performance**

St John's Bowling Hub has managed to keep operating in difficult circumstances in 2020 during the global pandemic. We have seen considerable growth and have developed our service provision to users during this time. In particular, our Pete's Place outreach project has been at the forefront of our response to the Covid-19 situation. Specifically, we were able to use the Hub as a local foodbank during the early stages of the pandemic. We partnered with several local schools and charitable organisations to meet the needs of local people through provision of emergency food.

This work was developed further towards the end of the year through the creation of our community food enterprise 'Grub Club', providing low cost food and meals empowering users to make better food choices. We have also been able to develop our first contact work with asylum seekers arriving in Bradford. This has been through the provision of English classes and practical help such as clothing and household items.

This valuable work could not have continued and grown without the tireless efforts of our volunteer team, suppliers, funders and partner organisations. We are very grateful for this continued support during the year. Our usual variety of community activities running from the Hub has been severely affected in 2020 due to various restrictions and we have consequently only been able to offer 'essential' community services. This has included the continuation and expansion of addiction support groups meeting at the Hub plus local external faith congregations.

### **Financial review**

The net income for the year was £65,190, including net income of £51,542 on unrestricted funds and net income of £13,648 on restricted funds.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £88,871.

The PCC are working towards a policy whereby unrestricted funds, not committed or invested (the free reserves) held by the charity should be between 1 and 3 months of the resources expended. Expenditure is conditional on anticipated and guaranteed income as we continue to maintain this reserve policy. This would equate to £11,000 to £33,000.

We are intending to carry out repairs to the roof in the current year and we anticipate that our reserves will be within or nearer to the policy level by the next year end.

Signed on behalf of the board of trustees on 28/04/2021

# **The Parochial Church Council of The Ecclesiastical Parish Of St John, Bowling, Bradford**

## **Independent examiner's report to the trustees of The Parochial Church Council of The Ecclesiastical Parish Of St John, Bowling, Bradford**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020, which are set out on pages 5 to 11.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. 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**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Bostrom FCIE

11/05/2021

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**The Parochial Church Council of The Ecclesiastical Parish Of  
St John, Bowling, Bradford**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2020**

|                                      | Notes | 2020<br>Unrestricted<br>funds<br>£ | 2020<br>Restricted<br>funds<br>£ | 2020<br>Total<br>funds<br>£ | 2019<br>Total<br>funds<br>£ |
|--------------------------------------|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                  |       |                                    |                                  |                             |                             |
| Grants and donations                 | (2)   | 145,471                            | 29,165                           | 174,636                     | 106,285                     |
| Sales and fees                       |       | 27,303                             | -                                | 27,303                      | 25,854                      |
| Bank interest                        |       | 11                                 | -                                | 11                          | 9                           |
| <b>Total income</b>                  |       | <b>172,785</b>                     | <b>29,165</b>                    | <b>201,950</b>              | <b>132,148</b>              |
| <b>Expenditure on:</b>               |       |                                    |                                  |                             |                             |
| Salaries, NICs and pension           | (3)   | 31,618                             | 7,491                            | 39,109                      | 30,427                      |
| Travel and subsistence               |       | 43                                 | -                                | 43                          | 70                          |
| Phone                                |       | 1,524                              | -                                | 1,524                       | 1,508                       |
| Utilities                            |       | 6,232                              | 552                              | 6,784                       | 10,378                      |
| Insurance                            |       | 3,589                              | -                                | 3,589                       | 3,509                       |
| Cleaning                             |       | 485                                | 117                              | 602                         | 2,197                       |
| Repairs and maintenance              |       | 11,518                             | 4,107                            | 15,625                      | 13,320                      |
| Resources and congregation expenses  |       | 3,486                              | 376                              | 3,862                       | 4,514                       |
| Administration                       |       | 361                                | 306                              | 667                         | 3,026                       |
| Communications and marketing         |       | 205                                | 42                               | 247                         | 1,560                       |
| Fundraising consultancy              |       | -                                  | -                                | -                           | 4,608                       |
| Printing and stationery              |       | 755                                | 810                              | 1,565                       | 1,791                       |
| Home mission                         |       | 272                                | -                                | 272                         | 431                         |
| Outreach events                      |       | 105                                | -                                | 105                         | 3,274                       |
| Other events and activities          |       | 2,600                              | 1,716                            | 4,316                       | 3,727                       |
| Diocesan share                       |       | 46,052                             | -                                | 46,052                      | 48,476                      |
| Bank charges                         |       | 303                                | -                                | 303                         | 406                         |
| Independent examination              |       | 780                                | -                                | 780                         | 780                         |
| Depreciation                         |       | 11,315                             | -                                | 11,315                      | 10,014                      |
| Other expenditure                    |       | -                                  | -                                | -                           | 150                         |
| <b>Total expenditure</b>             |       | <b>121,243</b>                     | <b>15,517</b>                    | <b>136,760</b>              | <b>144,166</b>              |
| <b>Net income / (expenditure)</b>    |       | <b>51,542</b>                      | <b>13,648</b>                    | <b>65,190</b>               | <b>(12,018)</b>             |
| <b>Fund balances brought forward</b> |       | <b>503,349</b>                     | <b>166</b>                       | <b>503,515</b>              | <b>515,533</b>              |
| <b>Fund balances carried forward</b> | (4)   | <b>554,891</b>                     | <b>13,814</b>                    | <b>568,705</b>              | <b>503,515</b>              |

All incoming resources and resources expended derive from continuing activities.

**The Parochial Church Council of The Ecclesiastical Parish Of  
St John, Bowling, Bradford**  
**Balance sheet**  
**as at 31 December 2020**

|  | 2020              | 2020            | 2020           | 2019           |
|--|-------------------|-----------------|----------------|----------------|
|  | Unrestricted<br>£ | Restricted<br>£ | Total<br>£     | Total<br>£     |
| <b>Fixed assets</b>                        |                   |                 |                |                |
| Tangible assets                            | (5) 466,020       | -               | 466,020        | 477,335        |
| <b>Total fixed assets</b>                  | <u>466,020</u>    | <u>-</u>        | <u>466,020</u> | <u>477,335</u> |
| <b>Current assets</b>                      |                   |                 |                |                |
| Debtors and prepayments                    | (6) -             | -               | -              | 3,801          |
| Cash at bank and in hand                   | (7) 89,651        | 13,814          | 103,465        | 38,815         |
| <b>Total current assets</b>                | <u>89,651</u>     | <u>13,814</u>   | <u>103,465</u> | <u>42,616</u>  |
| <b>Current liabilities:</b>                |                   |                 |                |                |
| <b>amounts falling due within one year</b> |                   |                 |                |                |
| Creditors and accruals                     | (8) 780           | -               | 780            | 16,436         |
| <b>Total current liabilities</b>           | <u>780</u>        | <u>-</u>        | <u>780</u>     | <u>16,436</u>  |
| <b>Net current assets / (liabilities)</b>  | <u>88,871</u>     | <u>13,814</u>   | <u>102,685</u> | <u>26,180</u>  |
| <b>Net assets</b>                          | <u>554,891</u>    | <u>13,814</u>   | <u>568,705</u> | <u>503,515</u> |
| <b>Funds</b>                               |                   |                 |                |                |
| Unrestricted funds                         | 554,891           | -               | 554,891        | 503,349        |
| Restricted funds                           | -                 | 13,814          | 13,814         | 166            |
| <b>Total funds</b>                         | <u>554,891</u>    | <u>13,814</u>   | <u>568,705</u> | <u>503,515</u> |

The financial statements were approved by the board of trustees on 28/04/2021

Janette Miller (Trustee)

# **The Parochial Church Council of The Ecclesiastical Parish Of St John, Bowling, Bradford**

## **Notes to the accounts for the year ended 31 December 2020**

### **1 Accounting policies**

#### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

#### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

#### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

#### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

#### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

#### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

#### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Property improvements: over 50 years

Project and office equipment: over 5 years

Computer equipment: over 3 years



# **The Parochial Church Council of The Ecclesiastical Parish Of St John, Bowling, Bradford**

## **Notes to the accounts**

### **for the year ended 31 December 2020**

#### **1 Accounting policies continued**

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**The Parochial Church Council of The Ecclesiastical Parish Of  
St John, Bowling, Bradford**  
**Notes to the accounts continued**  
**for the year ended 31 December 2020**

| <b>2 Grants and donations</b>                   | 2020           | 2020          | 2020           | 2019           |
|---|----------------|---------------|----------------|----------------|
|   | Unrestricted   | Restricted    | Total          | Total          |
|   | funds          | funds         | funds          | funds          |
|   | £              | £             | £              | £              |
| Bradford City Challenge                         | -              | 2,000         | 2,000          | 1,950          |
| City of Bradford Metropolitan Council (CBMDC) – | -              | 2,706         | 2,706          | 2,706          |
| CBMDC – Community Chest                         | -              | -             | -              | 500            |
| CBMDC – Great Get Together                      | -              | -             | -              | 100            |
| National Lottery Covid 19 Response              | -              | 24,459        | 24,459         | -              |
| Covid 19 Partnership                            | 1,500          | -             | 1,500          | -              |
| Tesco Community Grants                          | 500            | -             | 500            | -              |
| Bequests  | 47,679         | -             | 47,679         | 2,223          |
| Planned giving                                  | 70,769         | -             | 70,769         | 52,825         |
| Gift aid  | 12,082         | -             | 12,082         | 14,991         |
| Other donations                                 | 12,941         | -             | 12,941         | 30,990         |
|   | <u>145,471</u> | <u>29,165</u> | <u>174,636</u> | <u>106,285</u> |

| <b>3 Staff costs and numbers</b> | 2020          | 2019          |
|----------------------------------|---------------|---------------|
|                                  | £             | £             |
| Gross salaries                   | 37,769        | 29,165        |
| Social security costs            | -             | -             |
| Pensions                         | 1,340         | 1,262         |
|                                  | <u>39,109</u> | <u>30,427</u> |

The average number employees during the year was 3, being an average of 1.5 full time equivalent (2019: 3.6, 1.3 FTE). There were no employees with emoluments above £60,000.

| <b>Defined contribution pension scheme</b>              | 2020  | 2019  |
|---|-------|-------|
|   | £     | £     |
| Costs of the scheme to the charity for the year         | 1,340 | 1,262 |
| Amount of any contributions outstanding at the year end | -     | -     |

| <b>4 Restricted funds</b>  | Balance b/f | Incoming      | Outgoing      | Transfers | Balance c/f   |
|----------------------------|-------------|---------------|---------------|-----------|---------------|
|                            | £           | £             | £             | £         | £             |
| Bradford City Challenge    | 166         | 2,000         | 2,166         | -         | -             |
| CBMDC – Utilities          | -           | 2,706         | 2,706         | -         | -             |
| National Covid 19 Response | -           | 24,459        | 10,645        | -         | 13,814        |
|                            | <u>166</u>  | <u>29,165</u> | <u>15,517</u> | <u>-</u>  | <u>13,814</u> |

| <b>Fund name</b>           | <b>Purpose of restriction</b>  |
|----------------------------|--|
| Bradford City Challenge    | This was for Hub kitchen refurbishment and community hub.  |
| CBMDC – Utilities          | Towards the utility bills for Community Spaces.  |
| National Covid 19 Response | Towards salaries and running costs incurred as a result of our Covid 19 response to the community. |

**The Parochial Church Council of The Ecclesiastical Parish Of  
St John, Bowling, Bradford**  
**Notes to the accounts continued**  
**for the year ended 31 December 2020**

**5 Tangible assets**

|                           | Equipment    | Property improvements | Total          |
|---------------------------|--------------|-----------------------|----------------|
| <u>Cost</u>               | £            | £                     | £              |
| At 1 January 2020         | 6,504        | 500,711               | 507,215        |
| Additions                 | -            | -                     | -              |
| At 31 December 2020       | <u>6,504</u> | <u>500,711</u>        | <u>507,215</u> |
| <br><u>Depreciation</u>   |              |                       |                |
| At 1 January 2020         | -            | 29,880                | 29,880         |
| Charge for year           | 1,301        | 10,014                | 11,315         |
| At 31 December 2020       | <u>1,301</u> | <u>39,894</u>         | <u>41,195</u>  |
| <br><u>Net book value</u> |              |                       |                |
| At 31 December 2020       | <u>5,203</u> | <u>460,817</u>        | <u>466,020</u> |
| At 31 December 2019       | <u>6,504</u> | <u>470,831</u>        | <u>477,335</u> |

The value shown here relates to refurbishment works carried out to part of the Church itself. Since this property belongs to the Church of England, the asset value cannot be realised.

The improvement works have been capitalised in order to spread this cost over the property's economic life.

The charity owns the church hall, however this property has never been valued in previous accounts.

No depreciation was charged during the year on the equipment since the purchase occurred at the year end.

**6 Debtors and prepayments**

|             | 2020     | 2019         |
|-------------|----------|--------------|
|             | £        | £            |
| Debtors     | -        | 3,801        |
| Prepayments | -        | -            |
|             | <u>-</u> | <u>3,801</u> |

**7 Cash at bank and in hand**

|              | 2020           | 2019          |
|--------------|----------------|---------------|
|              | £              | £             |
| Cash at bank | 103,369        | 38,815        |
| Cash in hand | 96             | -             |
|              | <u>103,465</u> | <u>38,815</u> |

**8 Creditors and accruals**

|           | 2020       | 2019          |
|-----------|------------|---------------|
|           | £          | £             |
| Creditors | -          | 15,656        |
| Accruals  | 780        | 780           |
|           | <u>780</u> | <u>16,436</u> |

**9 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

# The Parochial Church Council of The Ecclesiastical Parish Of St John, Bowling, Bradford

## Statement of Financial Activities including comparatives for all funds

(including summary income and expenditure account)

for the year ended 31 December 2020

|                                      | 2020           | 2019           | 2020          | 2019            | 2020           | 2019            |
|--------------------------------------|----------------|----------------|---------------|-----------------|----------------|-----------------|
|                                      | Unrestricted   | Unrestricted   | Restricted    | Restricted      | Total          | Total           |
|                                      | funds          | funds          | funds         | funds           | funds          | funds           |
|                                      | £              | £              | £             | £               | £              | £               |
| <b>Income</b>                        |                |                |               |                 |                |                 |
| Grants and donations                 | 145,471        | 101,029        | 29,165        | 5,256           | 174,636        | 106,285         |
| Sales and fees                       | 27,303         | 25,854         | -             | -               | 27,303         | 25,854          |
| Bank interest                        | 11             | 9              | -             | -               | 11             | 9               |
| <b>Total income</b>                  | <b>172,785</b> | <b>126,892</b> | <b>29,165</b> | <b>5,256</b>    | <b>201,950</b> | <b>132,148</b>  |
| <b>Expenditure</b>                   |                |                |               |                 |                |                 |
| Salaries, NICs and pension           | 31,618         | 9,790          | 7,491         | 20,637          | 39,109         | 30,427          |
| Travel and subsistence               | 43             | 70             | -             | -               | 43             | 70              |
| Phone                                | 1,524          | 1,508          | -             | -               | 1,524          | 1,508           |
| Utilities                            | 6,232          | 7,672          | 552           | 2,706           | 6,784          | 10,378          |
| Insurance                            | 3,589          | 3,509          | -             | -               | 3,589          | 3,509           |
| Cleaning                             | 485            | 2,197          | 117           | -               | 602            | 2,197           |
| Repairs and maintenance              | 11,518         | 7,636          | 4,107         | 5,684           | 15,625         | 13,320          |
| Resources/ congregation expenses     | 3,486          | 4,514          | 376           | -               | 3,862          | 4,514           |
| Administration                       | 361            | 1,995          | 306           | 1,031           | 667            | 3,026           |
| Communications and marketing         | 205            | 96             | 42            | 1,464           | 247            | 1,560           |
| Fundraising consultancy              | -              | -              | -             | 4,608           | -              | 4,608           |
| Printing and stationery              | 755            | 1,791          | 810           | -               | 1,565          | 1,791           |
| Home mission                         | 272            | 431            | -             | -               | 272            | 431             |
| Outreach events                      | 105            | 3,274          | -             | -               | 105            | 3,274           |
| Other events and activities          | 2,600          | 3,127          | 1,716         | 600             | 4,316          | 3,727           |
| Diocesan share                       | 46,052         | 48,476         | -             | -               | 46,052         | 48,476          |
| Bank charges                         | 303            | 406            | -             | -               | 303            | 406             |
| Independent examination              | 780            | 780            | -             | -               | 780            | 780             |
| Depreciation                         | 11,315         | 10,014         | -             | -               | 11,315         | 10,014          |
| Other expenditure                    | -              | 150            | -             | -               | -              | 150             |
| <b>Total expenditure</b>             | <b>121,243</b> | <b>107,436</b> | <b>15,517</b> | <b>36,730</b>   | <b>136,760</b> | <b>144,166</b>  |
| <b>Net income / (expenditure)</b>    | <b>51,542</b>  | <b>19,456</b>  | <b>13,648</b> | <b>(31,474)</b> | <b>65,190</b>  | <b>(12,018)</b> |
| <b>Transfers between funds</b>       | <b>-</b>       | <b>1,800</b>   | <b>-</b>      | <b>(1,800)</b>  | <b>-</b>       | <b>-</b>        |
| <b>Net movement in funds</b>         | <b>51,542</b>  | <b>21,256</b>  | <b>13,648</b> | <b>(33,274)</b> | <b>65,190</b>  | <b>(12,018)</b> |
| <b>Fund balances brought forward</b> | <b>503,349</b> | <b>482,093</b> | <b>166</b>    | <b>33,440</b>   | <b>503,515</b> | <b>515,533</b>  |
| <b>Fund balances carried forward</b> | <b>554,891</b> | <b>503,349</b> | <b>13,814</b> | <b>166</b>      | <b>568,705</b> | <b>503,515</b>  |