

**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 2023**



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

**Annual Report and Financial Statements
for the year ended 31 December 2023**

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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 2023

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		
Paul Ayers		
Helen Eskriett		Appointed April 2023
Harold Kolawole		Appointed April 2023

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 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 2023

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

We have had another busy and successful year at St John's Bowling. We continue to operate a 7 day service and have seen our weekly footfall regularly rise to over 1000 people. The church congregation has grown in number with many new people attending from across the world. We have seen significant growth in the children's and youth ministries in the last year, with many new families now part of St John's Bowling Church.

St John's Bowling Hub continues to host many local partners as well as running our own community outreach projects. In particular, the Pete's Place project has continued to grow over the past 12 months and now has around 16 hours of weekly activity provision. This is primarily through the provision of food to the community through our Grub Club (low cost food shop), Grub Club Xtra (free emergency shopping) and the Pete's Place hot meal provision. These community support sessions attracted people from over 35 nations. We also provided over 2200 free hot meals for the community. Other activity sessions included arts and crafts sessions and English language tuition. In total, Pete's Place now supports over 100 local households each week. This work has flourished through strengthening our partnerships with other local organisations including schools and other charities. We have grown our staff and volunteer team in 2023, many thanks to some of our funders who have enabled this to take place. Special thanks to these volunteers who have given over 3500 hours of time serving at Pete's Place.

Our usual variety of community activities running from the Hub have increased in the past 12 months including hosting local faith groups, exercise classes and addiction support groups as well as providing space to rent for private bookings and events.

We continue to face challenges operating from, and maintaining our ageing buildings in order to meet the needs of our local community. We are raising funds for the 2nd stage of the roofing repair project to include dry rot remediation, and hope to see this undertaken in 2024.

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

Trustees' report (continued) for the year ended 31 December 2023

Financial review

The net income for the year was £51,464, including net income of £43,936 on unrestricted funds and net income of £7,528 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £151,432.

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 £260,000 which means that the reserves should be between £22,000 and £65,000.

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 and these are likely to cost around £100,000 leaving reserves in line with our policy.

Approved by the board of trustees on 25/03/2024

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 2023, which are set out on pages 6 to 14.

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

02/04/2024

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 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	156,096	141,857	297,953	243,992
Venue hire		27,738	-	27,738	25,755
Other earned income		9,573	-	9,573	7,041
VAT reclaim		5,497	-	5,497	6,146
Bank interest		6	-	6	8
Insurance claims		1,909	-	1,909	
Total income		200,819	141,857	342,676	282,942
Expenditure on:					
Salaries, NICs and pension	(3)	19,281	65,725	85,006	66,977
Clergy expenses		1,191	-	1,191	383
Phone and internet		4,287	-	4,287	1,226
Utilities		1,943	11,753	13,696	8,869
Insurance		4,450	-	4,450	3,940
Cleaning		2,957	158	3,115	5,133
Repairs and maintenance		40,715	7,772	48,487	68,774
Resources and congregation expenses		8,406	-	8,406	7,266
Administration		4,500	31	4,531	4,232
Communications and marketing		565	-	565	967
Printing and stationery		1,919	-	1,919	1,982
Home mission - donations		1,300	-	1,300	897
Overseas mission - donations		6,040	-	6,040	6,000
Events and activities		6,512	47,270	53,782	35,970
Diocesan share		39,484	-	39,484	41,562
Bank charges		248	-	248	235
Independent examination		1,071	-	1,071	1,020
Depreciation		13,634	-	13,634	12,463
Total expenditure		158,503	132,709	291,212	267,896
Net income / (expenditure)		42,316	9,148	51,464	15,046
Transfers between funds		1,620	(1,620)	-	-
Net movement in funds		43,936	7,528	51,464	15,046
Fund balances brought forward		546,551	26,454	573,005	557,959
Fund balances carried forward	(4)	590,487	33,982	624,469	573,005

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 2023

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	439,055	-	439,055	446,833
Total fixed assets		<u>439,055</u>	<u>-</u>	<u>439,055</u>	<u>446,833</u>
Current assets					
Debtors and prepayments	(6)	4,884	16,678	21,562	3,713
Cash at bank and in hand	(7)	151,077	17,304	168,381	123,479
Total current assets		<u>155,961</u>	<u>33,982</u>	<u>189,943</u>	<u>127,192</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	4,529	-	4,529	1,020
Total current liabilities		<u>4,529</u>	<u>-</u>	<u>4,529</u>	<u>1,020</u>
Net current assets / (liabilities)		<u>151,432</u>	<u>33,982</u>	<u>185,414</u>	<u>126,172</u>
Net assets		<u>590,487</u>	<u>33,982</u>	<u>624,469</u>	<u>573,005</u>
Funds					
Unrestricted funds		590,487	-	590,487	546,551
Restricted funds		-	33,982	33,982	26,454
Total funds		<u>590,487</u>	<u>33,982</u>	<u>624,469</u>	<u>573,005</u>

The financial statements were approved by the board of trustees on 25/03/2024

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 2023

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, if 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 2023

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 2023

2 Grants and donations	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Archbishop Fund	-	200	200	-
Bradford City Challenge Foundation	-	5,000	5,000	3,000
CBMDC Community Building Grants	-	4,000	4,000	2,706
CBMDC Household Support Fund 4	-	5,800	5,800	7,700
CBMDC Household Support Fund 5	-	29,280	29,280	-
CBMDC King's Coronation	-	200	200	-
Leeds Diocese	-	24,894	24,894	22,551
Department for Culture, Media and Sport DCMS	-	16,678	16,678	-
People's Health Trust Active Communities	-	20,305	20,305	11,984
Sainsbury Family Charitable Trusts	-	1,500	1,500	-
The Joseph Rank Trust	-	12,500	12,500	-
The Wilats Trust	-	16,000	16,000	12,500
UK Shared Prosperity Fund	-	5,500	5,500	-
CBDMC Community Gardening	-	-	-	5,000
CBDMC - Disability Facilities	-	-	-	29,510
CBMDC Queen's Platinum Jubilee Grant	-	-	-	500
CBMDC Additional Restrictions Grant	-	-	-	4,070
CBMDC - Transformation Fund	-	-	-	3,739
CBMDC Household Support Fund 2	-	-	-	3,000
CBMDC Household Support Fund 3	-	-	-	12,500
Tesco Community Grant	-	-	-	1,500
CBMDC Household Support Fund 1	-	-	-	600
Gift aid	20,587	-	20,587	20,944
Other donations	135,509	-	135,509	102,188
	<u>156,096</u>	<u>141,857</u>	<u>297,953</u>	<u>243,992</u>

3 Staff costs and numbers	2023	2022
	£	£
Gross salaries	80,871	63,931
Social security costs	5,746	4,615
Employment allowance	(5,649)	(4,615)
Pensions	4,038	3,046
	<u>85,006</u>	<u>66,977</u>

The average number of employees during the year was 4.7, being an average of 3.1 full time equivalent (2022: 4, 2.7 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023	2022
	£	£
Costs of the scheme to the charity for the year	4,038	3,046
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	186	297

The Parochial Church Council of The Ecclesiastical Parish Of St John, Bowling, Bradford
Notes to the accounts continued
for the year ended 31 December 2023

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Bradford City Challenge Fdn.	291	5,000	5,291	-	-
BACSA	3,000	-	3,000	-	-
Arnold Clark	1,000	-	1,000	-	-
The Wilats Trust	2,836	16,000	18,836	-	-
BDMC - Disability Fund	666	-	666	-	-
BDMC - Community Building	923	4,000	4,923	-	-
BDMC - Community Garden	4,408	-	4,408	-	-
BDMC - Autumn Food	-	5,800	5,800	-	-
Peoples Health	11,288	20,305	16,087	(1,620)	13,886
Leeds Diocese	10	24,894	24,904	-	-
Leeds Diocese Energy Funding	2,032	-	2,032	-	-
BDMC - Household Support	-	29,280	21,391	-	7,889
BDMC - Coronation	-	200	200	-	-
Archbishop Fund	-	200	76	-	124
UK Shared Prosperity Fund	-	5,500	5,500	-	-
Sainsbury Family Trusts	-	1,500	-	-	1,500
The Joseph Rank Trust	-	12,500	1,917	-	10,583
DCMS	-	16,678	16,678	-	-
	<u>26,454</u>	<u>141,857</u>	<u>132,709</u>	<u>(1,620)</u>	<u>33,982</u>

Fund name	Purpose of restriction
Bradford City Challenge Fdn.	Towards the running costs of Pete's Place.
BACSA	Funding from Bradford Anglican Council for Social Aid towards the running costs of Pete's Place.
Arnold Clark	Towards the running costs of Pete's Place.
The Wilats Trust	Fund staff salaries an extra 20 hours per week.
BDMC - Disability Fund	Capital Funding for Disabled Facilities in Community Settings - Installation of electric doors and improvements needed to improve disabled access.
BDMC - Community Building	Community Utilities Grant for running costs of the Community Hub.
BDMC - Community Garden	Community Led Gardening and Food Growing Grant - Develop community garden within the grounds of the vicarage.
BDMC - Autumn Food	Towards household support and food provision.
Peoples Health	Active Communities Grant to fund Pete's Place staffing / project development and delivery. The transfer relates to Computer purchases.
Leeds Diocese	Strategic development fund - towards Mission apprentice salary and operation support costs.
Leeds Diocese Energy Funding	Assistance towards winter fuel costs.
BDMC - Household Support	Towards household support and food provision.
BDMC - Coronation	Coronation Fund - Community Coronation Celebrations.
Archbishop Fund	To support evangelism through a local school Christian Union.
UK Shared Prosperity Fund	To meet the needs of the Cost of Living Crisis in the Community.
Sainsbury Family Trusts	To fund cook and eat sessions.
The Joseph Rank Trust	Mission work with asylum seekers and refugees.
DCMS	Funding through the Community Organisations Cost of Living Fund.

The Parochial Church Council of The Ecclesiastical Parish Of St John, Bowling, Bradford
Notes to the accounts continued
for the year ended 31 December 2023

5 Tangible assets	Equipment	Property improvement	Total
<u>Cost</u>	£	£	£
At 1 January 2023	12,243	500,711	512,954
Additions	5,856	-	5,856
At 31 December 2023	18,099	500,711	518,810
<u>Depreciation</u>			
At 1 January 2023	6,199	59,922	66,121
Charge for year	3,620	10,014	13,634
At 31 December 2023	9,819	69,936	79,755
<u>Net book value</u>			
At 31 December 2023	8,280	430,775	439,055
At 31 December 2022	6,044	440,789	446,833

6 Debtors and prepayments	2023	2022
	£	£
Accrued income	21,017	3,416
Other debtors	186	297
	21,562	3,713

7 Cash at bank and in hand	2023	2022
	£	£
Cash at bank	168,369	123,202
Cash in hand	12	277
	168,381	123,479

8 Creditors and accruals	2023	2022
	£	£
Accruals	4,529	1,020
	4,529	1,020

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 £3,472 during the year for these services (2022: £2,738). 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 2023

9 Related party transactions continued

Donations from trustees and related parties

The total aggregate value of unconditional donations to the charity from the trustees or related parties was £71,504 (2022: £28,342).

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:	2023	2022
	£	£
Within one year	4,911	636
In the second to fifth years inclusive	4,336	265
Over five years from the balance sheet date	-	-
	<u>9,247</u>	<u>901</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 2023

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
Income						
Grants and donations	156,096	123,132	141,857	120,860	297,953	243,992
Venue hire	27,738	25,755	-	-	27,738	25,755
Other earned income	9,573	7,041	-	-	9,573	7,041
VAT reclaim	5,497	6,146	-	-	5,497	6,146
Bank interest	6	8	-	-	6	8
Insurance claims	1,909	-	-	-	1,909	-
Total income	200,819	162,082	141,857	120,860	342,676	282,942
Expenditure						
Salaries, NICs and pension	19,281	30,472	65,725	36,505	85,006	66,977
Training	-	-	-	-	-	-
Clergy expenses	1,191	383	-	-	1,191	383
Phone and internet	4,287	849	-	377	4,287	1,226
Utilities	1,943	7,280	11,753	1,589	13,696	8,869
Insurance	4,450	3,940	-	-	4,450	3,940
Cleaning	2,957	3,836	158	1,297	3,115	5,133
Repairs and maintenance	40,715	25,563	7,772	43,211	48,487	68,774
Resources and congregation expenses	8,406	7,249	-	17	8,406	7,266
Administration	4,500	2,826	31	1,406	4,531	4,232
Communications and marketing	565	478	-	489	565	967
Printing and stationery	1,919	1,745	-	237	1,919	1,982
Home mission - donations	1,300	897	-	-	1,300	897
Overseas mission - donations	6,040	6,000	-	-	6,040	6,000
Events and activities	6,512	1,561	47,270	34,409	53,782	35,970
Diocesan share	39,484	41,562	-	-	39,484	41,562
Bank charges	248	235	-	-	248	235
Independent examination	1,071	1,020	-	-	1,071	1,020
Depreciation	13,634	12,463	-	-	13,634	12,463
Total expenditure	158,503	148,359	132,709	119,537	291,212	267,896
Net income / (expenditure)	42,316	13,723	9,148	1,323	51,464	15,046
Transfers between funds	1,620	-	(1,620)	-	-	-
Net movement in funds	43,936	13,723	7,528	1,323	51,464	15,046
Fund balances brought forward	546,551	532,828	26,454	25,131	573,005	557,959
Fund balances carried forward	590,487	546,551	33,982	26,454	624,469	573,005