

# **TRINITY MINISTRIES BRADFORD**

**(A company limited by guarantee)**

## **Annual Report and Financial Statements For the year ended 30<sup>th</sup> September 2017**

**Charity Number 1160708  
Company Number 09216364**

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**TRINITY MINISTRIES BRADFORD**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30<sup>th</sup> September 2017**

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 2017 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 2017 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.

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

**Banker**    CAF Bank plc, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ

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 training course that runs on Sunday afternoons during term time. Trinity Church also runs occasional events and courses including Quiz

## **TRINITY MINISTRIES BRADFORD**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30<sup>th</sup> September 2017**

Nights, an introduction to the Bible course called *The God who makes Himself known* and the Marriage Course.

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. Adrian Watts is an advisor to the CU committee and attends regular meeting with them. 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 is continuing to look at producing additional resources to equip members of the church to share the message of Christianity with others. One resource that is in the pipeline is an apologetics book that is being written by one of the co-pastors (Thomas Swinney) which seeks to persuade people of the credibility of Christianity. It is envisaged that together with the introduction to the Bible course *The God who makes himself known*, the book will be published in house and printed locally at Bradford University in 2018. We are also looking at starting a Sunday school to run during our Sunday morning service to provide age appropriate teaching to the 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 2017. Income for the year was £53,901 (2016 £43,775). Expenditure for the year was £50,337 (2016 £39,146).

The higher level of giving allowed both employees, Mr. Swinney and Mr. Watts to accept a higher proportion of their salaries than in previous years. Again, both have waived their right to 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 2017 and the state of affairs at 30<sup>th</sup> September 2017.

#### **Reserves Policy**

TMB reserves at 30<sup>th</sup> September 2017, excluding fixed assets, represented 2.6 (2016 – 2.7) months expenditure. It is the intention of the trustees that when achievable, the level of reserves should be built up to represent 3 – 4 months expenditure. However, in the meantime, the trustees are confident that Trinity Ministries Bradford can continue to progress successfully.

#### **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

**TRINITY MINISTRIES BRADFORD**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30<sup>th</sup> September 2017**

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.

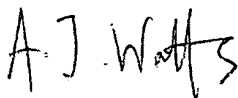
Members of the Management Committee are experienced in Christian ministry and give their time voluntarily, although in his role as a paid co-pastor Mr. Adrian Watts, a trustee, received a salary. Similarly, in his role as a paid co-pastor, Mr. Thomas Swinney, a member of the management committee but 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 25/06/2018 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A.J. Watts', with a stylized flourish at the end.

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 2017, 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 2017

		2017	2016
	Notes	TOTAL FUNDS	TOTAL FUNDS
<b>INCOMING RESOURCES</b>			
Incoming Resources from Donors	2a	52,577	43,492
Other Voluntary Incoming Resources	2b	0	0
Income from Charitable and Ancillary Trading	2c	514	263
		<u>53,091</u>	<u>43,755</u>
<b>RESOURCES EXPENDED</b>			
Charitable Activities	3a	50,224	39,071
Governance Costs	3b	113	75
		<u>50,337</u>	<u>39,146</u>
<b>NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>2,754</b>	<b>4,609</b>
<b>DEPRECIATION</b>	5	73	0
<b>NET MOVEMENT IN FUNDS</b>		<u>2,681</u>	<u>4,609</u>
<b>BROUGHT FORWARD 1st October 2016</b>		<b>8,879</b>	<b>4,270</b>
<b>CARRIED FORWARD 30th September 2017</b>		<u><u>11,560</u></u>	<u><u>8,879</u></u>

**TRINITY MINISTRIES BRADFORD**  
**BALANCE SHEET AS AT 31ST DECEMBER 2017**

		2017 £	2016 £
	Notes		
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	5	657	0
		<b>657</b>	<b>0</b>
<b>CURRENT ASSETS</b>			
Debtors	6	9,534	8,388
Cash in Bank and In Hand		1,737	944
		<u>11,271</u>	<u>9,332</u>
<b>LIABILITIES</b>			
Amounts falling due within one year	7	(369)	(453)
<b>NET CURRENT ASSETS</b>		<b>10,903</b>	<b>8,879</b>
<b>LIABILITIES</b>			
Falling due in more than one year	7	0	0
<b>TOTAL NET ASSETS</b>		<u><b>11,560</b></u>	<u><b>8,879</b></u>
<b>CHARITY FUNDS</b>			
Trinity Church	9	11,560	8,879
		<u><b>11,560</b></u>	<u><b>8,879</b></u>

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

For the year ending 30th September 2015 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 (effective 1st January 2015).

The accounts were approved by the trustees on the 25th June 2018 and signed on their behalf by:

*A. J. Watts*

Adrian Watts (Director)

## **TRINITY MINISTRIES BRADFORD**

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

**For the year ended 30<sup>th</sup> September 2017**

#### **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 1<sup>st</sup> 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 in 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 of 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 and 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 2017

### 2 INCOMING RESOURCES

	2017	2016
	TOTAL	TOTAL
<b>2a Incoming resources from Donors</b>		
With Gift Aid	28,535	24,196
Income Tax Recovered on Gift Aid	7,256	6,049
Collections and Sundry Donations	16,786	13,247
	<u>52,577</u>	<u>43,492</u>
<b>2b Income from Investments</b>		
Interest on Bank Accounts	0	0
	<u>0</u>	<u>0</u>
<b>2b Income from Charitable and Ancillary Trading</b>		
Meals and Events	420	245
Sale of Books	93	18
	<u>514</u>	<u>263</u>
<b>TOTAL INCOMING RESOURCES</b>	<u><u>53,091</u></u>	<u><u>43,755</u></u>

### 3 RESOURCES USED

<b>3a Charitable Activities Directly Relating to the Work of the Church</b>		
Payroll	43,171	32,430
Outreach	58	590
Meals and Events	943	217
Services & Music	108	108
Rental of Rooms for Services	4,453	4,770
Office Expenses	389	277
Equipment	158	11
Phone & Internet	0	170
Insurance	304	324
Bank Charges	55	0
Visiting Speakers	200	0
Books	94	0
Publicity	290	174
Trinity Church Trust set up fee	0	0
<b>TOTAL RESOURCES USED</b>	<u><u>50,224</u></u>	<u><u>39,071</u></u>
<b>3b Governance Costs</b>		
Other	13	0
Independent Examiner's Expenses	100	75
	<u>113</u>	<u>75</u>
<b>TOTAL RESOURCES USED</b>	<u><u>50,337</u></u>	<u><u>39,146</u></u>

# TRINITY MINISTRIES BRADFORD

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30st September 2017

### 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 £15,708 (2015 £9,333)

#### Employee Information

No employees received emoluments in excess of £60,000 during the year (2015 - Nil)

	2017	2016
Number of employees	2	2
Salaries	43,171	31,416
National Insurance	0	1,014
	<b>43,171</b>	<b>32,430</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 this amount. There was no Employers NI for the year as it was covered by the Employment Allowance. Both employees have private pension schemes and have opted out

### 5 FIXED ASSETS

	Musical Instruments	PA, AV & Computer Equipment	Church Bibles	TOTAL
<b>Actual Cost</b>				
As at 1st October 2015	3,547	1,600		5,147
Additions	0	0	730	730
As at 30st September 2016	<b>3,547</b>	<b>1,600</b>	<b>730</b>	<b>5,877</b>
<b>Accumulated Depreciation</b>				
As at 1st October 2015	3,547	1,600		5,147
Charge for the year	0	0	73	73
As at 30th September 2016	<b>3,547</b>	<b>1,600</b>	<b>73</b>	<b>5,220</b>
<b>Net Value</b>				
As at 30th September 2016	<b>0</b>	<b>0</b>	<b>657</b>	<b>657</b>
As at 30th September 2015	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 6 DEBTORS

	2017	2016
Income Tax Recoverable	9,175	8,074
Other Debtors and Prepayments	358	314
	<b>9534</b>	<b>8388</b>

# TRINITY MINISTRIES BRADFORD

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30st September 2017

### 8 LIABILITIES

	2017	2016
<b>Falling due within one year</b>		
Income Tax and other associated costs	0	0
Other Creditors	369	453
	<u>369</u>	<u>453</u>
<b>Falling due after one year</b>	0	0

### 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