



Bridge Community Church Bury St Edmunds

Registered Charity No. 1192359

**(Incorporating West Road Church [Registered Charity No 1130270]
which merged with Bridge Community Church on 31 August 2021)**

**Trustees Annual Report for the combined entities
for the twelve months ended 31 December 2021**

BRIDGE COMMUNITY CHURCH
68 Queens Road, Bury St Edmunds, Suffolk IP33 3EW
Telephone No. 01284 723737
Email: hello@bridgecommunitychurch.co.uk

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Combined annual report of trustees for period ending 31st December 2021 for both West Road Church and its replacement Bridge Community Church.

SECTION A – Reference and administration details

i. Up until 31st August 2021

Charity name: WEST ROAD CHURCH
 Registered charity number: 1130270
 Charity's principal address: 68 Queens Road, Bury St Edmunds, Suffolk IP33 3EW
 Telephone No.: 01284 723737
 Email: office@westroadchurch.org.uk

Trustees

| Trustee name | Office | Name of body entitled to appoint trustee |
|-----------------------------|---------------------------|---|
| Charles James Baines | Honorary Church Treasurer | Board of Trustees of the Charity |
| Mark Gavin Anderson Barrell | Chairperson | |
| Jonathan Warnock | | |
| Philip Charles Sparkes | | |
| Paul Wallace | | |

ii. As from 1st September 2021

Charity name: BRIDGE COMMUNITY CHURCH
 Registered charity number: 1192359
 Charity's principal address: 68 Queens Road, Bury St Edmunds, Suffolk IP33 3EW
 Telephone No.: 01284 723737
 Email: hello@bridgecommunitychurch.co.uk

Trustees

| Trustee name | Office | Name of body entitled to appoint trustee |
|-----------------------------|---------------|---|
| Jonathan Warnock | | Board of Trustees of the Charity |
| Mark Gavin Anderson Barrell | Chairperson | |
| Paul Wallace * | | |
| Philip Charles Sparkes | | |
| Graham Jack | | |
| David William Oakley | | |

* Paul Wallace retired from the board of trustees in December 2021.

Staff workers

The Church grew from five to six staff workers in 2021 with the appointment of Carryl Bentley in May 2021 as the Charity's Community Development Coordinator to oversee, coordinate and deliver much of the church's community engagement in response to needs in the local community e.g., Food Bank, White Goods Provision, Utility Bill help etc.

- David Oakley, Senior Pastor, full-time
- Graham Jack, Community Pastor, full-time
- Emma Malcolm, Children and Families Worker, 28 hours per week
- Beverley Burroughs, Administrative and Finance Manager, 20 hours per week
- Alice Peterson, Youth and Young Adults Worker, full-time.
- Carryl Bentley, Community Development Coordinator 19 hours per week.

There is financial remuneration for four hours of cleaning a week by an associate of the church and a contracted self-employed cleaner does other cleaning.

SECTION B – Structure, governance and management

Governing documents (legal)

West Road Church (WRC) was registered until 31st August 2021 with the Charity Commission as an independent charity (Registered Charity No. 1130270) and governed by the following trust documents:

1. a Property Holding Trust Document of 27th January 1939 with a 2002 amendment,
2. a Congregational Funds Trust Document of 31st May 2009.

From 1st September 2021, West Road Church merged with Bridge Community Church and was registered as a Charitable Incorporated Organisation (Registered Charity Number 1192359) with the Charity Commission and governed by the following documents:

1. The Bridge Community Church Constitution (Foundation Model CG3)
2. The Bridge Community Church CIO handbook

Governing documents (spiritual)

Bridge Community Church has carried over the Statement of Beliefs from West Road Church and incorporated them into its governing documents. The 2009 Trust Deed for West Road Church, signed by Trustees, Elders and those employed in the advancement of religion in the Church (but not by the employed cleaner) has been replaced with the Bridge Community Church CIO handbook to provide guidance on Code of Practice for Trustees, Elders and Employees.

Bodies responsible for governance and management

Under both West Road and Bridge Community Church, Trustees provide the legal oversight of the charity and three other bodies manage church affairs:

1. The Elders have a pastoral brief and oversee the spiritual life of the church, ensuring that the church fulfils its objectives.
2. The employed Staff team meet weekly to implement the agreed strategy of the church to fulfil the objectives of the charity.
3. The Deacons have responsibility for the fabric of the church building and many of the routine functions of the church.

The Elders after formal and informal consultation with trustees, staff, deacons and appropriate others within the church make the major strategic and spiritual decisions for the church rather than using an election or vote system.

The Trustees met on the 4th January, 8th April, 16th August, 20th October, 14th December and 21st December in 2021 to discuss and oversee budget, cash flow, CIO

application/transition, annual reports, review of buildings insurance, safeguarding, staff contract renewals and staff pay review. Some of these meetings had to be conducted on Zoom due to Covid restrictions and where appropriate included the charity's external auditor and church elders.

The Elders met monthly for much of 2021 (sometimes via Zoom) to review implementation of strategy as well as addressing issues on Covid response, community support, CIO application, new church handbook, new staff handbook, marriage policy, church services and support groups. The eldership body in 2021 consisted of Graham Jack, Andrew Malcolm, David Oakley, Peter Rogerson (resigned in June 2021), Jonathan Warnock (Resigned in 2021) and Timothy Banks.

The composition of the deacon team in 2021 was Beverley Burroughs, Allen Beales (resigned in July 2021), Bob Brough (resigned in October 2021), Martin Burroughs, Emma Denton (Chair), Abigail Wallace and Paul Wallace (both resigned in December 2021). The deacons met bi-monthly (sometimes via Zoom) in their care for the church building and operating systems. Paul Wallace fulfilled the role as Covid Building Manager for the Church premises and provided risk assessments and guidelines on safe building use.

Besides the formal meetings, each body uses email to exchange opinions on issues. They also communicate with the wider church using email, social media, telephone calls, church services and letters. Additionally, there is regular interaction between members of the above bodies. The church also uses the Church Suite web-based management system to support those linked with the church. There is a church directory in electronic form for over 200 adults who have given their consent following new GDPR standards in 2018.

One Church meeting at two sites.

The Church subject to Covid restrictions and guidelines met weekly when permitted on Sundays at two different sites i.e., West Road Church building site and at Westley Middle School (in the open air in the car park). Despite different sites, there is substantial interaction between the members of both sites and share joint leadership.

During the Covid19 restrictions, the two sites combined to produce a weekly online Sunday morning service available via the church website and the church YouTube channel where the service is available on demand. On average over 300 people, a week accessed the service in 2021.

The church endeavours to balance openness to all with a recognition of those who declare acceptance of the church's doctrinal statement and/or a particular commitment to be actively involved in the life of the church. The church's activities are public activities and attended by both church members under West Road Church and partners under Bridge Community Church and individuals from our local community.

Policies

The trustees, elders and staff reviewed and updated all existing policies in 2021 and added some new policies for the new staff handbook in readiness for the CIO charitable status change. Trustees, elders and staff reviewed the staff handbook alongside an external source in order to complete the handbook in 2022. All church policies are in an electronic form.

Safeguarding

The Church's safeguarding team is led by Emma Malcolm (Children and Family worker), and the rest of staff are part of this team. Phil Sparkes is the liaison trustee for this team. The administrator oversees disclosures and liaises with the staff team. Staff and some key volunteers completed Safeguarding training (some via Zoom) sessions during 2021. Additionally, staff in consultation with the Trustees in 2021 completed a review of all safeguarding systems and practices.

All trustees, elders, staff workers or volunteers working with children, young people and adults with care and support needs have been subject to DBS checks and safeguarding training.

SECTION C – Objectives, associations and activities

Objectives

West Road Church's objectives (as stated in the Trust Deed of 31st May 2009 and mirroring the Congregational Funds Trust Deed) was until 31st August 2021 to advance the Christian faith, in accordance with the Statement of Beliefs. The church was to relieve sickness and financial hardship and to promote good health, locally, nationally and universally by the provision of goods, funds and services, including through the provision of counselling and support. The geographical scope envisaged was Bury St Edmunds and, as appropriate, the rest of the UK and the world. These objectives continue in the purposes of Bridge Community Church.

The vision of the church to be a Jesus centred people longing to see lives transformed in Bury St Edmunds and beyond has remained unchanged in the transition from West Road Church to Bridge Community Church. The 3G strategy of Grow, Go and Gather to fulfil the vision also remains in place.

Grow – The aim as life-long obedient learners of Jesus is to intentionally do life together; building bridges to connect with others through one to ones, mentoring, small groups, serving and supporting one another pastorally to help all grow to be more like Jesus. Specialist teams provide additional pastoral support to help people in need. The promotion for all to participate, serve and volunteer is part of church life to encourage personal and corporate growth. Through this, the church releases volunteers for public benefit.

Go – The aim is with the love of Jesus and in the power of the Holy Spirit to live out Christ's teaching, showing and telling others about Him at home, in the workplace, in our communities and through our partnerships to build bridges to reach out locally, nationally and internationally. Practically this involves engagement with the local community in offering support for families struggling with broken relationships, poor physical or mental health, economic hardship, hunger, debt and addiction. The church runs a foodbank, clothes exchange and offers signposting and support for those with needs. There are also special initiatives at Easter, Harvest and Christmas to reach out to people. This outward looking emphasis carries over into the support of overseas mission and equipping church people to advance the Christian faith at home, work and in their circles of influence.

Gather – The aim is that on Sundays and other days of the week to acknowledge Jesus as Lord as an expression of love and desire to experience God's presence through worship, prayer, communion, testifying and learning together from the Bible and each

other. In this way, hundreds of people receive comfort, encouragement and support for daily life in facing physical, psychological, emotional, spiritual and relational challenges. The church also offers opportunities for people of no, little or different faiths to explore Christianity as the services are open to all in addition to the church running specialist courses such as Alpha.

Associations

Although the church is independent, it is passionate about partnership as it co-operates and collaborates with other churches and agencies in Bury St Edmunds and beyond. In 2021, locally the church continued to support Churches Together, Bury Christian Youth and Sporting 87. Additionally, the church partners with Fair Share, local supermarkets, Suffolk Council and the Bury St Edmunds Foodbank Association in our efforts bring poverty relief to people who are struggling on the west side of Bury St Edmunds.

Nationally, the church is part of the "Partnership" network to support other churches and initiatives and it is exploring possibilities with the Synergy Church Network to develop a disciple-making strategy. Internationally the church forms partnerships with Christian mission agencies to help advance the Christian faith overseas and share the good news in word and deed.

Church activities (When possible and permitted by Covid restrictions and guidelines)

West Road Site

Sunday

Morning Services with specialist programmes for children and youth

Monday

Alpha Course with Westley
Mums and Toddlers

Tuesday

Support Group Meetings

Wednesday

Morning: Ladies Prayer Hour
Evening: children and youth activities

Thursday

Friday

Coffee and cake drop-in community café

Westley Site

Sunday

Afternoon Service either in the open air at Westley Middle School or at West Road.

Monday

Coffee and cake: drop-in community café

Tuesday

Prayer time

Wednesday

Thursday

Friday

Over 150 adults, children and youth regularly attended Sunday services and groups across both church sites. 14 small groups met in private homes or via Zoom on a weekly or fortnightly basis for Bible study, prayer and mutual pastoral support. About 140 people attend these small 'Grow Groups'.

During 2021, Covid continued to affect much of the above activity as often connection with one another moved online (For example via Zoom, social media platforms and the church YouTube channel) or outside where restrictions and/or weather limitations led to adaptation, cutbacks or even some cancellations. Therefore, unlike previous years, the

church was unable to run a community fun day on a July, light parties for Halloween and Christmas and Easter activities were restricted. However, whilst there were restrictions, hundreds watched services online and scores were supported through visitation programme organised by the church. An acknowledgement of this visitation programme is that one staff member won a Suffolk Council award for the support offered to senior people in Bury St Edmunds during Covid.

SECTION D – Achievements and performance

The church implements and invests heavily (in terms time, finance, expertise, staff and volunteer efforts) in its 'Grow, Go and Gather' strategy in five primary areas. These five areas are church ministry, youth work, families/children, community work and mission (local, national and international). Therefore, achievements, performance and public benefit emerge primarily out of these target areas:

Church Ministry (£83,449 invested in this area in 2021 compared to £109,455 in 2020. This fall was due to over £26,000 for major repairs including a brand-new boiler and plumbing system in 2020)

In 2021 West Road site subject to Covid restrictions/guidelines gathered on Sunday mornings and Westley site in the afternoons. The aim of these meetings was to meet the needs of fellowship, worship, ministry and teaching. At these services following extensive risk assessments, the church put in place strict social distancing and coronavirus regulations. One response to these risk assessments was the implementation of a ticketing system to maintain social distancing which often meant numbers capped off to less than 100 with the exception of outdoor services such as baptisms or the new name launch celebration in September 2021 at Westley Middle School.

The Covid pandemic created a difficult climate for church gatherings as the church locked down the buildings. In response to the difficult circumstances, both sites collaborated to provide a weekly online service. Around 150 people viewed live the service on a Sunday morning and many hundreds more across the world accessed it on demand. Small groups met on Zoom to provide pastoral support and encouragement. Additionally, people have used phone calls, doorstep visits and walks to support others.

The church ministry goals for 2021 were to rebuild Sunday gatherings, however this proved difficult as the effects of Covid and frequent infection spikes made it difficult to gain any momentum for larger gatherings. The church did relaunch some small groups and community support groups (e.g., Monday Morning Coffee and Toddlers) during 2021. These steps were key to recalibrate the relational culture of the church for more resilience and to help the community around us rebuild social support structures.

Despite the difficulties, Sunday gatherings across both sites typically had lively engaging worship, accessible Bible teaching, kids work slots, community updates and when restrictions allowed warm fellowship between attendees. Many, who attend, love and appreciate the Sunday gatherings both physical and online as a key part of the church's strategy in fulfilling the vision to be a Jesus-centred people in Bury St Edmunds and beyond our town.

The Westley site, whilst operating under the same overall Bridge Community Vision, provided a strong sense of family and belonging to those who struggled with mental health, relational and financial breakdown, addiction and loss. The church is grateful for an

outstanding set of volunteer members who sacrificially give hours of compassionate support to many who are on a variety of journeys towards emotional and spiritual health.

This response has been even more remarkable with the loss of Westley Middle School either as a venue, thus needing to combine with the West Road site or to meet online or outside. This lack of our usual gathering place for a sense of consistent belonging and regular relational support led to the loss of around 50% of pre-pandemic attenders. Therefore, around 40 people regularly met every other week in the Westley Community Centre from October 2021.

Despite the challenges, meeting outside at Westley Middle School during the summer months provided opportunities for three combined congregation baptisms where new people joined the church. Church Picnics held every other week also provided opportunities for the Westley family to reconnect and restore the pre-pandemic sense of family. Additionally, the church has re-established the Shine children's work, café style brunches & bible study services to reach out through our Monday Morning coffee event, ballet and senior fitness classes, community work, and Alpha Courses.

Youth Work (*£48,705 invested in this area in 2021 compared to £39,560 in 2020. This increase was due to more investment in staff and higher levels of support and activities offered to young people both inside and outside of the church.*)

The emphasis for the church's youth work in 2021 was ...

Mental health support – The church's youth work team supported young people by advising them and helping them to speak to professionals about their experiences and problems. A number of young people experienced chronic anxiety and depression and suicidal thoughts during Covid restrictions that needed help. Practically the church helped young people to build up the courage to speak to their GP, to parents and to other professionals who are equipped to support them, including making referrals to safeguarding where necessary. One social worker recognised our Boizee support group was one of only two such groups for older teenage boys that met within Suffolk.

Family Support – The church's youth team supported families, advised parents and helped them to navigate difficult situations within schools, home-life and many other areas.

Relationship Building – With the lifting of restrictions, 15-30 young people attended the church's weekly specific youth programmes. In this setting, the young people spent time building relationships, encouraging positive social experiences with their peers and arranged external activities such as fitness activities at The Playground, Bury St. Edmunds, Jump-in, beach days and many more activities. The church look promoted healthy holistic lifestyles with lots of outdoor activities throughout the summer including a campout.

Charity Fundraising – In February 2021 the youth group fundraised for Cancer Research by setting a target of walking 500 miles throughout the month of February and doing a 12-hour livestream on YouTube with the aim of raising £1000. The young people ended up walking 537 miles, completing the 12-hour livestream and raising £2250 for Cancer Research.

Spiritual Growth - Over the course of the year, 4 young people were baptised and publicly shared their faith with others. Many of the church's young people invited their non-church going friends to the church and its events, to introduce others to Jesus. Additionally young leaders developed and grew in confidence with others in talking about faith and leading

small groups for young people. This has resulted in us seeing strong spiritual development in the church's young leaders.

Children and Families (£44,369 invested in this area in 2021 compared to £40,010 in 2020. This increase was due to more children's activities and launching a new community toddler group.)

The emphasis for the church's children and family work in 2021 was ...

Toddler Family Support - At the beginning of the year as lockdowns returned, many families had no connection with others, as their children were too young for school and restrictions prohibited many other activities. The church maintained contact by email, phone calls and started a weekly teatime "zoom toddler's story time" for young families to connect and to encourage communication skills for children who were getting extraordinarily little contact outside of their family home.

As restrictions eased, the church immediately started an "outside toddlers" weekly group in the Church's West Road site car park. The church received a grant from Suffolk County Council Locality budget to create a safe, fun outside space. This enabled the church to purchase outdoor matting, storage area and toys. The toddler group relaunched in Spring 2021. For babies born during lockdown, this was the first experience of meeting with other children in a play environment and it took several weeks to develop those vital play and communication skills that are necessary for normal childhood development. For parents and carers, this became a valuable meeting place and support after many months of isolation. The toddler group continued to develop as it provided a Covid safe indoor space later in the year including sensory play and soft play spaces.

Safeguarding – The church supported 22 children through crisis during 2021 as it provided an advocacy role for the families with other agencies and liaised with social care, education and health to offer an integrated package of support. One safeguarding incident occurred at our Westley site in April 2021 and advice was sought from Thirty-One Eight (A Christian safeguarding charity) and they along with the police helped us take the necessary steps to effectively navigate the issues that emerged.

Schools work - Whilst coaching was paused during lockdown, the church provided 40 "wellbeing family packs" to a local primary school. These packs contained family activities to complete at home especially for vulnerable families who could not connect digitally with the school.

Spiritual Growth - During Covid, the church's approach on providing Kids Church changed as it maintained the provision of weekly Christian content and connection via email, zoom and face-to-face activities.

Community Kids support – The church relaunched the midweek afterschool club providing activities for 0–11-year-olds and their parents.

Community Work (£51,614 invested in this area in 2021 compared to £42,633 in 2020. This increase was due to a rise in support offered due to the Covid crisis.)

As things opened up in 2021, the church had more opportunities to connect with people located on the west side of Bury St Edmunds who were struggling. Increasingly as restrictions eased the church provided a range of services, activities and events to meet local needs including coffee mornings, toddler group etc. The coffee mornings provided a

sense of community and a safe place for new friendships to develop particularly for those who are isolated and feeling lonely after the pandemic lock down season.

One event run in November 2021 was a clothing exchange event. This event postponed for safety reasons under government guidelines during the pandemic did eventually run for families who had not replaced clothes for 2 years. One highlight was seeing a refugee family collecting not just fresh clothes, but toys and bikes for the children. As ever, the aim of all of the church's activities is to provide relief for those who are financially vulnerable, struggling with isolation and mental health and move all towards greater resilience and independence.

Key community services provided by the church in 2021 included:

- Twice-weekly Food Parcels (including fresh vegetables, fruit, tins and cereals) delivered i.e., 148 food parcels a month to around 420 people translating to 1,776 food parcels delivered in 2021. This service supports families and individuals on benefits who struggle most.
- Emergency Food Boxes - Up to 10 food boxes, a month sent out to feed a family for a week (as well as toiletries and cleaning products) thus providing emergency meals for 350 people a year. The church's partners on this activity include Fare Share, Best Before Project, various local supermarkets and church members.
- Utility helps - Top ups of gas & electric for families who struggle cost the church £3220 in 2021 and the expectation is for this to increase considerably due to the rising cost of energy.
- Furniture & White goods support - When local families have a breakage, the church supports them in finding a good replacement and often move furniture items they source themselves but have no transport to collect. Additionally, the church now refers people to the Local Welfare Assistance Scheme (LWAS) run by Suffolk County Council, and so far, have secured two washing machines and a cooker for struggling families who have suffered breakages.
- Signposting - Where families are in debt, the church signposts them to appropriate services e.g., CAP. Additionally, we offer mentoring support for those seeking to move out of an addictive lifestyle that in some cases has caused the debt.
- Christmas Hampers – 62 community families supported in 2021 at a very expensive time of the year to help 173 people including 74 children.
- House for the Homeless – In partnership with Hope into the Action, the church helped purchase and upgrade a local house into a home for homeless people to transition into independent living.
- Garden Clearance (particularly where occupancy is threatened), people from church cleared rubbish and tidied up gardens for under-pressure families. If resources allow, the desire is for this to become a regular service, possibly helping families to grow their own vegetables.

Mission Partnerships (*£19,576 invested in this area in 2021 compared to £17,446 in 2020.*)

Our Church has a long history of supporting mission beyond Bury St Edmunds both in the UK and abroad, funding those involved in the church to bring hope to those they serve. In 2021, the impact was significant for the vulnerable, the lonely and disadvantaged, especially amongst those affected by Covid-19.

In Italy, Alice Larke, based in Torino gave reports on how she has helped students from around the world, separated from family and without support. The Rothgens in Austria were able to support local initiatives in Austria, including ministry amongst refugees.

Closer to home, the church has been active in its support of a number of UK organisations. One such organisation is Sporting 87 based in Bury St Edmunds who support over 600 children and 100 adults, who enjoy playing football. This mission ministry aims to be an ambassador of Jesus Christ to those they meet to demonstrate the love of the Lord Jesus through the club and includes having concern for the general and spiritual welfare of people and providing practical help to those who need it.

In terms of **governance**, 2021 has seen the need for agility in what has been a challenging year. The Covid-19 pandemic has meant a need for careful consideration of risk whilst enabling the necessary support of the community to continue. The deacons and staff hugely assisted the Trustees in making sure that activities in both buildings and the community have been properly secure and fully considered. The health and safety of our church family and community will continue to remain a high priority.

In 2021, the Trustees completed the church's move to becoming a Charitable Incorporated Organisation following on the 16th November 2020; the Charity Commission acceptance to register Bridge Community Church as a CIO. On the 31st August 2021, the transition was finalised from West Road Church to Bridge Community Church with the transfer of all the assets, ministry, staff as well as a new trustee board put in place. This basis provides a strong foundation for the coming years for growth in the public benefit of the charity as we aim to complete the new handbooks for the church and staff in 2022.

The 3-year plan for our church by the end of 2024 is that we are a re-connected people under our new name, gathering with a sense of joy on Sundays and going out in a spirit of compassion and adventure that endears us to our community. A new disciple making culture is emerging, embodied and typified by love for one another. This discipleship culture is emerging through the intentional equipping of our core people, leaders and next generation to create outward looking reproducible Bridge Community Mission Groups.

Our end of December 2022 Goals are to ...

1. Reconnect as a church around our new name and our Sunday gatherings
2. Create a shared, unified sustainable community work across both of our sites
3. Train a small core of people to help others in their disciple making
4. Complete the preparation for the trialling of new outward looking community groups.

As we look into the vision for 2022, the Trustees have agreed that the part-time community worker will be kept on to the end of the December 2022 to consolidate, enhance and help resource all we are currently doing to make our community support work more sustainable. This includes the renovation of the basement area to create a 'farm-shop' style community shop as part of our vision to be a Community Hub in our area.

Public benefit

The charity believe that Christianity and the church is good news for society and this is evidenced very much in the objectives, activities, associations, achievements and performance highlighted in this report. It is clear that hundreds directly and thousands indirectly have been positively impacted by the holistic approach of West Road and now Bridge Community Church to serve people of faith, other faiths or of no faith at all.

The foundation of this 'good news' approach to public benefit around the advancement of the Christian faith is still as follows:

1. A relationship with God through Jesus Christ engenders spiritual, psychological and emotional well-being, which has a positive impact on individuals or families in their approach to physical health and their contribution to the welfare of the broader society of which they are a part.
2. The Bible offers human beings' wisdom, which enables them to cope constructively with the challenges of everyday life and makes them better citizens, as the ethical framework found in the Bible underpins civilised behaviour.
3. The greater the number of people who come into a relationship with God and under the influence of Biblical life principles, the greater the benefit to their family, their social unit and the nation as a whole.

The church endeavours to work out these principles in the practical ways, which have been outlined thus engaging, either through personal initiative or by donating money, with the relief of sickness, hardship and poverty. The church's small groups and specialist pastoral teams and systems offer much support for many people from different sectors of society. Additionally, some of the money donated to overseas causes is to support poverty relief, refugee integration and social projects.

A small group of Trustees have the overall responsibility for the oversight and governance of Bridge Community Church. These trustees recognise and are extremely grateful for all that happens on a day-to-day basis due to the wonderful dedication of our Staff and a vast number of volunteers connected to the church. These volunteers include Elders and Deacons, alongside children's and youth leaders, who generously contribute innumerable hours and through sacrificial financial giving. It is because of them that the church is able to have so much public benefit to communities.

The motivation behind the sacrificial giving and serving of so many is that we as a church want to share the amazing good news of Jesus Christ in Bury St Edmunds and beyond. It has been a turbulent, challenging and tricky year. Therefore, the Trustees want to thank everyone involved in maintaining such a massively impactful witness to the love of Jesus through the outreach of the church, and for the faithfulness of God in every way imaginable.

SECTION E – Financial review

Capital assets

The Church property in terms of land and building consists of the following:

- The main church building comprising sanctuary, foyer, first-floor classroom, kitchen, toilets and car park
- Two semi-detached houses, interlinked and with internal access to the main building at ground and first floor levels. These contain a number of rooms for crèche, children's or youth groups, a lounge for staff, committee or pastoral meetings, office space for all the staff and attic space for storage.
- A house adjacent but not attached to the church building, which serves as a manse for the senior pastor.

These buildings registered are as three separate properties, namely

- West Road Church Bury St Edmunds (including 68 Queens Road). Both the church and No 68 are on the same title deeds at the Land Registry.

- 69 Queens Road Bury St Edmunds (68 and 69 being two houses linked to the church building)
- 33 West Road Bury St Edmunds, occupied by the Senior Pastor

Bank accounts

Barclays Bank Plc, Bury St Edmunds

Accounting procedures

The Trustees, with the support of the church's Administration and Finance Manager, have fulfilled their responsibility to prepare accounts for the year ending 31st December 2021. In preparing these accounts, the Trustees have observed the requirements to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.

As explained earlier in this Report, the Charity transferred in 2021 into a Charitable Incorporated Organisation (CIO), which is now a fully functioning new legal entity. The conversion to CIO status strengthens the 'ongoing concern' basis of accounts preparation to help us to flourish further as a church.

The Trustees have kept the financial position of the church under review during the ongoing Covid-19 pandemic. We are both thankful to God and grateful to supporters for the strength of financial support we continue to receive. We are though taking active steps to strengthen our financial base. Our current forecast financial outturn for year ended 31 December 2022 is satisfactory and our budget for 2022 takes into account our assessment of the financial impact on us of Covid-19. After careful review, the Trustees do not consider that any significant cutback in ministry is necessary and that with the active steps we are taking to strengthen our financial base, we pray that the work will continue to flourish

Accordingly, proper accounting records which disclose with reasonable accuracy at any time the church's financial position have been kept and a summary presented each month to the Elders and Trustees (and also staff members), who are satisfied that the accounts have been prepared in accordance with Charities Statement of Recommended Practice 2015 for FRS 102. They have fulfilled their responsibility to safeguard the church's assets and to take reasonable steps for the prevention and detection of fraud and other irregularities.

Financial summary and Reserves Policy

Incoming total resources in 2021, £201,077 and resources expended £247,713 reflected a better performance than expected against budget especially given the additional pressure of responding to the Covid19 pandemic for much of the year. The charity will continue in 2022 to budget and spend down on savings to operate within a £100,000 reserve. This reserve is in place to cover a minimum of three months and up to six months of budgeted and foreseen expenditure, which follows best practice recommendations appropriate for a charity of this size.

The church has a policy of making gifts and offerings from unrestricted as well as restricted funds to aid Christian-based activities in accord with our objectives. The Trustees are aware that this policy may affect funds available to meet ongoing expenditure. Due to the voluntary nature of income, the Trustees' aspiration is to maintain

a balance between wise stewardship of existing finances and faith-driven courage in maintaining the vision and mission whilst launching new initiatives or supporting third parties in line with the objectives.

We continue to be most grateful to all the donors who continue faithfully to support the Church's operations and activity.

Financial activity and Accounts in 2021 – See separate filed report with the Charity Commission.

Independent Examiners – See separate filed report with the Charity Commission

Conclusion

All the Trustees are aware of the Charity Commission's General Guidance for the conduct of a charitable organisation, as published on the Charity Commission's website. They keep this guidance in mind in their deliberations and are committed to complying with it in every way that their conscience allows. The Elders and Staff, for their part, have considered the specific guidance on the advancement of religion.

This return and report have endeavoured to have due regard to the guidance and legal requirements.

SECTION F – Declaration

Approved by the Trustees of Bridge Community Church on 5 September 2022

and signed on their behalf by:

Mr Mark Barrell, Chair of Trustees

Mr Philip Sparkes, Trustee

Bridge Community Church Bury St Edmunds

Registered Charity No. 1192359

**(incorporating West Road Church [Registered Charity No 1130270]
which merged with Bridge Community Church on 31 August 2021)**

Financial Statements for the combined entities
for the twelve months ended 31 December 2021

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Report to the Trustees of Bridge Community Church, Bury St Edmunds on the financial statements of the combined entities of West Road Church and Bridge Community Church for the twelve months ended 31 December 2021 set out on pages 4 to 15.

Responsibilities and basis of report

I report to the Trustees on my examination of the accounts of the combined entities of the above Charities ("the Trusts") for the twelve months ended 31 August 2021.

As the Charity's 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 Trust's combined accounts carried out under section 145 of the 2011 Act and 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

As explained in Note 1.1, West Road Church merged with Bridge Community Church in 2021 and the assets of West Road Church have been transferred to Bridge Community Church. In accordance with section 27 of the Charities SORP, merged accounts have been prepared for the twelve months to 31 December 2021.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts 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.

Signed: David A Eaton
5 September 2022

David A Eaton FCA
Eaton & Co
Chartered Accountants and Consultants
The Cedars, School Lane, Great Barton, Bury St Edmunds, Suffolk IP31 2RQ

Bridge Community Church, Bury St Edmunds (incorporating West Road Church)
Statement of financial activities for the year ended 31 December 2021

| | | Unrestricted | Restricted | 2021 Total | 2020 Total |
|------------------------------------|------|-----------------------|-----------------------|-------------------------|-------------------------|
| | Note | Funds | Funds | Funds | Funds |
| | | £ | £ | £ | £ |
| Income and endowments from: | | | | | |
| Donations and legacies | 2 | 153,724 | - | 153,724 | 173,797 |
| Specific donations | 3 | - | 42,801 | 42,801 | 34,531 |
| Investments | | 1,668 | - | 1,668 | 1,957 |
| Other | | 2,884 | - | 2,884 | 1,428 |
| Total income and endowments | | <u>158,276</u> | <u>42,801</u> | <u>201,077</u> | <u>211,713</u> |
| Expenditure on: | | | | | |
| Charitable activities | 4 | <u>205,899</u> | <u>41,814</u> | <u>247,713</u> | <u>249,134</u> |
| Total expenditure | | <u>205,899</u> | <u>41,814</u> | <u>247,713</u> | <u>249,134</u> |
| Net (expenditure)/income | | (47,623) | 987 | (46,636) | (37,421) |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | <u>1,002,511</u> | <u>537,906</u> | <u>1,540,417</u> | <u>1,577,838</u> |
| Total funds carried forward | | <u><u>954,888</u></u> | <u><u>538,893</u></u> | <u><u>1,493,781</u></u> | <u><u>1,540,417</u></u> |

Bridge Community Church, Bury St Edmunds (incorporating West Road Church)

Balance sheet as at 31 December 2021

Registered Charity no: 1192359

| | Note | 2021 | Year to 31 Dec 2020 |
|--|------|------------------|---------------------|
| | | £ | £ |
| Fixed Assets | | | |
| Tangible assets | 9 | 1,294,427 | 1,294,427 |
| Social investments | 11 | 15,000 | 14,432 |
| | | <u>1,309,427</u> | <u>1,308,859</u> |
| Current Assets | | | |
| Debtors | 12 | - | - |
| Cash at bank and in hand | | 190,298 | 236,651 |
| | | <u>190,298</u> | <u>236,651</u> |
| Liabilities | | | |
| Creditors: amounts falling due within one year | 13 | 5,944 | 5,093 |
| Net Current Assets | | 184,354 | 231,558 |
| Net Assets | | <u>1,493,781</u> | <u>1,540,417</u> |
| The Funds of the Charity | | | |
| Revaluation reserve | 10 | 650,616 | 650,616 |
| Restricted funds | 14 | 538,893 | 537,906 |
| Unrestricted funds | 15 | 304,272 | 351,895 |
| Total Charity Funds | | <u>1,493,781</u> | <u>1,540,417</u> |

Approved by:
Mr Mark Barrell

Mr Philip Sparkes

on behalf of the Trustees of Bridge Community Church
5 September 2022

Bridge Community Church, Bury St Edmunds (incorporating West Road Church)

Notes to the financial statements for the year ended 31 December 2021

1. Accounting policies

Merger of West Road Church and Bridge Community Church

Bridge Community Church was established for the purpose of transferring the activities of West Road Church (an unincorporated charity) into a Charitable Incorporated Organisation (CIO) to take forward the work of the charity and in accordance with best practice in the charity sector.

On 16 November 2020 Bridge Community Church was registered with the Charity Commission (Number - 1192359). Bridge Community Church was dormant from 16 November 2020 to 30 June 2021. In August and September 2021 funds were received by Bridge Community Church from West Road Church (Number - 1130270). The vesting declaration was made on 19 August 2021. On 31 August 2021, the freehold property owned by West Road Church (and the West Road Property Trust) was transferred to Bridge Community Church. At 31 December 2021 West Road Church had no remaining assets or liabilities. The merger was registered by the Charity Commission on 30 May 2022 when West Road Church was removed from the Charity Commission register of charities.

1.1 Basis of preparation

In accordance with section 27.14 of the Charities Statement of Recommended Practice 2015 for FRS 102 (the Charities SORP), the creation of Bridge Community Church (and the closure of West Road Church as a legal charitable unincorporated entity, and the underlying rationale of the Trustees), requires that the reconstruction be treated as a merger and not an acquisition. Accordingly merged accounts of the two entities have been prepared for the twelve months to 31 December 2021.

The financial statements of the combined entities have been prepared in accordance with applicable accounting standards and the Charities SORP. The financial statements have been prepared under the historical cost convention. The Charity constitutes a public benefit entity as defined by FRS 102 (the Charities SORP). The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.2 Going concern

The Trustees assess whether the use of going concern is appropriate, ie whether there are any material uncertainties related to events or conditions that may cast a significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of one year from the date of approval of the financial statements. The Trustees have concluded that it is appropriate to prepare the accounts on a going concern basis.

1.3 Funds

General funds represent the funds of the Charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the Trustees. Funds designated for a particular purpose by the Trustees are also unrestricted.

Restricted funds represent the funds of the Charity that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

The financial statements include all transactions, assets and liabilities for which the Trustees are responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Bridge Community Church, Bury St Edmunds (incorporating West Road Church)

Notes to the financial statements for the year ended 31 December 2021

1.4 Income and endowments

Collections are recognised when received by or on behalf of the Charity. Planned giving receivable and other donations under Gift Aid are recognised only when received. Income Tax recoverable on Gift Aid donations is ordinarily recognised when the Income Tax is received. Grants and legacies to the Charity are accounted for as soon as the Charity is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the Charity is reasonably certain. The Charity is not registered for VAT.

1.5 Expenditure

Expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. Payroll costs are attributed to the respective categories of charitable expenditure on the basis of approximate time spent. Other direct costs are apportioned directly to the charitable activity where possible. Support costs are allocated using the same proportions as the allocation of payroll costs. The Trustees believe this allocation fairly represents the costs of running the respective charitable activities.

1.6 Fixed assets

Freehold properties comprise:

- The land and building of West Road Church (excluding adjoining properties of 68 & 69 Queens Road).
- 33 West Road (used as the residence of the Senior Pastor).
- 68 Queens Road (used as administrative offices).
- 69 Queens Road (used as meeting spaces).

All the freehold properties noted above were transferred to Bridge Community Church on 31 August 2021.

The Trustees are taking professional advice about an appropriate future valuation of both the land on which the church sits and the church building itself in order to meet best practice and the most suitable valuation option permitted under FRS 102. The Trustees consider the current historical approach to valuation of the church building and the land on which it sits to be appropriate at 31 December 2021. This current policy is to value the church building at its historical cost of construction and to value the land on which it sits at its deemed cost which is the cost at which the Charity acquired the land which is £Nil. This policy is in accordance with the transition provisions on adoption of FRS 102.

33 West Road, 68 Queens Road and 69 Queens Road are shown at fair value in accordance with FRS 102. The net book value of these properties was restated at 1 January 2018 in accordance with the transition provisions on adoption of FRS 102. A reconciliation on restatement is shown in note 10 to the accounts.

Fixtures, fittings and office equipment:

Depreciation is provided using the straight line method at rates calculated to write off the assets over their useful economic lives.

The rate used is 33% per annum apart from for specific assets whose useful life is considered to be longer, whereby the appropriate rate is used to a minimum of 20%. Amounts are capitalised where they exceed £1,000 and where the life of the assets is not less than three years.

1.7 Operating Leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.8 Pensions

The Charity operates a defined contribution pension scheme. Contributions are charged to the statement of financial activities as they become payable in accordance with the rules of the scheme.

Bridge Community Church, Bury St Edmunds (incorporating West Road Church)

Notes to the financial statements for the year ended 31 December 2021

1.9 Stock

Stock is valued at the lower of cost and net realisable value.

1.10 Ethical standards

In common with many other organisations of similar size and nature, the Charity uses their independent examiner to assist with the preparation of the financial statements.

1.11 Judgements and estimation uncertainty

The Trustees make estimates and assumptions concerning the future. There are no estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

1.12 Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.13 Trade debtors

Trade debtors are amounts due in the ordinary course of the activities of the Charity. Trade debtors are recognised initially at the transaction price. All trade debtors are repayable within one year and hence are included at the undiscounted cost of cash expected to be received. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the debtors.

1.14 Trade creditors

Trade creditors are obligations for pay for goods or services that have been acquired in the ordinary course of the activities of the Charity. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement for at least twelve months after the reporting date, in which case they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and are repayable within one year and hence are included at the undiscounted amount of cash expected to be paid.

Bridge Community Church, Bury St Edmunds (incorporating West Road Church)
 Notes to the financial statements for the year ended 31 December 2021

2. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | 2021 Total £ | 2020 Total £ |
|---------------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| Donations and gifts | 127,989 | - | 127,989 | 139,170 |
| Gift Aid received | 24,182 | - | 24,182 | 33,876 |
| Legacies | 1,553 | - | 1,553 | 751 |
| Total 2021 | <u>153,724</u> | <u>-</u> | <u>153,724</u> | <u>173,797</u> |
| Total 2020 | <u>173,797</u> | <u>-</u> | | <u>173,797</u> |

3. Specific donations

| | | | | |
|--------------------------|----------|---------------|---------------|---------------|
| Community fund donations | - | 21,773 | 21,773 | 22,315 |
| Missionary appeals | - | 13,118 | 13,118 | 12,216 |
| "New Hearts" ministry | - | 3,310 | 3,310 | - |
| Toddlers | - | 4,600 | 4,600 | - |
| Total 2021 | <u>-</u> | <u>42,801</u> | <u>42,801</u> | <u>34,531</u> |
| Total 2020 | <u>-</u> | <u>34,531</u> | | <u>34,531</u> |

Bridge Community Church, Bury St Edmunds (incorporating West Road Church)

Notes to the financial statements for the year ended 31 December 2021

4. Charitable activities

| | Note | Unrestricted Funds £ | Restricted Funds £ | 2021 Total Funds £ | 2020 Total Funds £ |
|---|------|----------------------------|--------------------------|--------------------------|--------------------------|
| Church ministry | | | | | |
| Staff costs | | 57,461 | - | 57,461 | 56,600 |
| Church repairs | | 1,317 | - | 1,317 | 26,985 |
| Cleaning | | 2,387 | - | 2,387 | 2,358 |
| General maintenance | | 3,636 | - | 3,636 | 5,805 |
| Events | | 2,949 | - | 2,949 | - |
| Westley School hire | | 101 | - | 101 | 2,125 |
| Visiting speakers | | 385 | - | 385 | 465 |
| Support costs | 5 | 15,213 | - | 15,213 | 15,117 |
| | | <u>83,449</u> | <u>-</u> | <u>83,449</u> | <u>109,455</u> |
| Youth work | | | | | |
| Staff costs | | 35,769 | - | 35,769 | 28,945 |
| Youth work activities | | 3,773 | - | 3,773 | 2,771 |
| Outreach events | | - | - | - | 114 |
| Support costs | 5 | 9,163 | - | 9,163 | 7,730 |
| | | <u>48,705</u> | <u>-</u> | <u>48,705</u> | <u>39,560</u> |
| Families & children | | | | | |
| Staff costs | | 28,971 | - | 28,971 | 28,424 |
| Children's work | | 4,532 | - | 4,532 | 3,583 |
| Toddlers | | 3,444 | - | 3,444 | 298 |
| Outreach events | | - | - | - | 114 |
| Support costs | 5 | 7,422 | - | 7,422 | 7,591 |
| | | <u>44,369</u> | <u>-</u> | <u>44,369</u> | <u>40,010</u> |
| Community work | | | | | |
| Staff costs | | 23,386 | - | 23,386 | 22,948 |
| Community fund spending | | - | 22,238 | 22,238 | 13,587 |
| Support costs | 5 | 5,990 | - | 5,990 | 6,128 |
| | | <u>29,376</u> | <u>22,238</u> | <u>51,614</u> | <u>42,663</u> |
| Mission giving | | | | | |
| Mission giving | | - | 19,576 | 19,576 | 17,446 |
| | | <u>-</u> | <u>19,576</u> | <u>19,576</u> | <u>17,446</u> |
| Total cost of activities undertaken - 2021 | | | | | |
| | | <u>205,899</u> | <u>41,814</u> | <u>247,713</u> | <u>249,134</u> |
| Total cost of activities undertaken - 2020 | | | | | |
| | | <u>212,176</u> | <u>36,958</u> | <u>249,134</u> | <u>249,134</u> |

Bridge Community Church, Bury St Edmunds (incorporating West Road Church)

Notes to the financial statements for the year ended 31 December 2021

4. Continued

Staff costs are allocated to charitable activity headings according to staff time spent in each charitable activity heading. Some staff work across more than one charitable activity heading and thus the amounts shown by heading include time apportioned costs of several members of staff.

5. Support costs

| | Note | Unrestricted Funds £ | Restricted Funds £ | 2021 Total Funds £ | 2020 Total Funds £ |
|--|-------------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Church running expenses | | | | | |
| Advertising | | 860 | - | 860 | - |
| Annual subscriptions | | 2,321 | - | 2,321 | 2,264 |
| Bank charges | | 230 | - | 230 | 241 |
| Branding | | 1,895 | - | 1,895 | - |
| Catering | | 963 | - | 963 | 435 |
| Computer costs | | 3,516 | - | 3,516 | 1,972 |
| Discipleship resources | | (492) | - | (492) | 266 |
| Repairs and renewals to 33 West Road | | - | - | - | 2,205 |
| Insurances | | 2,890 | - | 2,890 | 2,811 |
| Livestream | | 578 | - | 578 | 7,803 |
| Minibus | | (362) | - | (362) | 1,247 |
| Office/general admin | | 168 | - | 168 | 333 |
| Printing, postage and stationery | | 3,399 | - | 3,399 | 3,349 |
| Staff Training | | 941 | - | 941 | 169 |
| Sundries | | 1,856 | - | 1,856 | 1,561 |
| Travel and accommodation | | 177 | - | 177 | 455 |
| Utilities | | 8,245 | - | 8,245 | 5,126 |
| Other | | 161 | - | 161 | 1,223 |
| Fees re CIO conversion | | 7,442 | - | 7,442 | 2,606 |
| Accountancy and independent examination | 16 | 3,000 | - | 3,000 | 2,500 |
| Total support costs | | 37,788 | - | 37,788 | 36,566 |

Support costs are allocated below between charitable activity headings based on the proportion of staff time spent on charitable activities. Intentionally, no support costs are charged to Mission giving. Giving to Mission over and above specific gifts received for Mission giving is charged as an unrestricted expense.

| | Unrestricted Funds £ | Restricted Funds £ | 2021 Total Funds £ | 2020 Total Funds £ |
|----------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Church ministry | 15,213 | - | 15,213 | 15,117 |
| Youth work | 9,163 | - | 9,163 | 7,730 |
| Families & children | 7,422 | - | 7,422 | 7,591 |
| Community work | 5,990 | - | 5,990 | 6,128 |
| Mission giving | - | - | - | - |
| Total support costs | 37,788 | - | 37,788 | 36,566 |

Bridge Community Church, Bury St Edmunds (incorporating West Road Church)

Notes to the financial statements for the year ended 31 December 2021

6. Staff costs

| | 2021 | 2020 |
|---|---------------|---------------|
| | Number | Number |
| Number of employees | | |
| The average numbers of full time equivalent employees were: | <u>6</u> | <u>5</u> |

No employee earned more than £60,000 in the year (2020 - £ Nil)

Employment costs:

| | 2021 | 2020 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | 131,973 | 123,616 |
| Social security costs | 7,349 | 7,086 |
| Other pension costs | <u>6,266</u> | <u>6,216</u> |
| | <u>145,588</u> | <u>136,918</u> |

Staff expenses of £631 were paid in aggregate in the year (2020 - £610).

The total amount paid in aggregate in the year to Key Management Personnel as defined by FRS 102 was £32,337 (2020 - £32,337) excluding employer's personal pension contributions paid in the year of £1,617 (2020 - £1,617).

7. Pension costs

The Charity operates a defined contribution scheme for the benefit of all employees. The assets of the scheme are administered by Trustees in a fund independent from the Charity. The Charity has enrolled into the Government's auto enrolment scheme. The pension costs charged in the financial statements represent the contributions payable in the year by the Charity, and amounted to £6,266 (2020 - £6,216).

8. Transactions with Trustees

No Trustee received any remuneration from the Charity during the year (2020 - £Nil).

Trustees donated a total of £15,517 in aggregate in the year to the Charity without pre-condition on the use of the donations (2020 - £19,370).

No Trustee was re-imbursed for personal expenses by the Charity during the year (2020 - £Nil).

There were no transactions with related parties during the year (2020 - None).

Bridge Community Church, Bury St Edmunds (incorporating West Road Church)

Notes to the financial statements for the year ended 31 December 2021

9. Tangible fixed assets

| | | Freehold property | | |
|----------------|-----------------------|--------------------------|----------------|------------------|
| | | Church building | Houses | Total |
| | | £ | £ | £ |
| Cost | 1 January 2021 | 519,427 | 775,000 | 1,294,427 |
| | Additions in the year | - | - | - |
| | 31 December 2021 | <u>519,427</u> | <u>775,000</u> | <u>1,294,427</u> |
| Depreciation | At 1 January 2021 | - | - | - |
| | Charge for the year | - | - | - |
| | 31 December 2021 | <u>-</u> | <u>-</u> | <u>-</u> |
| Net book value | 31 December 2021 | <u>519,427</u> | <u>775,000</u> | <u>1,294,427</u> |
| | 31 December 2020 | <u>519,427</u> | <u>775,000</u> | <u>1,294,427</u> |

In accordance with the permitted provisions of FRS 102, the fixed asset category of 'Freehold property: Houses' is carried at fair value.

The Trustees, in September 2020, having taken professional advice, valued this this category of 'Freehold property: Houses' at £775,000. They valued this same category of property at £750,000 at 31 December 2018 and which valuation was materially unchanged from 1 January 2018.

At 31 December 2021, these 'Freehold property: Houses' comprise:

| | |
|----------------|----------------|
| 33 West Road | 375,000 |
| 68 Queens Road | 200,000 |
| 69 Queens Road | <u>200,000</u> |
| | <u>775,000</u> |

Freehold property: Houses' is depreciated over its economic life. In practice increases in fair value exceed the relevant depreciation charge.

The church building is carried at its cost of construction. The land on which the church building sits is valued at £Nil in accordance with a permitted provision of FRS 102.

10. Reconciliation of 'Freehold properties: Houses' on transition to FRS 102

Net book value at 1 January 2018 as previously reported:

| | |
|----------------|---------------|
| 33 West Road | 99,384 |
| 68 Queens Road | - |
| 69 Queens Road | - |
| Total | <u>99,384</u> |

Prior period adjustment for change in accounting policy on adoption of FRS 102

| | |
|-------------------------------|----------------|
| | <u>650,616</u> |
| As restated at 1 January 2018 | <u>750,000</u> |

Bridge Community Church, Bury St Edmunds (incorporating West Road Church)

Notes to the financial statements for the year ended 31 December 2021

| | 2021 £ | 2020 £ |
|-------------------------------|---------------|---------------|
| 11. Social investments | <u>15,000</u> | <u>14,432</u> |

Social investments represent a part-share in the freehold ownership of a house managed by Hope into Action which is a charity that re-houses homeless people. This is considered by the Trustees to be a long-term Mixed Motive Investment (MMI). A MMI is defined by the Charities SORP as an investment made partly in pursuit of the organisation's charitable purposes and partly to obtain a financial return.

12. Debtors

| | | |
|----------------------|----------|----------|
| Gift Aid recoverable | <u>-</u> | <u>-</u> |
|----------------------|----------|----------|

13. Creditors: amounts falling due within one year

| | | |
|-----------------|--------------|--------------|
| Other creditors | 2,944 | 2,593 |
| Accruals | <u>3,000</u> | <u>2,500</u> |
| | <u>5,944</u> | <u>5,093</u> |

14. Restricted funds

| | 1 January 2021 £ | Income £ | Expenditure £ | 31 December 2021 £ |
|--------------------------|------------------------|---------------|------------------|--------------------------|
| Community fund donations | 18,479 | 21,773 | 22,238 | 18,014 |
| Mission giving | - | 13,118 | 19,576 | (6,458) |
| "New Hearts" ministry | - | 3,310 | - | 3,310 |
| Toddlers | - | 4,600 | - | 4,600 |
| | <u>18,479</u> | <u>42,801</u> | <u>41,814</u> | <u>19,466</u> |
| Church building fund | 519,427 | - | - | 519,427 |
| Total | <u>537,906</u> | <u>42,801</u> | <u>41,814</u> | <u>538,893</u> |

The restricted church building fund represents the cost of construction of the church building at West Road.

| | 1 January 2020 £ | Income £ | Expenditure £ | 31 December 2020 £ |
|-------|------------------------|---------------|------------------|--------------------------|
| Total | <u>529,178</u> | <u>34,531</u> | <u>25,803</u> | <u>537,906</u> |

15. Unrestricted funds

| | 1 January 2021 | Income | Expenditure | 31 December 2021 |
|--------------|---------------------------|----------------|--------------------|-----------------------------|
| | £ | £ | £ | £ |
| General | 252,511 | 158,276 | 205,899 | 204,888 |
| Manse fund | 99,384 | - | - | 99,384 |
| Total | <u>351,895</u> | <u>158,276</u> | <u>205,899</u> | <u>304,272</u> |

The unrestricted Manse fund represents the original cost of purchase of 33 West Road.

| | 1 January 2020 | Income | Expenditure | 31 December 2020 |
|--------------|---------------------------|----------------|--------------------|-----------------------------|
| | £ | £ | £ | £ |
| Total | <u>398,044</u> | <u>177,182</u> | <u>223,331</u> | <u>351,895</u> |

16. Accountancy and independent examination

| | 2021 | 2020 |
|-------------------------|--------------|--------------|
| | £ | £ |
| Accountancy fees | 1,750 | 1,250 |
| Independent examination | 1,250 | 1,250 |
| | <u>3,000</u> | <u>2,500</u> |

17. Impact of Covid-19

In preparing the financial statements, the Trustees have taken account of the guidance issued by the Charities SORP Committee on 23 March 2020 entitled 'Implications of Covid-19 control measures and charity financial reporting'.

As explained in the Trustees' Report, the ongoing Covid-19 pandemic has not had as significant a negative impact on the finances of the Charity as might have been anticipated owing to the generosity and loyalty of supporters of the Charity. The Trustees are very grateful indeed for this support.

The Trustees have a positive outlook for the ongoing work of the Charity now that the transfer of the work of West Road Church into a new Charitable Incorporated Organisation (CIO), Bridge Community Church, has been completed.

Bridge Community Church, Bury St Edmunds (incorporating West Road Church)

Independent Examiner's Report - 31 December 2021

Report to the Trustees of Bridge Community Church, Bury St Edmunds on the financial statements of the combined entities of West Road Church and Bridge Community Church for the twelve months ended 31 December 2021 set out on pages 4 to 15.

Responsibilities and basis of report

I report to the Trustees on my examination of the accounts of the combined entities of the above Charities ("the Trusts") for the twelve months ended 31 August 2021.

As the Charity's 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 Trust's combined accounts carried out under section 145 of the 2011 Act and 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

As explained in Note 1.1, West Road Church merged with Bridge Community Church in 2021 and the assets of West Road Church have been transferred to Bridge Community Church. In accordance with section 27 of the Charities SORP, merged accounts have been prepared for the twelve months to 31 December 2021.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts 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.

Signed: David A Eaton

5 September 2022

David A Eaton FCA

Eaton & Co

Chartered Accountants and Consultants

The Cedars, School Lane, Great Barton, Bury St Edmunds, Suffolk IP31 2RQ