

# **TRINITY MINISTRIES BRADFORD**

**(A company limited by guarantee)**

**Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> September 2022**

**Charity Number 1160708  
Company Number 09216364**

# **TRINITY MINISTRIES BRADFORD**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30<sup>th</sup> September 2022**

The trustees, who are also directors for the purpose of company law, present their report and accounts for the year ended 30<sup>th</sup> September 2022 which have been prepared in accordance with Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1<sup>st</sup> January 2015) and in accordance with the special provisions of Part VII of the Companies Act relating to Small Entities.

### **Reference and Administrative Information**

Charity Name	Trinity Ministries Bradford
Charity No	1160708
Company No	09216364

Registered Office and operational address	30 Avondale Crescent Shipley West Yorkshire BD18 4QS
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### **Trustees and Management Committee**

During the year ended 30<sup>th</sup> September 2022 the following served as Directors and Charity Trustees

Adrian Watts	Chairman
Geoff Gobbett	
Jonathan Clifton	

An employee, Thomas Swinney, although not a Director or Trustee, served as Treasurer during the period and was a member of the Management Committee.

<b>Independent Examiner</b>	David Elkin FCA, 23 Soper Grove, Basingstoke, Hants, RG21 5PU
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<b>Banker</b>	CAF Bank plc, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ
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The Charity does not have any other formal advisors, legal or otherwise. However, where it is considered appropriate, such advice would be sought.

### **Aims and Objectives**

The trustees have had due regard to the charity Commission guidance on public benefit in deciding what activities the charity should undertake.

The aims of the Charity are, for the public benefit, to advance the Christian faith in accordance with the statement of beliefs of Fellowship of Independent Evangelical Churches, in West Yorkshire and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit and to fulfill such other purposes which are exclusively charitable according to the law of England and Wales and are connected to the charitable work of the Charity.

### **Achievement and performance**

Trinity Ministries Bradford continues to operate in Bradford through Trinity Church Bradford. Trinity Church meets every Sunday at 10.30am in the Midland Hotel. The Midland Hotel is situated in the centre of Bradford and is easily accessible by excellent transport links across Bradford. There is also a weekly midweek meeting for Bible study and prayer and an in-house

## **TRINITY MINISTRIES BRADFORD**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30<sup>th</sup> September 2022**

training course that runs on Sunday afternoons during term time. Trinity Church also runs occasional events and courses including Quiz Nights, an introduction to the Bible course called *The God who makes Himself known* and the Marriage Course. Next year, a parenting course is planned. In December 2021, Trinity Church held their annual Carols by Candlelight event at Victoria Hall, Saltaire, which has excellent links with the local community. With over 120 people attending, the Main Hall was full and Trinity Church Bradford is booked to return for a similar event in December 2022.

As well as being a church for a number of students at Bradford University, Trinity Church Bradford also supports Bradford University Christian Union (CU) in a number of ways. As well as providing advice as and when needed, Trinity Church Bradford also provides speakers on a regular basis at CU meetings and events as well as helping with follow-up from their events week. Trinity Church also runs an annual four day intensive Bible conference called Trinity Bible Week. The conference runs each year the week before Fresher's week and is open to all students, regardless of what church they go to. Trinity Church Bradford also provides a CU training day for events week in February and a training day for the new CU exec in June.

Trinity Church is continuing to produce resources to equip members of the church to share the message of Christianity with others. The apologetics book *Reflection: Made to be like him* and the introduction to the Bible course *The God who makes himself known*, both published in house and printed locally at Bradford University, have been used by members of the church family throughout the year. Furthermore, Trinity Church Sunday school continues to run during our Sunday morning service to provide age appropriate teaching to the growing number of children in the church.

Mr. Thomas Swinney and Mr. Adrian Watts are the pastors of Trinity Church Bradford and receive salaries from Trinity Ministries Bradford.

#### **Financial Review**

The financial statements show the transactions for Trinity Church Bradford for the year ended 30<sup>th</sup> September 2022. Income for the year was £38,925 (2021 £43,365). Expenditure for the year was £46,337 (2021 £38,535).

In 2022 a 10% reduction in giving and a 20% increase in costs resulted in the 2021 surplus of £4,830 changing to a deficit of £7,412 in 2022. It is anticipated that there will be no further decrease in giving during 2023 with the possibility of an increase. Cost rose significantly in 2022 due to normal weekly meetings being held at the Midland Hotel compared with 2021 when there were less than 3 months due to Covid restrictions. The level of salaries paid to the co-Pastors in 2021 continued throughout 2022. However, the amounts paid to both continue to be below the contracted rates. As in previous years, both have waived any further claim on unpaid salaries.

The trustees have approved the attached financial statements which show a true and fair view of the financial activity for the year ended 30<sup>th</sup> September 2022 and the state of affairs at 30<sup>th</sup> September 2022.

#### **Reserves Policy**

Trinity Ministries Bradford reserves at 30<sup>th</sup> September 2022, excluding fixed assets, represented under 2-month's expenditure (2021 4-months). Current reserves are significantly below the target level of reserves of 3 – 4 months expenditure. Both Mr. Swinney and Mr Watts intend to continue to accept less than their full salaries, with reduced amounts in the following year to facilitate maintaining expenditure in line with income and holding reasonable levels of reserves. The trustees are confident that Trinity Ministries

**TRINITY MINISTRIES BRADFORD**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30<sup>th</sup> September 2022**

Bradford will continue to progress successfully within the funds available. However, if there is any doubt action will be taken to ensure that Trinity Ministries will remain solvent.

**Risk Management**

The trustees are experienced in Christian Ministry and are aware of the major risks to which the Charity is exposed and have established systems to mitigate these risks.

**Structure, Governance and Management**

The organisation is a charitable company limited by guarantee, incorporated on 12<sup>th</sup> September 2014 and registered as a charity on 2<sup>nd</sup> March 2015. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are required to be elected annually at the Annual General Meeting.

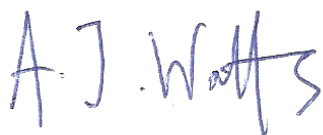
Members of the Management Committee are experienced in Christian ministry and give their time voluntarily, although in his role as a paid co-pastor Mr. Adrian Watts, a trustee, received a salary. Similarly, in his role as a paid co-pastor, Mr. Thomas Swinney, a member of the management committee, but not a trustee, received a salary.

**Responsibilities of the Management Committee**

The Management Committee is responsible for preparation of the financial statements and the maintenance of the accounting records and the required policies to enable them to be prepared accurately.

The Management Committee have decided that the company is exempt from audit. Mr David Elkin FCA, was requested to complete an independent examination of the Charity. The accounts have been prepared on the historic cost and accruals basis and include the accounting policies on page 7, and accurately set out the financial activities of the Charity.

Approved by the Management Committee on 20/06/2023 and signed on its behalf by:



Mr. Adrian Watts (Director)

**Independent Examiner's Report to the Trustees of Trinity Ministries Bradford**  
**Charity No 1139071**

I report on the accounts of the company for the year ended 30<sup>th</sup> September 2022, which are set out on pages 5 to 10.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

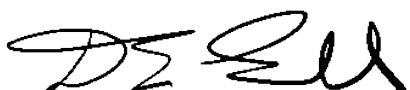
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Elkin FCA  
23 Soper Grove  
Basingstoke  
Hants, RG21 5PU

# TRINITY MINISTRIES BRADFORD

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30th September 2022

		2022	2021
	Notes	TOTAL FUNDS	TOTAL FUNDS
<b>INCOMING RESOURCES</b>			
Incoming Resources from Donors	2a	38,755	43,272
Other Voluntary Incoming Resources	2b	16	0
Income from Charitable and Ancillary Trading	2c	154	93
		<b>38,925</b>	<b>43,365</b>
<b>RESOURCES EXPENDED</b>			
Charitable Activities	3a	46,081	38,422
Governance Costs	3b	256	113
		<b>46,337</b>	<b>38,535</b>
<b>NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>(7,412)</b>	<b>4,830</b>
<b>DEPRECIATION</b>	<b>5</b>	<b>73</b>	<b>73</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(7,485)</b>	<b>4,757</b>
<b>BROUGHT FORWARD 1st October 2021</b>		<b>14,172</b>	<b>9,415</b>
<b>CARRIED FORWARD 30th September 2022</b>		<b>6,687</b>	<b>14,172</b>

**TRINITY MINISTRIES BRADFORD**  
**BALANCE SHEET as at 30th September 2022**

		2022 £	2021 £
	Notes		
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	5	292	365
		<b>292</b>	<b>365</b>
<b>CURRENT ASSETS</b>			
Debtors	6	2,793	7,022
Cash in Bank and In Hand		4,162	7,085
		<u>6,955</u>	<u>14,107</u>
<b>LIABILITIES</b>			
Amounts falling due within one year	7	(560)	(300)
<b>NET CURRENT ASSETS</b>		<b>6,395</b>	<b>13,807</b>
<b>LIABILITIES</b>			
Falling due in more than one year	7	0	0
<b>TOTAL NET ASSETS</b>		<u><b>6,687</b></u>	<u><b>14,172</b></u>
<b>CHARITY FUNDS</b>			
Trinity Church	9	6,687	14,172
		<u><b>6,687</b></u>	<u><b>14,172</b></u>

The notes on pages 7 to 10 form part of these accounts

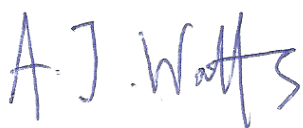
For the year ending 30th September 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities.

The accounts were approved by the trustees on the 20th June 2023 and signed on their behalf by:



Adrian Watts (Director)

## **TRINITY MINISTRIES BRADFORD**

### **NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 30<sup>th</sup> September 2022**

#### **1. ACCOUNTING POLICIES**

##### **(a) Basis of Accounting**

The financial statements have been prepared using the historical cost convention and accruals basis and are in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for smaller entities (the FRSSE) (effective 1st January 2015) and in accordance with the special provisions of Part 7 of the Companies Act 2006 relating to small entities.

The accounts include all transactions, assets and liabilities for which the Charity is responsible under law.

##### **(b) Fund Accounting**

Unrestricted funds are available to use at the discretion of the trustees in furtherance of the Charities objectives.

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

##### **(c) Incoming Funds**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable certainty. The following specific policies apply:

Voluntary income by means of donations or gifts is included on receipt. Gift Aid recoverable on voluntary income is included when the voluntary income is recognized.

Grants and legacies to the Charity are accounted for as soon as the Charity is notified of its legal entitlement to the amount due.

Interest and investment income is included when receivable.

##### **(d) Resources Used**

Expenditure is recognised on an accruals basis as a liability is incurred, including the cost of unrecoverable VAT.

Charitable expenditure includes the costs incurred by the charity in delivering its activities to and services to its beneficiaries. These include costs directly attributable to its activities and services, costs to support them and costs associated with meeting the statutory and constitutional requirements of the Charity, including the strategic management of the charity.

Donated services are included at the value to the charity where this value can be quantified. The value of services provided by volunteers has not been included in these accounts.

The number of financial transactions is small and the Management Committee time on strategic review is small in relation to total time so no specific management cost has been allocated to governance.

##### **(e) Fixed Assets**

Fixed assets are stated at cost less accumulated depreciation. Amounts over £250 are capitalised. Depreciation is calculated to write-off the asset over an estimated life of 4 years. Church bibles with an anticipated long life are depreciated over 10 years.

##### **(f) Current Assets**

Amounts owing to the Charity, including income tax, are shown as debtors. Where appropriate a provision for amounts that may prove uncollectable is deducted.



# TRINITY MINISTRIES BRADFORD

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30th September 2022

### 2 INCOMING RESOURCES

	2022	2021
	TOTAL	TOTAL
<b>2a Incoming resources from Donors</b>		
With Gift Aid	24,883	29,288
Income Tax Recovered on Gift Aid	6,223	6,774
Collections and Sundry Donations	7,649	7,210
	<u>38,755</u>	<u>43,272</u>
<b>2b Income from Investments</b>		
Interest on Bank Accounts and Gift Aid	16	0
	<u>16</u>	<u>0</u>
<b>2b Income from Charitable and Ancillary Trading</b>		
Meals and Events	10	0
Sale of Books	144	93
	<u>154</u>	<u>93</u>
<b>TOTAL INCOMING RESOURCES</b>	<u><u>38,925</u></u>	<u><u>43,365</u></u>

### 3 RESOURCES USED

#### 3a Charitable Activities Directly Relating to the Work of the Church

Payroll	38,600	36,200
Meals and Events	10	0
Carols by Candlelight	545	0
Services & Music	164	136
Rental of Rooms for Services	5,526	1,000
Office Expenses	394	140
Equipment	34	0
Information Technology	144	265
Insurance	321	316
Bank Charges	90	87
Books for resale	119	84
Publicity	134	195
<b>TOTAL RESOURCES USED</b>	<u><u>46,081</u></u>	<u><u>38,422</u></u>

#### 3b Governance Costs

Other	156	13
Independent Examiner's Expenses	100	100
	<u><u>256</u></u>	<u><u>113</u></u>
<b>TOTAL RESOURCES USED</b>	<u><u>46,337</u></u>	<u><u>38,535</u></u>

# TRINITY MINISTRIES BRADFORD

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30st September 2022

### 4 TRUSTEE AND EMPLOYEE INFORMATION

#### Trustee Information

Mr Adrian Watts, a trustee, is employed as a full-time pastor under the authority to pay a trustee which is contained in the articles of association. During the year he was paid £19,300 (2021 £18,100 restated)

#### Employee Information

	2022	2021
Number of employees	2	2
Salaries	38,600	36,200
National Insurance	0	0
	<b>38,600</b>	<b>36,200</b>

Both employees, Mr. Swinney and Mr. Watts declined to accept their full salary for the year and have waived their right to any further claim on these amounts.

### 5 FIXED ASSETS

	Musical Instruments	PA, AV & Computer Equipment	Church Bibles	TOTAL
<b>Actual Cost</b>				
As at 1st October 2021	3,547	1,600	730	5,877
Additions	0	0	0	0
As at 30st September 2022	3,547	1,600	730	5,877
<b>Accumulated Depreciation</b>				
As at 1st October 2021	3,547	1,600	365	5,512
Charge for the year	0	0	73	73
As at 30th September 2022	3,547	1,600	438	5,585
<b>Net Value</b>				
As at 30th September 2022		0	0	292
As at 30th September 2021		0	0	365

### 6 DEBTORS

	2022	2021
Income Tax Recoverable	2,303	6,812
Other Debtors and Prepayments	490	210
	<b>2793</b>	<b>7022</b>

# TRINITY MINISTRIES BRADFORD

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 30st September 2022

### 8 LIABILITIES

	2022	2021
<b>Falling due within one year</b>		
Income Tax and other associated costs	0	0
Other Creditors	560	300
	<b>560</b>	<b>300</b>

### 8 TAXATION

As a Charity, Trinity Ministries Bradford is exempt from tax on income and gains falling with section 505 of the Taxes Act 1988 or section 256 of the Taxation on Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

### 9 FUND DETAILS

The general fund is held for the use of the trustees for the promotion of the objects of the Charity.

### 10 RELATED PARTIES

The Charity does not have any related parties

### 11 CONTROLLING PARTIES

The Charity is controlled by the trustees