

CITY EVANGELICAL CHURCH LEEDS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 AUGUST 2024

Registered Charity Number 1140902

Registered Company Number 07541682 (England and Wales)

CITY EVANGELICAL CHURCH LEEDS

Report and Accounts
for the year ended 31 August 2024

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CITY EVANGELICAL CHURCH LEEDS

Company Information **for the year ended 31 August 2024**

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	D Lovell (Resigned September 2023) R A Smith (Resigned September 2023) T Pullen Chair D Wilson (Appointed September 2023) O Berg (Appointed September 2023) C Bainbridge (Appointed September 2023) C Schofield (Appointed June 2024)
Deacons of the Church	O Berg D Wilson 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 2024**

The directors and trustees present their Annual Report and Financial Statements for the year ended 31 August 2024.

None of the Directors has 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 employees 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.

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 Chairman appointed is Tony Pullen.

Structure, Governance and Management

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 2024 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.

Organisational Structure

The charitable company is governed by a leadership team (Directors) comprising the leaders of the Church. All Directors of the company are Trustees 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.

Employees are remunerated by the Church for their work. The remuneration of the employees is determined in accordance with the Church Bylaws. Where the employee is either a Director/Trustee, or a connected person, they are required to be absent from any discussion in relation to remuneration.

Recruitment and Appointment of Directors/Trustees

This is done in accordance with the byelaws of the church and the articles of association.

Trustees are elected by the members of the church 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 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 in Companies House and 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.

CITY EVANGELICAL CHURCH LEEDS

Trustees Annual Report (continued) **for the year ended 31 August 2024**

ANNUAL REVIEW OF ACTIVITIES – September 2023 – August 2024 (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 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 continue to hold weekly services each Sunday morning and evening which is open to everyone, with special services at Christmas and Easter when invitations were distributed in the local area. At Easter, we also held a Community Event with crafts, games and refreshments at the church building.

City Kids continues to run weekly, with our volunteer team now taking the lead, reaching out to local primary school aged children, interacting with between 30 and 40 children each week.

There were significant changes to the Youth work during the year, with the resignation of our Youth and Children's worker in 2023. The youth now meet twice a month on a Sunday afternoon for Bible study and spiritual care, with interaction with between 15 and 22 young people, many who live locally.

The International Asha team continued to build relationships with members of the local Asian community and held a number of International Meals during the year, sharing foods from different cultures and building friendships.

The Ladies Ministry team held a number of afternoon tea events, as well as continuing to help build relationships and support for the ladies of the church and the wider community.

Music continues to be an important part of our worship services, and the music teams have served faithfully over this past year.

During the year our website was updated and continues to be a significant resource for the church.

In June, we appointed a new pastor to help lead, teach, care for and support the church.

- (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 cared for many elderly and vulnerable in the church and aim to provide care as Jesus would do to those both inside and outside of His flock. We achieve this primarily through our regular small group meetings. The church also partners with other organisations and churches in the local area.

CITY EVANGELICAL CHURCH LEEDS

Trustees Annual Report (continued) **for the year ended 31 August 2024**

Objective and activities (continued)

- (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 continues to support work both in the UK and overseas. This includes a number of UK based workers in similar endeavors in Leeds and further afield. We also partner with workers in other parts of Europe and the USA. These received funding as decided by the Directors/Trustees for furthering of the Good News. In addition, during the year, some of our members worked alongside a Christian Charity that works in Romania among some of the disadvantaged communities, and two of our young people were supported for an extended time of mission work in Romania as part of their Gap Year.

- (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.**

We have monitored the building for improvements, and this year, other regular users of the church building included the Pentecostal Mission Church (a congregation of Congolese Christians), a Polish Bible Study group, and Torch Trust (a work to support Christians with sight limitations). A local Youth Group also uses our resources as required, and when available.

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 2024 was 144,628 (2023: £160,372), and after deducting expenditure of £106,898 (2023: £184,311) the net income for the year was £37,730 (2023: net expenditure £23,939)

The net assets of the charity at 31 August 2024 were £673,235 (2023: £635,505).

Signed on behalf of the trustees on 14.11.25.



T Pullen

CITY EVANGELICAL CHURCH LEEDS

Trustees Annual Report (continued) **for the year ended 31 August 2024**

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 2024 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

14-04-2025

CITY EVANGELICAL CHURCH LEEDS

Statement of Financial Activities
for the year ended 31 August 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
Voluntary income		134,888	3,800	138,688	154,193
Other income		5,681	259	5,940	6,179
Total		140,569	4,059	144,628	160,372
Expenditure on:					
			-		
Charitable activities	2	102,269	3,939	106,208	183,621
Other costs	2	690	-	690	690
Total		102,959	3,939	106,898	184,311
Net Income/(expenditure)		37,610	120	37,730	(23,939)
Total funds brought forward:		463,459	172,046	635,505	659,444
Total funds carried forward:		501,069	172,166	673,235	635,505

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 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS					
Tangible assets	3	475,335	109,709	585,044	597,543
CURRENT ASSETS					
Debtors	4	1,385	-	1,385	1,485
Bank and cash		25,631	62,457	88,088	38,076
		27,016	62,457	89,473	39,561
CREDITORS : amounts due within one year	5	(1,282)	-	(1,282)	(1,599)
NET CURRENT ASSETS		25,734	62,457	88,191	37,962
TOTAL ASSETS		<u>501,069</u>	<u>172,166</u>	<u>673,235</u>	<u>635,505</u>
THE FUNDS OF THE CHARITY					
Unrestricted funds				501,069	463,459
Restricted funds				172,166	172,046
				<u>673,235</u>	<u>635,505</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

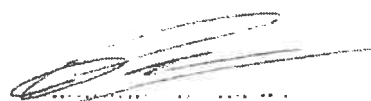
The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2024 in accordance with Section 476 of the Companies Act 2006.

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 14.4.25 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 2024**

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 2024	Total Funds 2023
	£	£	£	£
Charitable activities:				
Ministry support	13,140	-	13,140	17,499
Charitable gifts	12,000	3,175	15,175	23,115
Staff costs	26,629	335	26,964	86,223
Premises expenses	33,248	429	33,677	35,439
Administration costs	13,149	-	13,149	17,583
Events and activities	4,103	-	4,103	3,762
	102,269	3,939	106,208	183,621
Other Costs	Unrestricted Funds	Restricted Funds	2024	2023
Independent Examination	690	-	690	630

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Notes to the Accounts **for the year ended 31 August 2024**

3. TANGIBLE FIXED ASSETS

<u>Cost</u>	Freehold Building £	Motor Vehicle £	Total £
1st September 2023	695,486	23,793	719,279
Additions	-	-	-
31st August 2024	<u>695,486</u>	<u>23,793</u>	<u>719,279</u>
<u>Depreciation</u>			
1st September 2023	100,325	21,411	121,736
Depreciation charged	11,903	596	12,499
31st August 2024	<u>112,228</u>	<u>22,007</u>	<u>134,235</u>
<u>Net Book Value</u>			
31st August 2023	<u>595,161</u>	<u>2,382</u>	<u>597,543</u>
31st August 2024	<u>583,258</u>	<u>1,786</u>	<u>585,044</u>

The freehold building was gifted from external trustees.

4. DEBTORS - due within one year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Gift Aid recoverable	1,385	-	1,385	1,485
	<u>1,385</u>	<u>-</u>	<u>1,385</u>	<u>1,485</u>

5. CREDITORS - due within one year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
PAYE & NIC	592	-	592	969
Other Creditors	690	-	690	630
	<u>1,282</u>	<u>-</u>	<u>1,282</u>	<u>1,599</u>

6. Other Costs

During the year 2 trustees received salaries totalling £13,703 (2023 : 1 trustee totalling £6,194)

No trustees received expenses in 2024 or 2023.

CITY EVANGELICAL CHURCH LEEDS

Detailed Statement of Financial Activities For the year ended 31 August 2024

	2024		2023	
	£	£	£	£
Income and endowments from:				
Donations and legacies		44,903		54,882
Gift Aid (inc tax recovered)		93,785		99,311
Other		5,940		6,179
Total		144,628		160,372
Expenditure on:				
Wages	24,985		83,343	
Utilities	25,902		19,708	
Building maintenance	4,005		12,017	
Building insurance	3,770		3,714	
Cleaning and catering	1,245		1,104	
Children's/youth work	1,707		677	
Ladies pastoral team	91		-	
Transport	5,095		2,658	
Staff training	1,979		2,880	
PA systems	1,865		2,100	
Care Ministry	29		22	
Evangelism Events	1,320		702	
Other Evangelism	2,783		3,052	
CAP Centre	-		1,503	
Missionary - regular giving	15,175		23,098	
Missionary - others	-		17	
Printing and stationery	1,340		1,428	
Literature	123		438	
Depreciation	12,499		12,940	
Other costs	2,985		12,910	
		(106,898)		(184,311)
Net income/ (expenditure)		37,730		(23,939)

This page does not form part of the statutory financial statements