

CITY EVANGELICAL CHURCH LEEDS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 AUGUST 2023

Registered Charity Number 1140902

Registered Company Number 07541682 (England and Wales)

CITY EVANGELICAL CHURCH LEEDS

Report and Accounts **for the year ended 31 August 2023**

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CITY EVANGELICAL CHURCH LEEDS

Company Information **for the year ended 31 August 2023**

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	(resigned December 2022)	Pastor/Chairman
	R A Smith		
	P A Woodcock	(resigned December 2022)	
	D Lovell	(appointed September 2022)	
	T Pullen	(appointed November 2022)	Chairman
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 2023**

The directors and trustees present their Annual Report and Financial Statements for the year ended 31 August 2023.

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 2023 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	(resigned December 2022)	Pastor/Chairman
R A Smith		
P A Woodcock	(resigned December 2022)	
D Lovell	(appointed September 2022)	Chairman
T Pullen	(appointed November 2022)	

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 2023, there was a change in the directors/trustees, with only Tony Pullen remaining from the previous director/trustees. The new director/trustees were active members of the Church during the period of the report, so are able to give an accurate reflection on the year. The Chairman appointed is Tony Pullen.

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.

CITY EVANGELICAL CHURCH LEEDS

Trustees Annual Report (continued) **for the year ended 31 August 2023**

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.

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 – 2022-2023 (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
- Ladies' Ministry
- Cross-Cultural 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.

We have an accessible online presence.

- (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;**

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.

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

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Trustees Annual Report (continued) **for the year ended 31 August 2023**

- (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. Two local Youth Groups use our resources as required, and when available.

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 achieve this primarily through our regular small group meetings.

We employ a cleaner who has a disability, who would otherwise find regular employment difficult to obtain, and be reliant on state benefits.

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 to 31 August 2023 was £160,372 (2022: £184,797), and after deducting expenditure of £184,311 (2022: £280,948) the net expenditure for the year was £23,939 (2022: net expenditure £96,151).

The net assets of the charity at 31 August 2023 were £635,505 (2022: £659,444).

Signed on behalf of the trustees on 22/4/24


T Pullen

CITY EVANGELICAL CHURCH LEEDS

Trustees Annual Report (continued) **for the year ended 31 August 2023**

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 2023 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

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

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CITY EVANGELICAL CHURCH LEEDS

Statement of Financial Activities for the year ended 31 August 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:					
Voluntary income		134,462	19,731	154,193	176,482
Other income		4,775	1,404	6,179	8,315
Total		139,237	21,135	160,372	184,797
Expenditure on:					
			-		
Charitable activities	2	160,459	23,162	183,621	280,318
Other costs	2	690	-	690	630
Total		161,149	23,162	184,311	280,948
Net income/(expenditure)		(21,912)	(2,027)	(23,939)	(96,151)
Total funds brought forward:		485,371	174,073	659,444	755,595
Total funds carried forward:		463,459	172,046	635,505	659,444

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 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS					
Tangible assets	3	458,133	139,410	597,543	610,482
CURRENT ASSETS					
Debtors	4	1,485	-	1,485	1,628
Bank and cash		5,440	32,636	38,076	49,494
		6,925	32,636	39,561	51,122
CREDITORS : amounts due within one year	5	(1,599)	-	(1,599)	(2,160)
NET CURRENT ASSETS		5,326	32,636	37,962	48,962
TOTAL ASSETS		<u>463,459</u>	<u>172,046</u>	<u>635,505</u>	<u>659,444</u>
THE FUNDS OF THE CHARITY					
Unrestricted funds				463,459	485,371
Restricted funds				172,046	174,073
				<u>635,505</u>	<u>659,444</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2023 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 22/4/24 and were signed on its behalf by:



T Pullen
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 2023**

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 2023	Total Funds 2022
	£	£	£	£
Charitable activities:				
Ministry support	15,996	1,503	17,499	15,385
Charitable gifts	12,017	11,098	23,115	11,884
Staff costs	85,953	270	86,223	117,999
Premises expenses	25,148	10,291	35,439	18,804
Administration costs	17,583	-	17,583	34,293
Events and activities	3,762	-	3,762	81,953
	160,459	23,162	183,621	280,318
Other Costs	Unrestricted Funds	Restricted Funds	2023	2022
Independent Examination	690	-	690	630

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Notes to the Accounts for the year ended 31 August 2023

3. TANGIBLE FIXED ASSETS

<u>Cost</u>	Freehold Building £	Motor Vehicle £	Total £
1st September 2022	695,486	23,793	719,279
Additions	-	-	-
31st August 2023	695,486	23,793	719,279
<u>Depreciation</u>			
1st September 2022	88,179	20,617	108,796
Depreciation charged	12,146	794	12,940
31st August 2023	100,325	21,411	121,736
<u>Net Book Value</u>			
31st August 2022	607,307	3,176	610,483
31st August 2023	595,161	2,382	597,543

The freehold building was gifted from external trustees.

4. DEBTORS - due within one year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Gift Aid recoverable	1,485	-	1,485	1,628
	1,485	-	1,485	1,628

5. CREDITORS - due within one year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
PAYE & NIC	969	-	969	1,530
Other Creditors	630	-	630	630
	1,599	-	1,599	2,160

6. Other Costs

During the year 1 trustee received salaries totalling £6,194 (2022 : 2 trustees totalling £34,100)

No trustees received expenses in 2022 or 2023.

CITY EVANGELICAL CHURCH LEEDS**Detailed Statement of Financial Activities****For the year ended 31 August 2023**

	2023		2022	
	£	£	£	£
Income and endowments from:				
Donations and legacies		54,882		58,483
Gift Aid (inc tax recovered)		99,311		117,999
Other		6,179		8,315
Total		160,372		184,797
Expenditure on:				
Wages	83,343		115,749	
Utilities	19,708		11,457	
Building maintenance	12,017		3,579	
Building insurance	3,714		3,768	
Cleaning and catering	1,104		1,065	
Children's/youth work	677		1,516	
Mission trips and camps	-		700	
Samaritans Purse - Ukraine	-		10,500	
Transfer to Hope Community Church	-		65,431	
Transport	2,658		4,257	
Staff training	2,880		2,250	
PA systems	2,100		17,391	
Care Ministry	22		12	
Evangelism Events	702		2,532	
Other Evangelism	3,052		2,882	
CAP Centre	1,503		1,200	
Missionary - regular giving	23,098		11,480	
Missionary - others	17		404	
Printing and stationery	1,428		1,376	
Literature	438		556	
Legal fees	-		699	
Depreciation	12,940		13,454	
Other costs	12,910		8,690	
		(184,311)		(280,948)
Net (expenditure) / income		(23,939)		(96,151)

This page does not form part of the statutory financial statements