

**CITY EVANGELICAL CHURCH LEEDS**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 AUGUST 2022**

**Registered Charity Number 1140902**

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

## **CITY EVANGELICAL CHURCH LEEDS**

### **Report and Accounts** **for the year ended 31 August 2022**

<b>Contents</b>	<b>Page</b>
Charity Information	1
Trustees' Report	2 - 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9 - 10
Detailed Statement of Financial Activities	11

## **CITY EVANGELICAL CHURCH LEEDS**

### **Company Information** **for the year ended 31 August 2022**

<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      Pastor/Chairman Dr J P G Keene (Resigned November 2021) R A Smith P A Woodcock
<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 2022**

The directors and trustees present their Annual Report and Financial Statements for the year ended 31 August 2022.

#### **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 2022 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	(Resigned November 2021)
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.

At the beginning of the financial year commencing 1 September 2022, and before the annual accounts were completed and the report compiled, there was a change in the leadership of City Evangelical Church, with only Richard Andrew Smith remaining from the previous leadership. The new leaders were active members of the Church during the period of the report, so are able to give an accurate reflection on the year. The new Pastor/Chairman appointed is David Lovell.

#### **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 2022**

#### **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 – 2021-2022 (Public Benefit)**

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

- Growth Groups
- Children's Ministry
- Youth 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 Community Easter Event and Good Friday service.

The youth and children's work progressed well over the year and our staff children's 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.

- (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;**

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.

- (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.

Some of our members visited a Christian Charity in Romania to help with the Charity's educational work among marginalised people.

## **CITY EVANGELICAL CHURCH LEEDS**

### **Trustees Annual Report (continued)** **for the year ended 31 August 2022**

- (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 have regular people with learning difficulties, different languages and different ages.

We have improved the building and have enabled other users to access the building including the Pentecostal Mission Church (a congregation of Congolese Christians) and the Polish Bible Study group as well as the Torch Trust for the Blind. A local Youth Group also use our building on a weekly basis during school term time.

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.

#### **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 £184,797 (2021: £237,585), and after deducting expenditure of £280,948 (2021: £256,605) the net expenditure £96,151 (2021: net expenditure £19,020)

The net assets of the charity at 31 August 2022 were £659,444 (2021: £755,595).

Signed on behalf of the trustees on 27 February 2023

  
D Lovell

## **CITY EVANGELICAL CHURCH LEEDS**

### **Trustees Annual Report (continued)** **for the year ended 31 August 2022**

#### **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 2022 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.

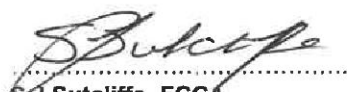
#### **Independent examiner's statement**

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.

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

**27 February 2023**



**CITY EVANGELICAL CHURCH LEEDS**

**Statement of Financial Activities**  
**for the year ended 31 August 2022**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
<b>Income and endowments from:</b>					
Voluntary income		146,701	29,781	176,482	236,850
Other income		1,743	6,572	8,315	735
<b>Total</b>		<b>148,444</b>	<b>36,353</b>	<b>184,797</b>	<b>237,585</b>
<b>Expenditure on:</b>					
Charitable activities	<b>2</b>	175,009	105,309	280,318	255,975
Other costs	<b>2</b>	630	-	630	630
<b>Total</b>		<b>175,639</b>	<b>105,309</b>	<b>280,948</b>	<b>256,605</b>
<b>Net income/(expenditure)</b>		<b>(27,195)</b>	<b>(68,956)</b>	<b>(96,151)</b>	<b>(19,020)</b>
Total funds brought forward:		512,566	243,029	755,595	774,615
<b>Total funds carried forward:</b>		<b>485,371</b>	<b>174,073</b>	<b>659,444</b>	<b>755,595</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 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>FIXED ASSETS</b>					
Tangible assets	3	483,573	126,909	610,482	623,938
<b>CURRENT ASSETS</b>					
Debtors	4	1,628	-	1,628	6,380
Bank and cash		2,330	47,164	49,494	128,773
		3,958	47,164	51,122	135,153
<b>CREDITORS : amounts due within one year</b>	5	(2,160)	-	(2,160)	(3,496)
<b>NET CURRENT ASSETS</b>		1,798	47,164	48,962	131,657
<b>TOTAL ASSETS</b>		485,371	174,073	659,444	755,595
<b>THE FUNDS OF THE CHARITY</b>					
Unrestricted funds				485,371	512,566
Restricted funds				174,073	243,029
				659,444	755,595

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

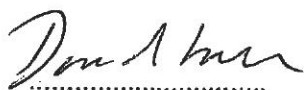
The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2022 in accordance with Section 476 of the Companies Act 2006.

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 27 February 2023 and were signed on its behalf by:



**D Lovell**  
**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 2022**

#### **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 2022</b>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Charitable activities:</b>				
Ministry support	13,486	1,899	15,385	13,817
Charitable gifts	11,884	-	11,884	11,150
Staff costs	110,221	7,778	117,999	155,688
Premises expenses	18,804	-	18,804	48,121
Administration costs	15,487	18,806	34,293	20,388
Events and activities	5,127	76,826	81,953	6,811
	<b>175,009</b>	<b>105,309</b>	<b>280,318</b>	<b>255,975</b>

##### **Other Costs**

	<b>2022</b>	<b>2021</b>
Independent Examination	<b>630</b>	<b>630</b>

## CITY EVANGELICAL CHURCH LEEDS

### Notes to the Accounts for the year ended 31 August 2022

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

	Freehold Building £	Motor Vehicle £	Total £
<b><u>Cost</u></b>			
1st September 2021	695,487	23,793	719,280
Additions	-	-	-
31st August 2022	<u>695,487</u>	<u>23,793</u>	<u>719,280</u>
<b><u>Depreciation</u></b>			
1st September 2021	75,784	19,558	95,342
Depreciation charged	12,395	1,059	13,454
31st August 2022	<u>88,179</u>	<u>20,617</u>	<u>108,796</u>
<b><u>Net Book Value</u></b>			
31st August 2021	<u>619,703</u>	<u>4,235</u>	<u>623,938</u>
31st August 2022	<u>607,308</u>	<u>3,176</u>	<u>610,484</u>

The freehold building was gifted from external trustees.

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Gift Aid recoverable	1,628	-	1,628	6,380
	<u>1,628</u>	<u>-</u>	<u>1,628</u>	<u>6,380</u>

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
PAYE & NIC	1,530	-	1,530	2,866
Other Creditors	630	-	630	630
	<u>2,160</u>	<u>-</u>	<u>2,160</u>	<u>3,496</u>

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

During the year 1 trustee received salaries totalling £34,100 (2021 : 2 trustees totalling £61,700)

No trustees received expenses in 2022 or 2021.

# **CITY EVANGELICAL CHURCH LEEDS**

## **Detailed Statement of Financial Activities**

**For the year ended 31 August 2022**

	<b>2022</b>		<b>2021</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>				
Donations and legacies		58,483		53,440
Gift Aid (inc tax recovered)		117,999		183,410
Other		8,315		735
<b>Total</b>		<b>184,797</b>		<b>237,585</b>
<b>Expenditure on:</b>				
Wages	115,749		153,738	
Utilities	11,457		7,446	
Building maintenance	3,579		26,886	
Building insurance	3,768		3,789	
Cleaning and catering	1,065		579	
Children's/youth worker	1,516		446	
Mission trips and camps	700		-	
Samaritans Purse - Ukraine	10,500		-	
Transfer to Hope Community Church	65,431		-	
Transport	4,257		2,732	
Staff training	2,250		1,950	
PA systems	17,391		4,238	
Care Ministry	12		37	
Evangelism Events	2,532		1,337	
Other Evangelism	2,882		3,394	
CAP Centre	1,200		1,200	
Missionary - regular giving	11,480		10,850	
Missionary - others	404		300	
Printing and stationery	1,376		1,475	
Literature	556		800	
Children's Ministry	-		51	
Yorkshire camps	-		3,500	
Church plants	-		10,000	
Legal fees	699		1,484	
Depreciation	13,454		14,059	
Other costs	8,690		6,314	
		(280,948)		(256,605)
<b>Net (expenditure) / income</b>		<b>(96,151)</b>		<b>(19,020)</b>

This page does not form part of the statutory financial statements