



**Leeds Christian Community Trust**

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# 2020

## Annual Report

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St Michael's Hall  
Bennett Road  
Headingley  
LS6 3HN

Company no.  
04632481  
Charity no.  
1096860

# A Word from the Chair

In last year's report the chair asked the question "What will 2020 bring?" I'm not sure quite how Hilary imagined that question would be answered but I'm pretty sure it didn't involve non-stop zoom meetings, furlough, social distancing laws and over 100,000 tragic deaths at the hands of a virus none of us knew about.

As we reflect back on this year there is much to cause grief and worry, many of us have lost those we love and care for, close to 700,000 are estimated to have been driven into poverty by the Covid crisis, the impact on mental health and social isolation has been severe. However, it is also a year in which mutual aid groups stepped into the breach, volunteering increased, new partnerships across sectors were formed, footballers advocated for the rights of the most vulnerable and we were united in surprising ways like doorstep clap-a-thons.

And this mixed and varied picture was reflected for the LCCT projects. For some they suddenly found themselves thrust into the centre of the response, coordinating and delivering emergency food, connecting to the isolated and lonely and supporting the vulnerable. For others their projects were unable to run in the same way or indeed at all. The adaptability and perseverance of the projects was remarkable and a real credit to all involved including the wonderful central staff team.

In order to ensure a sustainable future for the organisation towards the end of the year LCCT underwent a change in the way in which projects related to the core offering two streams with differing offerings and contributions as opposed to one. The hope is that this change will allow the projects to access the support and guidance they need to flourish both now and in the future. In comings and goings we were sad to say goodbye to Na Ncube who left the organisation after faithfully managing the finances for a number of years. Helen Coutie has joined in her place and has quickly become a valued member of the team. On the board Bishop Tony Parry moved on as he takes increasing responsibilities within his denomination while we also welcomed two new trustees, Revd Jean-Louis Pecher and Pastor Garry Graham, both bringing valuable skills and experience to the table.

What will 2021 bring?

**Theo Sheridan-Watts**

**Chair of Trustees**

# ABOUT LCCT

LCCT has been supporting grass roots community initiatives since 2003. Our unique model enables projects to operate under our charity registration and receive the benefits of shared governance, accountancy, insurance, policies and procedures, HR and operational systems. We also provide development support allowing projects to grow and develop at their own pace within a supportive network of other similar projects. Each project has its own steering group who support the Lead Worker and determine strategy. This ensures that the work is driven at the local level by local people. It means that projects can stay small and operate at grass roots level while funders and other stakeholders can be sure that the infrastructure is in place to manage funds effectively and ensure sustainability. Our 15 projects are supported by a small team of 4 part time staff and 4 Trustees.



Our office at Vineyard House on Bennett Rd

# Our Projects



Gathering people together for good in Crossgates & East Leeds



Bringing together a diverse community of fathers for social interaction and support



Part of a national movement to build a culture of welcome for people seeking seeking sanctuary in the UK

Hesed at Mayfield Farm. Providing a range of activities which promote well-being, relationships, and community cohesion



Horsforth community consists of ten churches and one university chaplaincy, working together to share the love of Jesus within the community of Horsforth. From schools work to refugee events, and Farmers' markets.



Leeds Prayer House. A city centre space for worship and intercession



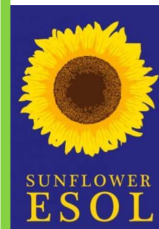
Hope for the Nations. Fostering positive relationships between faith groups and people from all across the globe.



LEEDS SPACE NETWORK  
Exploring faith. Nurturing young people.  
Transforming communities



Building bridges in the community, investing in the well being of children, young people and their families



Making English Accessible



To honour, empower and equip Afghan women and others to be the best they can be



Empowering migrants and reducing vulnerability.



Unity in Poverty Action aims to practically assist the Christian community and the wider city of Leeds in working together to tackle poverty in Leeds



June Project is a week-long community outreach where students from churches across Leeds come together to serve the community of Hyde Park.



We LOVE East Leeds and want to see it flourish in all areas!



Targeted and Effective Advertising. To reach Christians in Leeds



See what God is doing across our city of Leeds

# Manager's Report

As Theo says in his Chair's comments, the adaptability and perseverance of all the LCCT projects has been truly impressive. In an environment in which 1 in 10 charities fear bankruptcy and closure, we are grateful that we are still here and still able to make a difference in Leeds through our 15 projects. For some projects the pandemic meant increased activity as they adapted services to deliver food parcels or run online events. Others, who had to decrease or suspend activities, used the time for reflection and planning. During the short period in which limited activities were allowed, a number of projects ran successful activities and events, despite the extra work involved in ensuring safety and complying with government guidelines, and always working with the uncertainty of changing regulations.

Over the year the wide range of services offered by our projects has included facilitating prayer for the city, offering online counselling sessions, provision of food and shelter, doorstep visiting, and supportive phone calls. The creative ways projects have responded to pandemic restrictions has been astounding, from a small ESOL group who had to overcome their beneficiaries' digital exclusion before offering online classes, to the community centre producing an art exhibition on a local fence, to be enjoyed by residents as they passed by.

**Below is just a snapshot of some of the achievements of our wonderful project workers and volunteers.**

- Support and advice through social media platforms reached more than 203,000 people
- 300 Volunteers gave more than 2500 hours
- 21000+ meals delivered
- 2000+ food parcels delivered
- Almost 1000 activity packs sent out
- 3000 people benefitted from the distribution of small grants organised by UPA
- Online services included prayer meetings, ESOL classes, mental health support, parenting advice, conversation, games, and baking sessions.

We should not assume that any of this came easily, the quote below from Clare demonstrates the impact on project workers

*At the start of 2020 we had some great English classes as we explored the city centre. We did a treasure hunt in the market and we walked through the dark arches and along the river. In March, our provision fell off a cliff and it took me a while to get organised. I am happy to say that before the end of the year my colleague Dawn and I had started delivering a weekly class on zoom. This is continuing to grow and although a small group, the attendees come faithfully each week.*

As we look forward to a time when demand is expected to rise as resources decrease, I am confident that all our projects will continue to amaze us with their resilience and creativity.

Catherine Beaumont: LCCT Manager

# Leeds Christian Community Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 31 December 2020

The Charity is called "Leeds Christian Community Trust" which is also known as LCCT and is registered with the Charity Commission for England and Wales.

The directors and trustees submit their report and the independently examined accounts for the year ended 31 December 2020.

**Directors and Trustees:**

Hilary Wilmer MBE	
Bishop Gregory Anthony Parry	(Resigned 16 Apr 20)
Jean-Louis Pecher	(Appointed 30 Jul 20)
Theo Sheridan-Watts	
Garry Kirkpartrick	(Appointed 26 Mar 20)

**Company Secretary:**

None currently appointed

**Core Staff Team:**

Catherine Beaumont	(Project Manager)
Helen Coutie	(Finance Officer)
Janice Brown	(Trust Administrator)
Bhekisipho Siwawa	(Communications Officer)

**Company Number:**

04632481

**Charity Number:**

1096860

**Registered Office:**

St. Michael's Hall  
11 Bennett Road  
Headingley  
Leeds  
LS6 3HN

**Bankers:****Main Bankers:**

CAF Bank Ltd	Triodos Bank
25 Kings Hill Avenue	Deanery Road
Kings Hill	Bristol
West Malling	BS1
Kent	5AS
ME19 4JQ	

**Independent Examiner:**

Nigel Wyatt BSC FCA  
Wyatt & Co. Chartered Accountants  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

# **Leeds Christian Community Trust**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 December 2020**

#### **Our Aims and Objectives**

Leeds Christian Community Trust's charitable objects are particularly within Leeds and in the U.K.

1. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society (for the purpose of this clause 'socially excluded' means being excluded from society, on the grounds of social, physical, psychological and/or economic position, or as a result of discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, or sexual orientation).
2. To advance education amongst members of the community for the benefit of the community and social cohesion.
3. To advance the Christian faith for the benefit of the public.
4. Other such charitable purposes as the Trustees shall see fit.

In each case in a manner which aligns with the values of the organisation which are drawn from the Christian Faith as expressed and revealed in the Holy Scriptures.

#### **What we do and how we do it**

Our mission is to equip, release, enable, and undergird small projects in Leeds, resulting in lasting positive change through the empowerment of individuals and communities. In one sense we act as a 'Hub Charity' comprising around 15 member projects; these projects have been started by those with a vision and passion to make a difference, and then accepted into LCCT to be part of our charity. The collective work of the individual projects is the front-line work of our charity as a whole, as it is carried out by each of the projects in their particular fields and local community areas of the city. The projects all utilise our centralised functions, are required to adhere to our policies and procedures, and report regularly to trustees. At the same time each project has its own Steering Group/Management Group which ensures that the ownership of the project is kept close to the ground and each project can be very responsive to the particular needs and situation within which it is working.

In this way we are able to build the capacity of small projects, enable them to function effectively, and also help them learn and grow at their own pace. In short, we provide them with the following:

- a) A legal structure and charitable status
- b) Central accounting and reporting
- c) Online financial recording and expense claim system
- d) Employment services
- e) Insurance
- f) Policies and compliance
- g) A supportive network
- h) Regular advice and training
- i) Trust membership

The reason we work like this is because we believe that the best way of fostering real and lasting change is by equipping people on the ground in communities, people with lived experience responding to needs, and those with a passion for enabling change. By working in this way since 2003 we have had the privilege of running and supporting over 60 projects, some of which have grown and gone on to become well established independent charities, such as the Manuel Bravo project, Involve Leeds and the Joanna project.

# Leeds Christian Community Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2020

#### Our structure

**Trustees:** The work of the charity is directed and overseen by the board of trustees listed in this document. The board meets every 8 to 12 weeks, with relevant members of the core team attending meetings. There is an agreed process for recruiting and inducting new trustees; to maintain the Christian values and identity of LCCT, it is a requirement that trustees have an active Christian faith and the trustees seek to maintain a broad diversity by having representatives from a range of Christian denominations on the board. (This requirement is only at board level – membership is open to all that can align with and operate within the values of the Trust).

**Core Team:** The Trust Co-ordinator/Manager works closely with the trustees and leads a lean core staff team comprising the Trust Administrator, Communications Officer and Finance Officer. All staff work part-time hours.

#### **Project Steering Groups/Management groups:**

Each project has a project Steering Group/Management Group which has the responsibility for overseeing and managing the ongoing work of the project under a Terms of Reference document agreed with LCCT trustees. The Steering Groups usually include a mix of volunteers involved in the project and local people with skills in areas of project management or links to partner agencies in the area.

**Project Leaders:** The key person in each project for carrying out and co-ordinating the day to day work of the project is the Project Leader. The Core Team work closely with the Project Leaders on matters of budgets, employment, policies, practice and any issues arising.

**Employees:** Most Project Leaders and other employees of projects are employed by LCCT, as are the staff members of the Core Team. As of 31st December 2020, there were 17 employees on the LCCT payroll.

**Members:** The Trust operates as a membership body (currently around 45 members), which includes project leaders, trustees, staff members, associate organisations with similar aims, and a few other individuals in the city of Leeds who have an interest in the Trust. All the Members are invited to gather at 3 assemblies per year, including the AGM.

**How new projects become Member Projects of the Trust:** Where a project wishes to join the Trust, a sub-group of existing Trust members carry out a visit and assess the following;

- Whether the project fits the criteria of the Trust
- Whether there is an alternative to it becoming a project of the Trust
- The effectiveness and accountability of its management structure
- The capacity of the project to carry out the work
- How the project could contribute to the vision and mission of LCCT as a whole.

Those Members then report back to the next meeting of the whole membership body where a decision is made as to whether to adopt the project. Following this an induction meeting is arranged with the core staff team. Any project that can align with our values is welcome to apply, including those with no particular faith basis.

#### Our achievements

When reviewing our aims and objectives and in planning our future activities the Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. In particular, the Trustees consider how planned activities will contribute to the aims and objectives of the Trust.



# **Leeds Christian Community Trust**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

#### **Year ended 31 December 2020**

During 2020, one project joined the Trust. As of 31<sup>st</sup> December 2020, there were 15 member projects and 2 LCCT direct work strands.

#### **Volunteers**

Due to Covid-19 there were fewer events during 2020 but there were still approximately 300 volunteers helping within the projects of the Trust contributing over 2500 volunteer hours.

#### **Risks & Uncertainties**

##### **Delegated responsibility and Risk**

The delegation of responsibility for the day to day running of the projects creates risk for the Trustees. However, the Trustees have considered the major risks to which the company is exposed and where relevant put policies and procedures in place to mitigate those risks. Trustees have to be satisfied that there is an effective management structure in place before the Trust will accept a project as a member project of LCCT. Ownership of the project budget rests with the project steering committee; however, the project's finances are centrally managed by the Trust's Finance Manager who reports regularly to the Trustees. Core team staff provide on-going support and meet annually with each project about their proposed budget and capacity to continue, assisting them in making timely decisions about reduction in activities or closure where necessary. Any new types of activity have to be notified to our insurers via the Trust Administrator.

A more formal Risk Register is reviewed by trustees at each of the regular governance meetings to monitor and manage major risks to the Trust.

##### **Plans for Future Periods**

Over many years we had generous backing from two benefactors, but due to changes in circumstances and how they wished to move forward with distribution of their funds, this arrangement was phased out gradually, coming to an end in 2017. This funding covered most of our core costs and some of the project costs, and as such we recognise we have historically been overly dependent on this one source of funding.

Over the last few years as the Trust has transitioned from providing grants, office space and other support that our benefactors enabled, we have sharpened our focus to providing developmental, administrative and accounting support for projects looking to make a difference in their locality. We have also been working hard to address the core costs funding gap by;

- In order to cover core costs we will move a full cost recovery model for all projects who receive restricted funding and those projects relying on donation and unrestricted funding continue to contribute 10% of income
- restructuring the core team to align resources to current needs and reduce overall expenditure
- closer management of cost centres
- investing resources in researching funding sources and writing applications

The Trustees and the core team are exploring income diversification in order to cover core costs and are working to increase fundraising capacity within the projects we currently support, as well as reviewing our activities to ensure that we can help even more small and emerging projects in the city that would otherwise struggle or fail altogether for lack of structure and tailored support.

# **Leeds Christian Community Trust**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 December 2020**

## **Financial Review**

### **Principal Funding Sources**

We currently draw our funding from three main sources (grants, donations and trading) with the largest of these being grants followed fairly closely by donations. This reflects the hard work of the member projects and the core team in applying to funders throughout the year as well as spending time on communications and fostering good connections which generate a significant level of donations. We recognise that the level of trading income is low in comparison so increasing this could form part of the strategy for sustainability.

We have seen a mixed picture regarding the effects of the pandemic; some of our projects have received extra funding to support Covid-19 response activities, others have lost events income. Donations were reduced as was trading income.

The total income for the year was £270,230 (2019: £226,011). Grant income was £172,578 (2019: £96,722) (63.9%) where the largest single grant obtained was £16,000. Other individual/church donors amounted to £82,466 (2019: £96,998) (30.5%). The remainder was brought in from gift aid and other trading income.

The Statement of Financial Activities shows a net surplus for the year after transfers to and from projects of £16,703 (2019: £5,923). The reserves stand in total at £263,114 (2019: £246,411) at 31 December 2020. The Trustees consider the financial position of the charity to be satisfactory.

### **Reserves Policy**

Due to the current situation, the board of trustees have felt it prudent to have a policy whereby the unrestricted funds excluding tangible fixed assets held by the company should be six months of 2021 budgeted unrestricted running costs which equates to approximately £34,000. At 31 December 2020 the unrestricted net current assets of the Trust (comprising designated funds of £67,991 and general funds of £43,664) stood at £111,655 (2019: £123,381) which is above the level required. The reserves policy will be reviewed annually.

### **Funds in Deficit**

There were no funds in deficit at 31 December 2020.

# **Leeds Christian Community Trust**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 December 2020**

#### **Statement of Responsibilities of the Trustees**

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the end of the financial year and of the surplus or deficit of the company for that period.

In preparing those financial statements the Trustees are required to

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking steps for the prevention and detection of fraud and other irregularities.

Theo Sheridan-Watts  
Director and Trustee

Date: 07/07/2021

# **Leeds Christian Community Trust**

**Year Ended 31st December 2020**

## **Independent Examiner's Report to the Trustees of Leeds Christian Community Trust**

I report to the trustees on my examination of the financial statements of Leeds Christian Community Trust ('the charity') for the year ended 31 December 2020.

### **Responsibilities and basis of report**

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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**

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination: or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Nigel Wyatt BSC FCA  
Independent Examiner  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

Date: 07/07/2021

# Leeds Christian Community Trust

## Statement of Financial Activities (including income and expenditure account)

Year Ended 31st December 2020

			2020		2019
		Unrestricted Funds	Restricted Funds	Total Funds	Total funds
	Note	£	£	£	£
<b>Income</b>					
Donations and legacies	2	30,192	234,095	264,287	205,369
Other trading activities	3	4,508	869	5,377	20,122
Investment income	4	566	-	566	520
<b>Total income</b>		<u>35,266</u>	<u>234,964</u>	<u>270,230</u>	<u>226,011</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	5	-	-	-	359
Expenditure on charitable activities	6	<u>46,992</u>	<u>206,535</u>	<u>253,528</u>	<u>231,575</u>
<b>Total expenditure</b>		<u>46,992</u>	<u>206,535</u>	<u>253,528</u>	<u>231,934</u>
<b>Net (expenditure)/ income and net movement in funds</b>		<u>(11,726)</u>	<u>28,429</u>	<u>16,703</u>	<u>(5,923)</u>
<b>Net income and net movement in funds</b>					
Total funds brought forward	14	123,381	123,030	246,411	252,334
Transfers		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total funds carried forward</b>		<u>111,655</u>	<u>151,459</u>	<u>263,114</u>	<u>246,411</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

# Leeds Christian Community Trust

Year Ended 31st December 2020

## Statement of Financial Position

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Investments	12	-	40,000
<b>Current assets</b>			
Debtors	12	11,836	29,449
Cash at bank and in hand		254,762	178,942
		266,599	208,391
<b>Creditors: amounts falling due within one year</b>	13	3,485	1,980
<b>Net current assets</b>		263,114	206,411
<b>Total assets less current liabilities</b>		263,114	246,411
<b>Net assets</b>		263,114	246,411
<b>Funds of the charity</b>			
Restricted funds	14	151,459	123,030
Unrestricted funds	14	111,655	123,381
<b>Total charity funds</b>		263,114	246,411

For the year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees, authorised for issue and are signed on behalf of the board by:



Theo Sheridan-Watts  
Trustee

Date 07/07/2021

# Leeds Christian Community Trust

Year Ended 31st December 2020

## Notes to the Financial Statements

### 1 Accounting Policies

#### General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is St Michaels Hall, 11 Bennett Road, Leeds, LS63HN, England.

#### Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### Basis of Preparation

The financial statements have been prepared on a going concern basis 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 applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - Charities SPRT (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and the Companies Act 2006 and the Charities Act 2011.

Leeds Christian Community Trust meets the definition of a public benefit entity under FRS102.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### Going Concern

The Trustees have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future and have adequate contingency plans in the event that income streams are reduced. Consequently, the financial statements have therefore been prepared on the basis that the charity is a going concern.

# Leeds Christian Community Trust

Year Ended 31st December 2020

## Notes to the Financial Statements

### Judgements and key sources of estimation uncertainty

In the application of the charities accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

### Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable, and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.



# Leeds Christian Community Trust

Year Ended 31st December 2020

## Notes to the Financial Statements

### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

### Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% straight line
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# Leeds Christian Community Trust

Year Ended 31st December 2020

## Notes to the Financial Statements

### Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

# **Leeds Christian Community Trust**

**Year Ended 31st December 2020**

## **Notes to the Financial Statements**

### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### **Limited by guarantee**

The charity is a company limited by guarantee. Every member promises, if the charity is dissolved while he, she or it remains a member or within 12 months afterwards to pay up to £1 towards the costs of dissolution and the liabilities incurred by the charity while the contributor was a member.

# Leeds Christian Community Trust

Year Ended 31st December 2020

## Notes to the Financial Statements

### 2 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
<b>Donations</b>			
Donations	20,156	62,310	<b>82,466</b>
Gift Aid	737	8,506	<b>9,243</b>
	<u>20,892</u>	<u>70,817</u>	<u><b>91,709</b></u>
<b>Grants and Contract Income</b>			
Grants for projects	9,300	163,278	<b>172,578</b>
	<u>9,300</u>	<u>163,278</u>	<u><b>172,578</b></u>
<b>Total</b>	<u>30,192</u>	<u>234,095</u>	<u><b>264,287</b></u>
	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
<b>Donations</b>			
Donations	23,696	73,301	<b>96,997</b>
Gift Aid	810	10,839	<b>11,649</b>
	<u>24,506</u>	<u>84,140</u>	<u><b>108,646</b></u>
<b>Grants and Contract Income</b>			
Grants for projects	-	96,722	<b>96,722</b>
	<u>-</u>	<u>96,722</u>	<u><b>96,722</b></u>
<b>Total</b>	<u>24,506</u>	<u>180,862</u>	<u><b>205,368</b></u>

# Leeds Christian Community Trust

Year Ended 31st December 2020

## Notes to the Financial Statements

### Grants Received

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
All Churches Trust	1,800	-	<b>1,800</b>	-
Allen Lane Foundation	-	-	-	1,500
Anonymous donation	-	-	-	852
Baptist Insurance	-	-	-	7,500
Big Lottery	-	10,000	<b>10,000</b>	-
Charities Trust	-	-	-	1,000
Covid-19 Job Retention Scheme	-	1,797	<b>1,797</b>	-
Community Chest Pot	-	215	<b>215</b>	-
Community Foundations for Lancashire and Merseyside	-	3,000	<b>3,000</b>	-
Consonant Ltd	-	1,250	<b>1,250</b>	3,750
Co-op Local Community Fund	-	-	-	34
Financial Inclusion Team	-	7,000	<b>7,000</b>	-
Gifting Leeds	-	-	-	12,000
Haribo Happiness Fund	-	2,000	<b>2,000</b>	-
Healthy Holidays	-	9,500	<b>9,500</b>	1,640
Hillards Charitable Trust	-	-	-	2,000
Howdens	-	-	-	250
Inner East Housing Advisory	-	862	<b>862</b>	-
Language Hub	-	3,000	<b>3,000</b>	-
Leeds City Council	-	48,175	<b>48,175</b>	27,875
Leeds City Council - Horsforth Children's Services	-	5,872	<b>5,872</b>	4,305
Leeds Community Foundation	-	2,000	<b>2,000</b>	17,010
Leeds Housing	-	3,300	<b>3,300</b>	-
Leeds Inspired	-	-	-	1,000
Leeds University Union	-	-	-	1,900
Live Well	-	1,000	<b>1,000</b>	-
Lloyds Bank	-	-	-	18
Mice Funding	-	375	<b>375</b>	100
Migration Exchange - Barrow Cadbury Trust	-	10,000	<b>10,000</b>	-
Mollie Clysdale Trust	-	-	-	400
N Power	-	-	-	388
N Smith Charitable Settlement	-	-	-	750
Near Neighbours	-	2,640	<b>2,640</b>	-
Paristamen CIO	-	750	<b>750</b>	-
Paul Hamlyn Foundation	-	15,500	<b>15,500</b>	7,000

# Leeds Christian Community Trust

Year Ended 31st December 2020

## Notes to the Financial Statements

Grants Received (Continued)	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
RERF Community Benefit Fund	-	756	<b>756</b>	-
Resilience Fund	-	7,382	<b>7,382</b>	-
Right to Remain	-	1,000	<b>1,000</b>	-
S.H.E.D.	-	2,000	<b>2,000</b>	-
Safer Communities	-	5,705	<b>5,705</b>	-
Seedlings Foundation	-	-	-	1,000
Sir George Martin Trust	-	3,000	<b>3,000</b>	-
Sports England	-	3,800	<b>3,800</b>	-
Sykes Trust	-	2,500	<b>2,500</b>	-
The 29th May 1961 Charitable Trust	-	4,000	<b>4,000</b>	-
The Joseph & Mary Hiley Trust	-	-	-	300
The Joseph Rank Trust	7,500	-	<b>7,500</b>	-
The Neighbourly Community Fund	-	400	<b>400</b>	-
The Sylvia & Colin Shepherd Charitable Trust	-	-	-	500
The Whitecourt Charitable Trust	-	-	-	-
Wades Charity	-	2,500	<b>2,500</b>	-
Wakeham Trust	-	-	-	150
Wharfdale Foundation	-	-	-	3,500
Women Arise	-	1,000	<b>1,000</b>	-
Woodward Charitable Trust	-	1,000	<b>1,000</b>	-
<b>Total</b>	<u>9,300</u>	<u>163,278</u>	<u><b>172,578</b></u>	<u>96,722</u>

The Income from donations and legacies was £264,287 (2019: £205,367) of which £30,192, was unrestricted (2019: £24,506) and £234,095 restricted (2019: £180,862).

The Charity benefits greatly from the involvement and enthusiastic support of a number of volunteers, details of which are given in our annual report. In accordance with FRS 102, the economic contribution of volunteers is not recognised in the financial statements.

# Leeds Christian Community Trust

Year Ended 31st December 2020

## Notes to the Financial Statements

### 3 Other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Rent received and other trading activities	4,258	305	<b>4,563</b>
Sales of goods, services and merchandise	250	564	<b>814</b>
Other trading income	-	-	-
<b>Total</b>	<b>4,508</b>	<b>869</b>	<b>5,377</b>

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Advertising and other trading activities	12,134	689	12,823
Sales of goods, services and merchandise	2,367	-	2,367
Other trading income	35	4,898	4,933
<b>Total</b>	<b>14,536</b>	<b>5,587</b>	<b>20,123</b>

### 4 Investment income

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Income from cash investments	566	-	<b>566</b>
<b>Total</b>	<b>566</b>	<b>-</b>	<b>566</b>

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Income from cash investments	520	-	520
<b>Total</b>	<b>520</b>	<b>-</b>	<b>520</b>

# Leeds Christian Community Trust

Year Ended 31st December 2020

## Notes to the Financial Statements

### 5 Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Costs on raising Funds	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Costs on raising Funds	-	359	359
<b>Total</b>	<b>-</b>	<b>359</b>	<b>359</b>

### 6 Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Bank charges	72	-	72
Office and administration costs	836	6,623	7,459
People costs	307	123,953	124,260
Project costs	232	55,404	55,636
Support costs	45,545	20,556	66,102
<b>Total</b>	<b>46,992</b>	<b>206,535</b>	<b>253,528</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Bank charges	269	-	269
Office and administration costs	12,441	17,751	30,192
People costs	5,821	109,226	115,047
Project costs	3,179	24,871	28,050
Support costs	40,437	17,580	58,017
<b>Total</b>	<b>62,147</b>	<b>169,428</b>	<b>231,575</b>



# Leeds Christian Community Trust

Year Ended 31st December 2020

## Notes to the Financial Statements

### 7 Analysis of support costs

	2020	2019
	£	£
Legal & Professional Fees	1,498	1,680
Meeting Costs	72	570
Staff Costs	50,930	49,424
Project Support	5,037	6,104
Office and Administrative Costs	8,564	239
	<u>66,102</u>	<u>58,017</u>

### 8 Independent examination fees

	2020	2019
	£	£
Independent examination of the financial statements	1,380	1,380
	<u>1,380</u>	<u>1,380</u>

# Leeds Christian Community Trust

Year Ended 31st December 2020

## Notes to the Financial Statements

### 9 Overhead allocation by fund

The overheads incurred by LCCT are charged out to the separate projects in order to share the overheads of the organisation out against all active projects. During the year this was done by charging each project an overhead allocation of 10% of their annual income.

	2020	2019
	£	£
Connecting Crossgates - Community Hub	2,176	1,166
HESED @ Mayfield Farm	589	797
Hope for the Nations - National Day of Prayer	-	60
Horsforth Community Development	3,851	3,853
Hunslet Initiative General	1,366	1,633
June Project	9	524
Leeds City Prayer Community	-	18
Leeds Dads	2,300	1,064
Leeds Dynamix	-	28
Leeds Space Network	1,335	898
Migrant Action	3,161	2,663
People of Peace	60	-
Sunflower ESOL	341	582
Unity In Poverty Action - General	4,704	4,099
Women Arise	664	-
Network Leeds	-	326
Lent Prayer Diary	-	956
4 Spaces	-	284
	<b>20,556</b>	<b>18,951</b>

# Leeds Christian Community Trust

Year Ended 31st December 2020

## Notes to the Financial Statements

### 10 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	152,367	140,673
Social security costs	2,653	2,392
Employer contributions to pension plans	5,138	4,186
	<u>160,157</u>	<u>147,251</u>

The average head count of employees during the year was as follows:

	2020	2019
Average Head Count	17	17

The average head count of employees during the year is analysed as follows:

	2020	2019
	No.	No.
Project workers	13	13
Management and fundraisers	4	4
	<u>17</u>	<u>17</u>

Number of employee who received employee benefits of more than £60,000 during the year was:

	2020	2019
More than £60,000	0	0

### Key Management Personnel

The charity considers its key management personnel to be the Trustees as listed in the trustee's report.

### 11 Trustee remuneration and expenses

The trustee's received no reimbursement for out of pocket expenses during the year (2019: £0) and no trustees were remunerated for their work as trustees (2019: £0).

# Leeds Christian Community Trust

Year Ended 31st December 2020

## Notes to the Financial Statements

### 12 Investments

	Cash or cash equivalents
	£
<b>Cost or valuation</b>	
At 1 January 2020	40,000
Disposal	(40,000)
At 31 December 2020	-
<b>Impairment</b>	
At 1 January 2020 and 31 December 2020	-
<b>Carrying amount</b>	
<b>At 31 December 2020</b>	-
At 31 December 2019	40,000

### 12 Debtors

	2020	2019
	£	£
Trade debtors	2,759	16,000
Prepayments and accrued income	9,077	13,449
	<b>11,836</b>	<b>29,449</b>

### 13 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	3,485	1,980
	<b>3,485</b>	<b>1,980</b>

# Leeds Christian Community Trust

Year Ended 31st December 2020

## Notes to the Financial Statements

### 14 Analysis of Charitable Funds

	At 1 Jan 2020 £	Income £	Expenditure £	Transfers £	At 31 Dec 2020 £
<b>Unrestricted Funds</b>					
General Fund	88,171	27,583	(45,545)	(26,544)	<b>43,664</b>
<b>Designated Funds</b>					
LCCT Central	20,000	-	-	26,544	<b>46,544</b>
LICTIM - Lent Prayer Diary	1,859	1,112	(1,086)	-	<b>1,885</b>
Network Leeds	13,351	6,572	(361)	-	<b>19,562</b>
<b>Total</b>	<u>123,381</u>	<u>35,266</u>	<u>(46,992)</u>	<u>-</u>	<u><b>111,655</b></u>

# Leeds Christian Community Trust

Year Ended 31st December 2020

## Notes to the Financial Statements

	At 1 Jan 2020 £	Income £	Expenditure £	Transfers £	At 31 Dec 2020 £
<b>Restricted Funds</b>					
City of Sanctuary	3,570	-	(60)	-	<b>3,510</b>
Connecting Crossgates - Community Hub	6,063	21,758	(25,872)	-	<b>1,949</b>
HESED @ Mayfield Farm	7,704	5,893	(6,940)	-	<b>6,656</b>
Hope for the Nations-National Day of Prayer	859	-	-	-	<b>859</b>
Horsforth Community Development	8,055	38,511	(38,336)	-	<b>8,230</b>
Hunslet Initiative General	16,657	13,663	(10,604)	-	<b>19,716</b>
June Project	485	93	(132)	-	<b>445</b>
Leeds City Prayer Community	642	-	-	-	<b>642</b>
Leeds Dads	2,595	22,996	(13,237)	-	<b>12,354</b>
Leeds Dynamix	900	-	-	(900)	<b>-</b>
Leeds Space Network	18,656	13,348	(14,557)	-	<b>17,447</b>
Migrant Action	12,405	31,613	(25,178)	-	<b>18,840</b>
People of Peace	-	600	(60)	-	<b>540</b>
Sunflower ESOL	2,799	3,409	(3,438)	-	<b>2,769</b>
Unity In Poverty Action - Big Change	2,200	-	(2,327)	127	<b>-</b>
Unity In Poverty Action - Leeds City Council	-	25,000	(16,400)	-	<b>8,600</b>
Unity In Poverty Action - West Yorkshire Police Commision Welfare Support Scheme	8,900	-	-	-	<b>8,900</b>
Unity In Poverty Action - General	22,241	44,442	(39,594)	(127)	<b>26,962</b>
Unity In Poverty Action - Welfare Support Scheme	8,300	7,000	(6,817)	-	<b>8,483</b>
Women Arise	-	6,640	(2,983)	900	<b>4,557</b>
<b>Total</b>	<u>123,030</u>	<u>234,964</u>	<u>(206,535)</u>	<u>-</u>	<u><b>151,459</b></u>
<b>Total Funds</b>	<u>246,411</u>	<u>270,231</u>	<u>(253,528)</u>	<u>-</u>	<u><b>263,114</b></u>

# Leeds Christian Community Trust

**Year Ended 31st December 2020**

## **Notes to the Financial Statements**

### **Fund transfers**

Leeds Dynamix £900 to Women Arise:

Following the closure of the project in 2018 the trustee's followed Charity Commission guidance to transfer the left over residue balance to Women Arise.

Restricted funds are grants or donations received directly by the project that are to fund their activities generally or a specific activity within the project.

General Fund to LCCT Central £26,544:

During the year the trustee's have reviewed the organisations reserves policy. As part of this the board agreed to make this transfer to hold more funds for future investment in the projects.

The larger projects within the Trust are as follows:

### **Hesed @ Mayfield Farm**

Mayfield Farm in Seacroft promotes well-being and community cohesion, building relationships that help people come out of isolation. Activities include a monthly cafe, film showings, craft sessions etc. including the Men's Shed where local men meet.

### **Horsforth Community Development**

Based in the locality of Horsforth, the project works with young people transitioning to high school, working with 40 young people last year and running over 50 assemblies. The project also runs the local farmers' market which has a footfall of 750.

### **Hunslet Initiative**

This project provides activities for children, teens and young adults across inner South Leeds. They run after school clubs, sports activities and one to one mentoring.

### **Migration Action**

An advocacy and migrant rights based organisation that exists to challenge the structures that create a hostile environment for vulnerable migrants.

# Leeds Christian Community Trust

Year Ended 31st December 2020

## Notes to the Financial Statements

### Unity In Poverty Action Welfare Support Scheme

Supported to a large extent by Leeds City Council, the Welfare Support Scheme looks largely at issues such as addiction and mental health, homelessness and prison release.

### Unity In Poverty Action General

The main sources of Income are one-off grants from a number of charitable Trusts together with donations by individuals and Churches.

Unity In Poverty Action - West Yorkshire Police Commission Grant awarded from West Yorkshire Police and Crime Commissioner for distribution to the West Yorkshire Food Poverty Network.

### Women Arise

We are a project that supports women from immigrant backgrounds through providing weekly ESOL sessions on topics appropriate to building up and equipping women.

## 15 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Tangible fixed assets	-	-	-
Current Assets	115,140	151,459	266,599
Creditors less than 1 year	(3,485)		(3,485)
	<u>111,655</u>	<u>151,459</u>	<u>263,114</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Tangible fixed assets	40,000	-	40,000
Current Assets	105,630	102,761	208,391
Creditors less than 1 year	(1,980)	-	(1,980)
	<u>143,650</u>	<u>102,761</u>	<u>246,411</u>

## 16 Related party transactions

There were no related party transactions during the year (2019: £0).



# Leeds Christian Community Trust

Year Ended 31st December 2020

## Notes to the Financial Statements

### 17 Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2020	2019
	£	£
Not later than 1 year	1,485	1,350
Later than 1 year and not later than 5 years	-	5,940
	<u>1,485</u>	<u>7,290</u>

### 17 Events after the Reporting Period

After the year end the government entered the United Kingdom into a further national lockdown placing restrictions on a range of activities. The lockdown has impacted the day to day running of the organisation and its projects. There is no exacted material financial impact on the organisation other than for certain projects an increase in funding to provide resources to further their work during the pandemic.