

**CITY EVANGELICAL CHURCH LEEDS**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 AUGUST 2021**

**Registered Charity Number 1140902**

**Registered Company Number 07541682 (England and Wales)**

## **CITY EVANGELICAL CHURCH LEEDS**

### **Report and Accounts** **for the year ended 31 August 2021**

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## **CITY EVANGELICAL CHURCH LEEDS**

### **Company Information** **for the year ended 31 August 2021**

<b>Legal Status</b>	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.	
<b>Charity Number</b>	1140902	
<b>Company Registration</b>	07541682 (England and Wales)	
<b>Directors/ Trustees</b>	M W Luehrmann Dr J P G Keene R A Smith P A Woodcock	Pastor/Chairman
<b>Deacons</b>	J Whyatt R Brown T Jack C Bainbridge	
<b>Registered Office</b>	Cemetery Road Leeds West Yorkshire LS11 8SX	
<b>Accountants</b>	Torevell Dent Limited Chartered Certified Accountants Centre of Excellence Hope Park Trevor Foster Way BRADFORD BD5 8HH	
<b>Bankers</b>	HSBC PO Box 105 33 Park Row Leeds LS1 1LD	

## **CITY EVANGELICAL CHURCH LEEDS**

### **Trustees Annual Report** **for the year ended 31 August 2021**

The directors and trustees present their Annual Report and Financial Statements for the year ended 31 August 2021.

#### **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 2021 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
Dr J P G Keene	
R A Smith	
P A Woodcock	

#### **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 2021**

#### **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 – 2020-21 (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

#### **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 including a Family Easter Celebration and Good Friday service. We have transferred our morning service to YouTube and live stream these every week.

The students annual summer get away involved teaching on the topic of The Spiritual Battle and was greatly enjoyed by 5-10 undergraduate students. We have provided 1 to 1 bible studies with a number of students through the year.

The youth and children's work progressed well over the year and our staff children and 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 a City Kids group which reaches out to the local primary school aged children and have 30-40 children each week, and a Friday Youth drop in called Ignite.

- (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 have developed the distribution of food parcels to the homeless and in need in the area of Holbeck and Beeston.

Following the closure of our Christians Against Poverty debt centre in July 2020, we continue to support the work of Christians Against Poverty financially by means of monthly donations to cover the ongoing administration cost of casework for former clients.

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 set up a new church congregation which is located in Middleton, a deprived area in South Leeds.

## **CITY EVANGELICAL CHURCH LEEDS**

### **Trustees Annual Report (continued)** **for the year ended 31 August 2021**

- (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 has continued to increase. 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 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.

We have cared for the many elderly and vulnerable in the church and aim to provide care as Jesus would do to those in and outside his flock. We continue to provide food parcels to those in need in our community on a Sunday.

#### **How we have adapted to the Pandemic**

We are thankful that we were able to return to, in person church services in September 2020 after taking time to conduct full risk assessments in line with Government regulations and guidance that was published in July 2020. The risk assessments were regularly reviewed as regulations and guidance changed throughout the year. We continued to live stream for those unable to attend due to shielding or isolation. Some small group and other meetings continued to take place on Zoom. Non-recurring expenditure related to making the building Covid secure and Zoom accounts for the church leadership team have been identified separately for internal purposes. This amounted to £3,995 for the financial year (£1,182 for the year ended August 2020).

#### **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 £237,585 (2020: £272,157), and after deducting expenditure of £256,605 (2020: £215,939) the net expenditure £19,020 (2020: net income £56,218)

The net assets of the charity at 31 August 2021 were £755,595 (2020: £774,615).

Signed on behalf of the trustees on 7 March 2022

.....  
**R A Smith - Trustee**

## **CITY EVANGELICAL CHURCH LEEDS**

### **Trustees Annual Report (continued)** **for the year ended 31 August 2021**

#### **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 2021 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 my self 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

**7 March 2022**



## CITY EVANGELICAL CHURCH LEEDS

### Financial Activities for the year ended 31 August 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Income and endowments from:</b>					
Voluntary income		156,769	80,081	236,850	264,596
Other income		530	205	735	7,561
<b>Total</b>		<b>157,299</b>	<b>80,286</b>	<b>237,585</b>	<b>272,157</b>
<b>Expenditure on:</b>					
Charitable activities	2	169,474	86,501	255,975	215,309
Other costs	2	630	-	630	630
<b>Total</b>		<b>170,104</b>	<b>86,501</b>	<b>256,605</b>	<b>215,939</b>
<b>Net income/(expenditure)</b>		<b>(12,805)</b>	<b>(6,215)</b>	<b>(19,020)</b>	<b>56,218</b>
Total funds brought forward:		525,371	249,244	774,615	718,397
<b>Total funds carried forward:</b>		<b>512,566</b>	<b>243,029</b>	<b>755,595</b>	<b>774,615</b>

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 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>FIXED ASSETS</b>					
Tangible assets	3	495,338	128,600	623,938	637,997
<b>CURRENT ASSETS</b>					
Debtors	4	4,588	1,792	6,380	3,958
Bank and cash		14,013	114,760	128,773	135,668
		18,601	116,552	135,153	139,626
<b>CREDITORS</b> : amounts due within one year	5	(1,373)	(2,123)	(3,496)	(3,008)
<b>NET CURRENT ASSETS</b>		17,228	114,429	131,657	136,618
<b>TOTAL ASSETS</b>		<b>512,566</b>	<b>243,029</b>	<b>755,595</b>	<b>774,615</b>
<b>THE FUNDS OF THE CHARITY</b>					
Unrestricted funds				512,566	525,371
Restricted funds				243,029	249,244
				<b>755,595</b>	<b>774,615</b>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2021 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 7 March 2022 and were signed on its behalf by:

.....  
**R A Smith**  
**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 2021**

#### **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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2021</b>	<b>Total Funds 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Charitable activities:</b>				
Ministry support	10,136	3,681	13,817	21,240
Charitable gifts	11,150	-	11,150	10,943
Staff costs	112,003	43,685	155,688	143,747
Premises expenses	13,979	34,142	48,121	13,296
Administration costs	18,956	1,432	20,388	21,118
Events and activities	3,250	3,561	6,811	4,965
	<b>169,474</b>	<b>86,501</b>	<b>255,975</b>	<b>215,309</b>
<b>Other Costs</b>			<b>2021</b>	<b>2020</b>
Independent Examination			<b>630</b>	<b>630</b>

## **CITY EVANGELICAL CHURCH LEEDS**

### **Notes to the Accounts** **for the year ended 31 August 2021**

#### **3. TANGIBLE FIXED ASSETS**

	<b>Freehold Building £</b>	<b>Motor Vehicle £</b>	<b>Total £</b>
<b><u>Cost</u></b>			
1st September 2020	695,487	23,793	719,280
Additions	-	-	-
31st August 2021	<b><u>695,487</u></b>	<b><u>23,793</u></b>	<b><u>719,280</u></b>
<b><u>Depreciation</u></b>			
1st September 2020	63,136	18,147	81,283
Depreciation charged	12,648	1,411	14,059
31st August 2021	<b><u>75,784</u></b>	<b><u>19,558</u></b>	<b><u>95,342</u></b>
<b><u>Net Book Value</u></b>			
31st August 2020	<b><u>632,351</u></b>	<b><u>5,646</u></b>	<b><u>637,997</u></b>
31st August 2021	<b><u>619,703</u></b>	<b><u>4,235</u></b>	<b><u>623,938</u></b>

The freehold building was gifted from external trustees.

#### **4. DEBTORS - due within one year**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Gift Aid recoverable	4,588	1,792	6,380	3,958
	<b><u>4,588</u></b>	<b><u>1,792</u></b>	<b><u>6,380</u></b>	<b><u>3,958</u></b>

#### **5. CREDITORS - due within one year**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
PAYE & NIC	743	2,123	2,866	2,378
Other Creditors	630	-	630	630
	<b><u>1,373</u></b>	<b><u>2,123</u></b>	<b><u>3,496</u></b>	<b><u>3,008</u></b>

#### **6. Other Costs**

During the year 2 trustees received salaries totalling £61,700 (2020 : 2 trustees totalling £59,307)

No trustees received expenses in 2021 or 2020.

## CITY EVANGELICAL CHURCH LEEDS

### Detailed Statement of Financial Activities

For the year ended 31 August 2021

	2021		2020	
	£	£	£	£
<b>Income and endowments from:</b>				
Donations and legacies		53,440		96,345
Gift Aid (inc tax recovered)		183,410		168,251
Other		735		7,561
<b>Total</b>		<b>237,585</b>		<b>272,157</b>
<b>Expenditure on:</b>				
Wages	153,738		110,650	
Utilities	7,446		8,483	
Building maintenance	26,886		1,459	
Building insurance	3,789		3,354	
Cleaning and catering	579		616	
Children's/youth worker	446		626	
Students	-		150	
Food for Thought	-		122	
Church Weekend	-		937	
Transport	2,732		3,412	
Staff training	1,950		33,097	
PA systems	4,238		2,975	
Care Ministry	37		2,197	
Other Ministry costs	-		3,057	
Evangelism Events	1,337		622	
Other Evangelism	3,394		5,886	
CAP Centre	1,200		9,478	
Missionary - regular giving	10,850		10,656	
Missionary - others	300		287	
Printing and stationery	1,475		1,124	
Literature	800		821	
Children's Ministry	51		-	
Yorkshire camps	3,500		-	
Church plants	10,000		-	
Legal fees	1,484		-	
Depreciation	14,059		14,748	
Other costs	6,314		1,182	
		(256,605)		(215,939)
<b>Net (expenditure) / income</b>		<b>(19,020)</b>		<b>56,218</b>

This page does not form part of the statutory financial statements