

**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 2021**



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 2021**

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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 2021

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:

Name	Position	Dates
Tim Thomas	Chair	
Janette Miller	Treasurer	
Simon Ward		
Sharon Ward		
Ian Eskriett		
Sandra Foxcroft		
Sue Hannan		
Andrea Longley		
Paul Ayers		Appointed April 2021
Charity number	1135113	Registered in England and Wales
Registered and principal address	Bankers	
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 2021

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 had a busy and successful year of operations. We have been able to almost fully open up again for the majority of the year. This has meant we have been ideally placed to be at the forefront of the local response as the community navigates out of the pandemic and lockdowns. Our Pete's Place project has increased its activities over the year with considerable growth in numbers of people, served weekly through our Grub Club low cost food and hot meal provision. We started a second day of activity provision to meet the identified needs of users, including English language and arts and crafts sessions. Our wonderful volunteer team has grown to over 30 regular people and we were able to take on x3 paid staff members. One of the positions which has made a significant impact has been the first-contact work with asylum seekers and those arriving in Bradford. This is now a thriving group to which we offer several different services including language tuition, cultural orientation and practical help through clothing provision.

Overall, the Hub has become a thriving and busy place again with user numbers almost at pre-pandemic levels. We continue to partner with BD4 Community Trust who deliver sessions throughout the week, we provide space for local people to hire such as education, addiction support groups and exercise classes as well as private party hire.

All of this valuable work could not have continued and grown without the tireless efforts of our growing staff and volunteer team, suppliers, funders and partner organisations. We are very grateful for this continued support during the year.

Financial review

The net expenditure for the year was £10,746, including net expenditure of £22,063 on unrestricted funds and net income of £11,317 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £73,532.

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 24/3/22

Janette Miller (Trustee)

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 2021, which are set out on pages 5 to 12.

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

24/3/22

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 2021**

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants and donations	(2)	140,375	43,546	183,921	174,636
Sales and fees		42,173	-	42,173	27,303
Bank interest		6	-	6	11
Total income		<u>182,554</u>	<u>43,546</u>	<u>226,100</u>	<u>201,950</u>
Expenditure on:					
Salaries, NICs and pension	(3)	38,616	13,787	52,403	39,109
Training		-	618	618	-
Travel and subsistence		-	-	-	43
Phone		588	504	1,092	1,524
Utilities		4,785	1,655	6,440	6,784
Insurance		3,709	-	3,709	3,589
Cleaning		594	56	650	602
Repairs and maintenance		83,392	2,485	85,877	15,625
Resources and congregation expenses		4,217	1,979	6,196	3,862
Administration		1,838	703	2,541	667
Communications and marketing		1,740	160	1,900	247
Printing and stationery		1,715	182	1,897	1,565
Home mission - donations		120	-	120	272
Overseas mission - donations		7,500	-	7,500	-
Events and activities		911	7,736	8,647	4,421
Diocesan share		43,749	-	43,749	46,052
Bank charges		264	-	264	303
Independent examination		780	-	780	780
Depreciation		12,463	-	12,463	11,315
Total expenditure		<u>206,981</u>	<u>29,865</u>	<u>236,846</u>	<u>136,760</u>
Net income / (expenditure)		<u>(24,427)</u>	<u>13,681</u>	<u>(10,746)</u>	<u>65,190</u>
Transfers between funds		<u>2,364</u>	<u>(2,364)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(22,063)</u>	<u>11,317</u>	<u>(10,746)</u>	<u>65,190</u>
Fund balances brought forward		<u>554,891</u>	<u>13,814</u>	<u>568,705</u>	<u>503,515</u>
Fund balances carried forward	(4)	<u>532,828</u>	<u>25,131</u>	<u>557,959</u>	<u>568,705</u>

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 2021**

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Fixed assets				
Tangible assets (5)	459,296	-	459,296	466,020
Total fixed assets	<u>459,296</u>	<u>-</u>	<u>459,296</u>	<u>466,020</u>
Current assets				
Cash at bank and in hand (6)	74,312	25,131	99,443	103,465
Total current assets	<u>74,312</u>	<u>25,131</u>	<u>99,443</u>	<u>103,465</u>
Current liabilities: amounts falling due within one year				
Accruals	780	-	780	780
Total current liabilities	<u>780</u>	<u>-</u>	<u>780</u>	<u>780</u>
Net current assets / (liabilities)	<u>73,532</u>	<u>25,131</u>	<u>98,663</u>	<u>102,685</u>
Net assets	<u>532,828</u>	<u>25,131</u>	<u>557,959</u>	<u>568,705</u>
Funds				
Unrestricted funds	532,828	-	532,828	554,891
Restricted funds	-	25,131	25,131	13,814
Total funds	<u>532,828</u>	<u>25,131</u>	<u>557,959</u>	<u>568,705</u>

The financial statements were approved by the board of trustees on 24/3/22

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 2021

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

**The Parochial Church Council of The Ecclesiastical Parish
Of St John, Bowling, Bradford
Notes to the accounts
for the year ended 31 December 2021**

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 2021

2 Grants and donations	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
All Churches Trust	-	2,500	2,500	-
Arnold Clark	-	1,000	1,000	-
Awards for All	-	9,995	9,995	-
BACSA	-	3,000	3,000	-
Bradford City Challenge	-	2,000	2,000	2,000
Bramall Foundation	-	10,000	10,000	-
CBMDC – Utilities	-	2,706	2,706	2,706
CBMDC -Winter Foods	-	9,695	9,695	-
Covid 19 Partnership	-	-	-	1,500
National Lottery Covid 19 Response	-	-	-	24,459
Near Neighbours	-	1,650	1,650	-
Tesco Community Grants	-	-	-	500
Bequests	-	-	-	47,679
Planned giving	-	-	-	70,769
Gift aid	19,684	-	19,684	12,082
Other donations	120,691	1,000	121,691	12,941
	<u>140,375</u>	<u>43,546</u>	<u>183,921</u>	<u>174,636</u>

3 Staff costs and numbers	2021 £	2020 £
Gross salaries	50,608	37,769
Social security costs	2,499	-
Employment allowance	(2,499)	-
Pensions	1,795	1,340
	<u>52,403</u>	<u>39,109</u>

The average number employees during the year was 4.7, being an average of 2.4 full time equivalent (2020: 3, 1.5 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2021 £	2020 £
Costs of the scheme to the charity for the year	1,795	1,340
Amount of any contributions outstanding at the year end	-	-

The Parochial Church Council of The Ecclesiastical Parish Of St John, Bowling, Bradford
Notes to the accounts continued
for the year ended 31 December 2021

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
All Churches Trust	-	2,500	2,500	-	-
Arnold Clark	-	1,000	-	-	1,000
Awards for All	-	9,995	3,064	-	6,931
BACSA	-	3,000	-	-	3,000
Bradford City Challenge Hub	-	500	500	-	-
Bradford City Challenge	-	1,500	-	-	1,500
CBMDC – Utilities	-	2,706	2,706	-	-
CBMDC -Winter Foods	-	9,695	6,995	-	2,700
National Covid 19 Response	13,814	-	11,450	(2,364)	-
Near Neighbours	-	1,650	1,650	-	-
Diocese donation	-	1,000	1,000	-	-
Bramall Foundation	-	10,000	-	-	10,000
	<u>13,814</u>	<u>43,546</u>	<u>29,865</u>	<u>(2,364)</u>	<u>25,131</u>

Fund name

Purpose of restriction

All Churches Trust	Towards salaries and running Pete's Place.
Arnold Clark	Towards the running costs of Pete's Place.
Awards for All	Towards salaries and running costs of the community hub.
BACSA	Towards the running costs of Pete's Place.
Bradford City Challenge Hub	This was for Hub kitchen refurbishment and community hub.
Bradford City Challenge	Towards the running costs of Pete's Place.
CBMDC – Utilities	Towards the utility bills for Community Spaces.
CBMDC -Winter Foods	Towards food during Winter season.
National Covid 19 Response	Towards salaries and running costs incurred as a result of our Covid 19 response to the community. The transfer relates to equipment purchases.
Near Neighbours	Towards the running costs of Pete's Place.
Diocese donation	Contribution towards the costs of replacement lighting.
Bramall Foundation	Towards building repair costs.

**The Parochial Church Council of The Ecclesiastical Parish Of
St John, Bowling, Bradford**
Notes to the accounts continued
for the year ended 31 December 2021

5 Tangible assets

	Equipment	Property improvements	Total
<u>Cost</u>	£	£	£
At 1 January 2021	6,504	500,711	507,215
Additions	5,739	-	5,739
At 31 December 2021	<u>12,243</u>	<u>500,711</u>	<u>512,954</u>
 <u>Depreciation</u>			
At 1 January 2021	1,301	39,894	41,195
Charge for year	2,449	10,014	12,463
At 31 December 2021	<u>3,750</u>	<u>49,908</u>	<u>53,658</u>
 <u>Net book value</u>			
At 31 December 2021	<u>8,493</u>	<u>450,803</u>	<u>459,296</u>
At 31 December 2020	<u>5,203</u>	<u>460,817</u>	<u>466,020</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 Cash at bank and in hand

	2021	2020
	£	£
Cash at bank	99,383	103,369
Cash in hand	60	96
	<u>99,443</u>	<u>103,465</u>

7 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 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	140,375	145,471	43,546	29,165	183,921	174,636
Sales and fees	42,173	27,303	-	-	42,173	27,303
Bank interest	6	11	-	-	6	11
Total income	182,554	172,785	43,546	29,165	226,100	201,950
Expenditure						
Salaries, NICs and pension	38,616	31,618	13,787	7,491	52,403	39,109
Training	-	-	618	-	618	-
Travel and subsistence	-	43	-	-	-	43
Phone	588	1,524	504	-	1,092	1,524
Utilities	4,785	6,232	1,655	552	6,440	6,784
Insurance	3,709	3,589	-	-	3,709	3,589
Cleaning	594	485	56	117	650	602
Repairs and maintenance	83,392	11,518	2,485	4,107	85,877	15,625
Resources and congregation expens	4,217	3,486	1,979	376	6,196	3,862
Administration	1,838	361	703	306	2,541	667
Communications and marketing	1,740	205	160	42	1,900	247
Printing and stationery	1,715	755	182	810	1,897	1,565
Home mission - donations	120	272	-	-	120	272
Overseas mission - donations	7,500	-	-	-	7,500	-
Events and activities	911	2,705	7,736	1,716	8,647	4,421
Diocesan share	43,749	46,052	-	-	43,749	46,052
Bank charges	264	303	-	-	264	303
Independent examination	780	780	-	-	780	780
Depreciation	12,463	11,315	-	-	12,463	11,315
Total expenditure	206,981	121,243	29,865	15,517	236,846	136,760
Net income / (expenditure)	(24,427)	51,542	13,681	13,648	(10,746)	65,190
Transfers between funds	2,364	-	(2,364)	-	-	-
Net movement in funds	(22,063)	51,542	11,317	13,648	(10,746)	65,190
Fund balances brought forward	554,891	503,349	13,814	166	568,705	503,515
Fund balances carried forward	532,828	554,891	25,131	13,814	557,959	568,705