

**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 2022**



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 2022**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

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

## **Trustees' report for the year ended 31 December 2022**

### **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	
Janette Miller	Treasurer	
Simon Ward		
Sharon Ward		
Ian Eskriett		
Sandra Foxcroft		
Sue Hannan		
Andrea Longley		
Paul Ayers		

**Charity number** 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 Accountancy Service CIO**

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 2022**

### **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 year with growth in lots of areas. We continue to operate 7 days a week and are now above levels of business prior to the pandemic.

In particular, our Pete's Place outreach project has grown considerably over the past 12 months and now has a full schedule of activity sessions over three days. This is primarily through the provision of food to the community through our Grub Club (low cost food club), Grub Club Xtra (free emergency shopping) and the Pete's Place hot meal sessions. Other services provided to the community include arts and crafts activities, English language learning and exercise sessions. In total, Pete's Place supports over 80 local households each week. This work has flourished through strengthening our partnerships with other local organisations including schools and clubs. We have grown our staff and volunteer team this year, many thanks to some of our funders who have enabled this to take place.

This valuable work could not have continued and grown without the tireless efforts of this volunteer team, suppliers and partner organisations. We are very grateful for this continued support during the year. Our usual variety of community activities running from the Hub have increased in the past 12 months including hosting local church groups, exercise classes and addiction support groups as well as providing space to rent for private bookings and events.

We were able to invest in our buildings in 2022 with improvements made to the disability access through automatic door installations, improved external pathway access through resurfacing work, re-decoration of internal spaces and the installation of a fixed internet line. These improvements will make a huge difference moving forward to our users at the Hub and the staff/volunteers working in our offices.

### **Financial review**

The net income for the year was £15,046, including net income of £13,723 on unrestricted funds and net income of £1,323 on restricted funds.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £99,718.

The reserves policy is to retain funds that are not committed or invested that amount to between 1 and 3 months of annual expenditure. The purpose of the reserve is to enable the smooth running of the charity and to allow for an orderly winding up should the charity need to close. Annual budgeted expenditure is approximately £220,000 which means that the reserves should be between £18,000 and £55,000.

We have been retaining funds to pay for significant repairs to our church building. We are intending to carry out those repairs in the current year ( provided we are able to raise the balance of the funds needed). If we are able to do so, our reserves will be within or nearer to the policy level by the end of next year.

Approved by the board of trustees on 20/3/2023

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 2022, which are set out on pages 5 to 13.

### **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**

Since the charity's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACIE which is one of the listed bodies.

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

3/4/2023

### **West Yorkshire Community Accountancy Service CIO**

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 2022**

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	123,132	120,860	243,992	201,029
Venue hire		25,755	-	25,755	19,347
Other earned income		7,041	-	7,041	5,718
VAT reclaim		6,146	-	6,146	-
Bank interest		8	-	8	6
<b>Total income</b>		<b>162,082</b>	<b>120,860</b>	<b>282,942</b>	<b>226,100</b>
<b>Expenditure on:</b>					
Salaries, NICs and pension	(3)	30,472	36,505	66,977	52,403
Training		-	-	-	618
Travel and subsistence		383	-	383	-
Phone		849	377	1,226	1,092
Utilities		7,280	1,589	8,869	6,440
Insurance		3,940	-	3,940	3,709
Cleaning		3,836	1,297	5,133	650
Repairs and maintenance		25,563	43,211	68,774	85,877
Resources and congregation expenses		7,249	17	7,266	6,196
Administration		2,826	1,406	4,232	2,541
Communications and marketing		478	489	967	1,900
Printing and stationery		1,745	237	1,982	1,897
Home mission - donations		897	-	897	120
Overseas mission - donations		6,000	-	6,000	7,500
Events and activities		1,561	34,409	35,970	8,647
Diocesan share		41,562	-	41,562	43,749
Bank charges		235	-	235	264
Independent examination		1,020	-	1,020	780
Depreciation		12,463	-	12,463	12,463
<b>Total expenditure</b>		<b>148,359</b>	<b>119,537</b>	<b>267,896</b>	<b>236,846</b>
<b>Net income / (expenditure)</b>		<b>13,723</b>	<b>1,323</b>	<b>15,046</b>	<b>(10,746)</b>
<b>Fund balances brought forward</b>		<b>532,828</b>	<b>25,131</b>	<b>557,959</b>	<b>568,705</b>
<b>Fund balances carried forward</b>	(4)	<b>546,551</b>	<b>26,454</b>	<b>573,005</b>	<b>557,959</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 2022**

	2022	2022	2022	2021
	Unrestricted £	Restricted £	Total £	Total £
<b>Fixed assets</b>				
Tangible assets (5)	446,833	-	446,833	459,296
<b>Total fixed assets</b>	<u>446,833</u>	<u>-</u>	<u>446,833</u>	<u>459,296</u>
<b>Current assets</b>				
Debtors and prepayments (6)	3,713	-	3,713	-
Cash at bank and in hand (7)	97,025	26,454	123,479	99,443
<b>Total current assets</b>	<u>100,738</u>	<u>26,454</u>	<u>127,192</u>	<u>99,443</u>
<b>Current liabilities: amounts falling due within one year</b>				
Creditors and accruals (8)	1,020	-	1,020	780
<b>Total current liabilities</b>	<u>1,020</u>	<u>-</u>	<u>1,020</u>	<u>780</u>
<b>Net current assets / (liabilities)</b>	<u>99,718</u>	<u>26,454</u>	<u>126,172</u>	<u>98,663</u>
<b>Net assets</b>	<u>546,551</u>	<u>26,454</u>	<u>573,005</u>	<u>557,959</u>
<b>Funds</b>				
Unrestricted funds	546,551	-	546,551	532,828
Restricted funds	-	26,454	26,454	25,131
<b>Total funds</b>	<u>546,551</u>	<u>26,454</u>	<u>573,005</u>	<u>557,959</u>

The financial statements were approved by the board of trustees on 20/3/2023

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 2022**

#### **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 2022**

#### **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 2022**

<b>2 Grants and donations</b>	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Bradford City Challenge	-	3,000	3,000	2,000
CBDMC Community Gardening	-	5,000	5,000	-
CBDMC - Disability Facilities	-	29,510	29,510	-
CBMDC Queen's Platinum Jubilee Grant	-	500	500	-
CBMDC Additional Restrictions Grant	-	4,070	4,070	-
CBMDC - Transformation Fund	-	3,739	3,739	-
CBMDC Community Building Grants	-	2,706	2,706	2,706
CBMDC Household Support Fund 1	-	600	600	-
CBMDC Household Support Fund 2	-	3,000	3,000	9,695
CBMDC Household Support Fund 3	-	12,500	12,500	-
CBMDC Household Support Fund 4	-	7,700	7,700	-
People's Health Trust Active Communities	-	11,984	11,984	-
Leeds Diocese	-	22,551	22,551	17,108
Tesco Community Grant	-	1,500	1,500	-
The Wilats Fund	-	12,500	12,500	-
All Churches Trust	-	-	-	2,500
Arnold Clark Community Fund	-	-	-	1,000
Awards for All	-	-	-	9,995
Bradford Anglican Council for Social Aid	-	-	-	3,000
Bramall Foundation	-	-	-	10,000
Near Neighbours	-	-	-	1,650
Gift aid	20,944	-	20,944	19,684
Other donations	102,188	-	102,188	121,691
	<u>123,132</u>	<u>120,860</u>	<u>243,992</u>	<u>201,029</u>

<b>3 Staff costs and numbers</b>	2022	2021
	£	£
Gross salaries	63,931	50,608
Social security costs	4,615	2,499
Employment allowance	(4,615)	(2,499)
Pensions	3,046	1,795
	<u>66,977</u>	<u>52,403</u>

The average number of employees during the year was 4, being an average of 2.7 full time equivalent (2021: 4.3, 2.3 FTE). There were no employees with emoluments above £60,000.

<b>Defined contribution pension scheme</b>	2022	2021
	£	£
Costs of the scheme to the charity for the year	3,046	1,795

**The Parochial Church Council of The Ecclesiastical Parish Of  
St John, Bowling, Bradford  
Notes to the accounts continued  
for the year ended 31 December 2022**

<b>4 Restricted funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Bradford City Challenge	1,500	3,000	4,209	-	291
CBMDC Additional Restrictions	-	4,070	4,070	-	-
CBMDC Household Support 1	-	600	600	-	-
Awards for All	6,931	-	6,931	-	-
CBMDC Household Support 2	2,700	3,000	5,700	-	-
BACSA	3,000	-	-	-	3,000
Arnold Clark Community Fund	1,000	-	-	-	1,000
Tesco Community Grant	-	1,500	1,500	-	-
CBMDC Queen's Jubilee Grant	-	500	500	-	-
CBMDC Household Support 3	-	12,500	12,500	-	-
The Willats Trust	-	12,500	9,664	-	2,836
CBDMC - Disability Facilities	-	29,510	28,844	-	666
CBMDC Transformation Fund	-	3,739	3,739	-	-
CBMDC Community Building	-	2,706	1,783	-	923
CBDMC Community Gardening	-	5,000	592	-	4,408
CBMDC Household Support 4	-	7,700	7,700	-	-
People's Health Trust	-	11,984	696	-	11,288
Bramall Foundation	10,000	-	10,000	-	-
Leeds Diocese	-	20,051	20,041	-	10
Leeds Diocese energy funding	-	2,500	468	-	2,032
	<u>25,131</u>	<u>120,860</u>	<u>119,537</u>	<u>-</u>	<u>26,454</u>

<b>Fund name</b>	<b>Purpose of restriction</b>
Bradford City Challenge	Towards the running costs of Pete's Place.
CBMDC Additional Restrictions	VCS Support Management Scheme Transformation Fund – Organisational development for Pete's Place.
CBMDC Household Support 1	Household Support Fund for Winter Food.
Awards for All	Towards salaries and running costs of the community hub.
CBMDC Household Support 2	Towards food during Winter season.
BACSA	Funding from Bradford Anglican Council for Social Aid towards the running costs of Pete's Place.
Arnold Clark Community Fund	Towards the running costs of Pete's Place.
Tesco Community Grant	Towards the running costs of Pete's Place.
CBMDC Queen's Jubilee Grant	Jubilee Fund - Community Jubilee Celebrations.
CBMDC Household Support 3	Household Support Fund for Autumn Food.
The Willats Trust	Fund staff salaries an extra 20 hours per week.
CBDMC - Disability Facilities	Capital Funding for Disabled Facilities in Community Settings - Installation of electric doors and improvements needed to improve disabled access.
CBMDC Transformation Fund	Participate / VCS Organisational Upgrade of IT Services.
CBMDC Community Building	Community Utilities Grant for running costs of the Community Hub.
CBDMC Community Gardening	Community Led Gardening and Food Growing Grant - Develop community garden within the grounds of the vicarage.
CBMDC Household Support 4	Household Support Fund Autumn Food.
People's Health Trust	Active Communities Grant to fund Pete's Place staffing / project development and delivery.
Bramall Foundation	Towards building repair costs.
Leeds Diocese	Strategic development fund - towards Mission apprentice salary and operation support costs.
Leeds Diocese energy funding	Assistance towards winter fuel 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 2022**

<b>5 Tangible assets</b>	Equipment	Property improvement	Total
<b><u>Cost</u></b>	£	£	£
At 1 January 2022	12,243	500,711	512,954
Additions	-	-	-
At 31 December 2022	<u>12,243</u>	<u>500,711</u>	<u>512,954</u>
<b><u>Depreciation</u></b>			
At 1 January 2022	3,750	49,908	53,658
Charge for year	<u>2,449</u>	<u>10,014</u>	<u>12,463</u>
At 31 December 2022	<u>6,199</u>	<u>59,922</u>	<u>66,121</u>
<b><u>Net book value</u></b>			
At 31 December 2022	<u>6,044</u>	<u>440,789</u>	<u>446,833</u>
At 31 December 2021	<u>8,493</u>	<u>450,803</u>	<u>459,296</u>

<b>6 Debtors and prepayments</b>	2022	2021
	£	£
Accrued income	3,416	-
Other debtors	<u>297</u>	<u>-</u>
	<u>3,713</u>	<u>-</u>

<b>7 Cash at bank and in hand</b>	2022	2021
	£	£
Cash at bank	123,202	99,383
Cash in hand	<u>277</u>	<u>60</u>
	<u>123,479</u>	<u>99,443</u>

<b>8 Creditors and accruals</b>	2022	2021
	£	£
Accruals	<u>1,020</u>	<u>780</u>
	<u>1,020</u>	<u>780</u>

**9 Related party transactions**

**Trustee expenses**

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

**Trustee remuneration and benefits**

During the year, Janette Miller, a trustee was engaged on a freelance basis to provide admin services for the charity. She was paid £2,738 during the year for these services (2021: £2,310). The authority for this engagement arises from the governing document and meets the criteria set out in s185 of the Charities Act 2011.

**The Parochial Church Council of The Ecclesiastical Parish Of  
St John, Bowling, Bradford**  
**Notes to the accounts continued**  
**for the year ended 31 December 2022**

**9 Related party transactions continued**

**Trustee donations**

During the year, the aggregate amount of donations to the charity during the year, given without conditions was £28,342 (2021: £40,517).

**10 Operating leases**

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2022	2021
	£	£
Within one year	636	265
In the second to fifth years inclusive	265	-
Over five years from the balance sheet date	-	-
	<u>901</u>	<u>265</u>

# 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 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income</b>						
Grants and donations	123,132	157,483	120,860	43,546	243,992	201,029
Venue hire	25,755	19,347	-	-	25,755	19,347
Other earned income	7,041	5,718	-	-	7,041	5,718
VAT reclaim	6,146	-	-	-	6,146	-
Bank interest	8	6	-	-	8	6
<b>Total income</b>	<b>162,082</b>	<b>182,554</b>	<b>120,860</b>	<b>43,546</b>	<b>282,942</b>	<b>226,100</b>
<b>Expenditure</b>						
Salaries, NICs and pension	30,472	38,616	36,505	13,787	66,977	52,403
Training	-	-	-	618	-	618
Travel and subsistence	383	-	-	-	383	-
Phone	849	588	377	504	1,226	1,092
Utilities	7,280	4,785	1,589	1,655	8,869	6,440
Insurance	3,940	3,709	-	-	3,940	3,709
Cleaning	3,836	594	1,297	56	5,133	650
Repairs and maintenance	25,563	83,392	43,211	2,485	68,774	85,877
Resources and congregation exp.	7,249	4,217	17	1,979	7,266	6,196
Administration	2,826	1,838	1,406	703	4,232	2,541
Communications and marketing	478	1,740	489	160	967	1,900
Printing and stationery	1,745	1,715	237	182	1,982	1,897
Home mission - donations	897	120	-	-	897	120
Overseas mission - donations	6,000	7,500	-	-	6,000	7,500
Events and activities	1,561	911	34,409	7,736	35,970	8,647
Diocesan share	41,562	43,749	-	-	41,562	43,749
Bank charges	235	264	-	-	235	264
Independent examination	1,020	780	-	-	1,020	780
Depreciation	12,463	12,463	-	-	12,463	12,463
<b>Total expenditure</b>	<b>148,359</b>	<b>206,981</b>	<b>119,537</b>	<b>29,865</b>	<b>267,896</b>	<b>236,846</b>
<b>Net income / (expenditure)</b>	<b>13,723</b>	<b>(24,427)</b>	<b>1,323</b>	<b>13,681</b>	<b>15,046</b>	<b>(10,746)</b>
<b>Transfers between funds</b>	<b>-</b>	<b>2,364</b>	<b>-</b>	<b>(2,364)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>13,723</b>	<b>(22,063)</b>	<b>1,323</b>	<b>11,317</b>	<b>15,046</b>	<b>(10,746)</b>
<b>Fund balances brought forward</b>	<b>532,828</b>	<b>554,891</b>	<b>25,131</b>	<b>13,814</b>	<b>557,959</b>	<b>568,705</b>
<b>Fund balances carried forward</b>	<b>546,551</b>	<b>532,828</b>	<b>26,454</b>	<b>25,131</b>	<b>573,005</b>	<b>557,959</b>