

CITY EVANGELICAL CHURCH LEEDS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 AUGUST 2020

Registered Charity Number 1140902

Registered Company Number 07541682 (England and Wales)

CITY EVANGELICAL CHURCH LEEDS

Report and Accounts **for the year ended 31 August 2020**

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CITY EVANGELICAL CHURCH LEEDS

Company Information **for the year ended 31 August 2020**

Legal Status	A Company limited by guarantee, not having share capital. The governing instructions are the company's Memorandum and Articles of Association. The company is a Registered Charity.	
Charity Number	1140902	
Company Registration	07541682 (England and Wales)	
Directors/ Trustees	M W Luehrmann D Johnson Dr J P G Keene D McNutt D Stone P Woodcock R Smith S Walker	Pastor/Chairman (Finished Term July 2020) (Started July 2020) (Started July 2020) (Finished Term July 2020)
Company Secretary	Dr J P G Keene	
Deacons	J Whyatt R Brown T Jack C Bainbridge	
Registered Office	Cemetery Road Leeds West Yorkshire LS11 8SX	
Accountants	Torevell Dent Limited Chartered Certified Accountants Centre of Excellence Hope Park Trevor Foster Way BRADFORD BD5 8HH	
Bankers	HSBC PO Box 105 33 Park Row Leeds LS1 1LD	

CITY EVANGELICAL CHURCH LEEDS

Trustees Annual Report **for the year ended 31 August 2020**

The directors and trustees present their Annual Report and Financial Statements for the year ended 31 August 2020.

The Articles of Association

The Church is a registered charitable company, affiliated to the Fellowship of Independent Evangelical Churches (FIEC)

For the year ended 31st August 2011 the Church was governed by the Articles of Association which include the byelaws of the church and the FIEC Statement of Faith. The Church incorporated on 24th February 2011 under Registered Charitable Company Number 1140902. Prior to that date, the church was an expected charity by affiliation on the Fellowship of Independent Evangelical Churches.

Trustees/Directors

The trustees who served during the year were :-

M W Luehrmann	Pastor/Chairman
D Johnson	
Dr J P G Keene	
D McNutt	
D Stone	
P Woodcock	
R Smith	
S Walker	

Deacons of the Church

J Whyatt
R Brown
T Jack
C Bainbridge

None of the Directors have any beneficial interest in the Church and all served without remuneration in their capacity as Directors. In accordance with the Articles of Association, those Directors who are Pastors of the Church receive remuneration in that capacity at levels determined by their job contract and from time to time by the membership of the church. All Directors/Trustees during the year were Elders.

Organisational Structure

The charitable company is governed by a leadership team (Directors) comprising the leaders of the Church. All Directors of the company are Elders of the church and subject to the scrutiny of the members of the Church at regular business meetings of the Church.

Significant financial decisions are taken with the approval of the directors of the charity and the members of the Church as required by the Church's bylaws.

The Pastors are remunerated by the Church for their work. The remuneration of the Pastors is determined in accordance with the Church Bylaws which specifically permit the remuneration of the Pastors on a salary scale equivalent to that of secondary school teachers. They are decided on by the Directors (non paid Elders of the church) and the Directors who are remunerated (i.e. employed pastors) do not participate.

Recruitment and Appointment of Directors/Trustees

This is done in accordance with the byelaws of the church and the Articles of Association.

Directors are elected by the members of the Church as Elders in a church meeting and automatically are then added to the directors of the charitable company.

Directors'/Trustees' Induction and Training

Directors/Trustees of the company and Elders of the church are proposed by the existing Directors/Trustees where they have satisfied themselves both of the need for further Directors/Trustees, and that the person proposed meets the qualifications set out at Companies House and in the Articles of Association. Following election by the church members, training and induction of new Directors/Trustees is overseen by the existing Directors/Trustees, who may delegate certain elements of the induction process to others.

CITY EVANGELICAL CHURCH LEEDS

Trustees Annual Report (continued) **for the year ended 31 August 2020**

Risk Management

The Directors/Trustees have examined the major strategic and operational risks which the Charitable company faces and confirm that systems have been established to monitor those risks so that the necessary steps can be taken to lessen them.

ANNUAL REVIEW OF ACTIVITIES – 2019-20 (Public Benefit)

The following ministries have been supported, maintained and developed during the financial year.

- Growth Groups
- Children's Ministry
- Youth Ministry
- 20s and 30s Ministry
- Care Ministry
- Training & Leadership
- Community Outreach
- Music Ministry
- Christians Against Poverty Debt Centre

Objective and activities

- (a) **To advance the Christian faith in accordance with the Statement of Beliefs in the Schedule here, to attach in such parts of Leeds, the United Kingdom or the world as the Trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity;**

We invited those in the local area to our carol services and Easter Events (this year the Easter Service was conducted over Zoom). We have transferred our morning service to YouTube and live stream these every week.

The students January 2020 get away was enjoyed by 20-30 people. We have provided 1 to 1 bible studies with a number of students through the year - this has had to be adapted due to the pandemic.

The youth and children's work progressed well over the year and our staff children youth worker has been involved in local secondary schools work as well as children and youth clubs during the week from the church building. He does regular assemblies in the local primary schools. We run City Kids which reaches out to the local children and have 30-40 children each week. We also have the Friday youth drop in called Ignite. These have been adapted due to the pandemic to be done either with Zoom or a live streaming link.

- (b) **To relieve persons who are in conditions of need, financial hardship or sickness and who may be aged and to relieve the distress caused thereby in the said location and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit;**

We employed our CAP centre Manager (Christians Against Poverty) as a debt counsellor until July 2020 (when we closed the centre due to our manager moving on). There were 20 people actively seeking support at that time. They have been offered holistic care to support their ability to relieve their financial debts from the church - those with ongoing debt support were transferred to other debt managers in the area.

The church partners with other organisations and churches in the local area and is an active member of FIEC. Global café is one example where members from the church help with international students being welcomed in the city of Leeds.

- (c) **To advance Christian education in the said location and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit;**

The church has supported 6 people to share the gospel of Christ overseas. These receive support by way of both prayer and funding, the latter as decided by the Directors, for the furthering of the good news. We also support a number of UK based workers in similar endeavours. We are planning a church plant in 2020 which will be located in Middleton, a deprived area in South Leeds.

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Trustees Annual Report (continued) **for the year ended 31 August 2020**

- (d) **To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.**

This year the number and diversity of people we have reached is very broad. We aim to reach out to people from all backgrounds. We regularly have people with learning difficulties and different language and ages who we support.

We have facilitated with the pandemic live streaming to those who cannot access the building due to shielding, we have also done risk assessments and made appropriate adaptations for services to enable those with legitimate mask exemptions.

We have improved the building and have enabled other users to access the building including Friends International, the Pentecostal Mission Church and the Polish Bible Study group as well as the Torch Trust for the Blind.

How we have adapted to the Pandemic

The methods we have used as a charity have changed and adapted but the work, theology and content has remained the same. We are now for the first time live-streaming the morning services, we are producing CDs of the service for the elderly in the congregation, staff are working from home wherever possible, we have initially had to furlough some staff whose work can only be done in the building during the first lockdown from March to July 2020. We have conducted risk assessments for all activities in line with government guidance. We have introduced booking for services and allocated seating to comply with Test and Trace when we started meeting in person in August 2020. We have also installed perspex screens in the church to enable safe reopening. We have maintained small group Bible studies on Zoom to continue the teaching and training and nurture of the congregation. We have reviewed as directors our finances and risks to the charity and those we serve during the pandemic.

Financial Review

Reserves policy

As the charity grows, it is the intention to build up and maintain unrestricted funds, being free reserves of the charity, to cover administration and support costs, to meet contingencies and to create flexibility.

Principal funding sources

The church's principal funding comes from gifts and donations made by members of the church, together with associated Gift Aid.

Results

The total income for the year was £272,157 (2019: £206,056), and after deducting expenditure of £215,939 (2019: £217,677) the net income £56,218 (2019: net expenditure £11,621)

The net assets of the charity at 31 August 2020 were £774,615 (2019: £718,397).

Signed on behalf of the trustees on 18/5/21



.....
Dr J P G Keene - Trustee

CITY EVANGELICAL CHURCH LEEDS

Trustees Annual Report (continued) **for the year ended 31 August 2020**

Statement of Trustees' Responsibility

Law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements giving a true and fair view the Trustees should follow best practice and:

- a) select suitable accounting policies and apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume the Charity will continue operating.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

CITY EVANGELICAL CHURCH LEEDS

Independent Examiner's Report to the Trustees of City Evangelical Church Leeds

Independent examiner's report to the trustees of City Evangelical Church Leeds.

I report on the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2020 as set out on pages 7 to 10.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.


Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities preparing their accounts (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.


S J Sutcliffe, FCCA
Torevell Dent Limited
Chartered Certified Accountants
Centre of Excellence
Hope Park
Trevor Foster Way
BRADFORD
BD5 8HH

16/5/21

CITY EVANGELICAL CHURCH LEEDS

Financial Activities **for the year ended 31 August 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Income and endowments from:					
Voluntary income		161,570	103,026	264,596	197,981
Other income		7,561	-	7,561	8,075
Total		169,131	103,026	272,157	206,056
Expenditure on:					
Charitable activities	2	172,820	42,489	215,309	217,047
Other costs	2	630	-	630	630
Total		173,450	42,489	215,939	217,677
Net income/(expenditure)		(4,319)	60,537	56,218	(11,621)
Total funds brought forward:		529,690	188,707	718,397	730,018
Total funds carried forward:		525,371	249,244	774,615	718,397

The notes on pages 9 to 10 form part of these financial statements.

CITY EVANGELICAL CHURCH LEEDS

Balance Sheet for the Year ended 31 August 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
FIXED ASSETS					
Tangible assets	3	477,793	160,204	637,997	652,745
CURRENT ASSETS					
Debtors	4	2,128	1,830	3,958	5,878
Bank and cash		47,794	87,874	135,668	62,277
		49,922	89,704	139,626	68,155
CREDITORS : amounts due within one year	5	(2,344)	(664)	(3,008)	(2,503)
NET CURRENT ASSETS		47,578	89,040	136,618	65,652
TOTAL ASSETS		<u>525,371</u>	<u>249,244</u>	<u>774,615</u>	<u>718,397</u>
THE FUNDS OF THE CHARITY					
Unrestricted funds				525,371	529,690
Restricted funds				249,244	188,707
				<u>774,615</u>	<u>718,397</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- Ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 394 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard (SORP) 102 (effective January 2015.)

The financial statements were approved by the Board of Trustees on 18/5/21 and were signed on its behalf by:


M W Luehrmann
Director/Trustee

The notes on pages 9 to 10 form part of these financial statements.

CITY EVANGELICAL CHURCH LEEDS

Notes to the Accounts **for the year ended 31 August 2020**

1. STATEMENT OF ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with applicable accounting standards, the SORP (FRS 102) by Charities 2016 and the Companies Act 2006. The financial statements are prepared under the historical cost convention and are in accordance with Financial Reporting Standards for Small Entities (effective January 2015).

Funds held by the charity

Unrestricted funds represent funds received by the charity which are available to the trustees to apply for the general purposes of the charity as set out in the governing document. Restricted funds represent funds received for a specific purpose.

Income and endowments

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

Expenditure is accounted for on an accruals basis and provision is included in the financial statements for all known liabilities at the Balance Sheet date. Irrecoverable VAT is attached to the specific expense incurred.

Other costs

Other costs comprises the direct costs of the charity that are not related to charitable activities.

2. EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Charitable activities:				
Ministry support	10,842	10,398	21,240	14,065
Charitable gifts	10,943	-	10,943	21,552
Staff costs	113,469	30,278	143,747	136,115
Premises expenses	13,175	121	13,296	17,682
Administration costs	19,426	1,692	21,118	21,350
Events and activities	4,965	-	4,965	6,283
	172,820	42,489	215,309	217,047
Other Costs			2020	2019
Independent Examination			630	630

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Notes to the Accounts **for the year ended 31 August 2020**

3. TANGIBLE FIXED ASSETS

<u>Cost</u>	Freehold Building £	Motor Vehicle £	Total £
1st September 2019	695,487	23,793	719,280
Additions	-	-	-
31st August 2020	695,487	23,793	719,280
<u>Depreciation</u>			
1st September 2019	50,270	16,265	66,535
Depreciation charged	12,866	1,882	14,748
31st August 2020	63,136	18,147	81,283
<u>Net Book Value</u>			
31st August 2019	645,217	7,528	652,745
31st August 2020	632,351	5,646	637,997

The freehold building was gifted from external trustees. Additions in the year represent improvement to the windows.

4. DEBTORS - due within one year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Gift Aid recoverable	2,128	1,830	3,958	5,878
	2,128	1,830	3,958	5,878

5. CREDITORS - due within one year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2018 £
PAYE & NIC	1,714	664	2,378	1,873
Other Creditors	630	-	630	630
	2,344	664	3,008	2,503

6. Other Costs

During the year 2 trustees received salaries totalling £59,307 (2019 : 3 trustees totalling £74,313)

No trustees received expenses in 2020 or 2019.

CITY EVANGELICAL CHURCH LEEDS

Detailed Statement of Financial Activities
For the year ended 31 August 2020

	2020	2019
	£	£
Income and endowments from:		
Donations and legacies	96,345	29,235
Gift Aid (inc tax recovered)	168,251	168,746
Other	7,561	8,075
Total	272,157	206,056
Expenditure on:		
Wages	110,650	108,424
Utilities	8,483	10,785
Building maintenance	1,459	3,642
Building insurance	3,354	3,255
Cleaning and catering	616	1,193
Children's/youth worker	626	1,363
Students	150	139
Food for Thought	122	134
Church Weekend	937	1,635
Transport	3,412	3,455
Staff training	33,097	27,691
PA systems	2,975	1,894
Care Ministry	2,197	809
Other Ministry costs	3,057	2,588
Evangelism Events	622	972
Other Evangelism	5,886	4,004
CAP Centre	9,478	5,692
Missionary - regular giving	10,656	9,665
Missionary - designated gifts	-	11,626
Missionary - others	287	261
Printing and stationery	1,124	1,337
Literature	821	847
Depreciation	14,748	15,636
Other costs	1,182	630
	(215,939)	(217,677)
Net income/(expenditure)	56,218	(11,621)

This page does not form part of the statutory financial statements

