

**CITY EVANGELICAL CHURCH LEEDS**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 AUGUST 2025**

**Registered Charity Number 1140902**

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

## **CITY EVANGELICAL CHURCH LEEDS**

### **Report and Accounts** **for the year ended 31 August 2025**

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## **CITY EVANGELICAL CHURCH LEEDS**

### **Company Information** **for the year ended 31 August 2025**

<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>	T Pullen	Chair
	D Wilson	(Appointed September 2023)
	O Berg	(Appointed September 2023)
	C Bainbridge	(Resigned June 2025)
	C Schofield	(Appointed June 2024)
	M.Mathai	(Appointed October 2025)
<b>Deacons of the Church</b>	O Berg	(appointed Sept 2023)
	D Wilson	(appointed Sept 2023)
	C Bainbridge	(appointed Sept 2023 - resigned June 2025)
	D Preater	(appointed March 2025)
	T Jack	(appointed April 2025)
	H Lee	(appointed April 2025)
<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 2025**

The directors and trustees present their Annual Report and Financial Statements for the year ended 31 August 2025.

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.

## **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 2025 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 excepted 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 continue to examine the major strategic and operational risks which the Charitable company faces in order to establish systems 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 2025**

#### **ANNUAL REVIEW OF ACTIVITIES – September 2022 - August 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 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.

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.

- (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 2025**

#### **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.

- (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 2025 was 166,403 (2024: £144,628), and after deducting expenditure of £150,886 (2024: £106,898) the net income for the year was £15,517 (2024: net Income £37,730).

The net assets of the charity at 31 August 2025 were £688,752 (2024: £673,235).

Signed on behalf of the trustees on ..... *27/3/26*

  
.....  
**O Berg**

## **CITY EVANGELICAL CHURCH LEEDS**

### **Trustees Annual Report (continued)** **for the year ended 31 August 2025**

#### **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 2025 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. Sutcliffe, FCCA**  
Torevell Dent Limited  
Chartered Certified Accountants  
Centre of Excellence  
Hope Park  
Trevor Foster Way  
BRADFORD  
BD5 8HH

.....  
27-03-2026



## CITY EVANGELICAL CHURCH LEEDS

### Statement of Financial Activities for the year ended 31 August 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Income and endowments from:</b>					
Voluntary income		136,326	23,525	159,851	138,688
Other income		6,051	501	6,552	5,940
<b>Total</b>		<b>142,377</b>	<b>24,026</b>	<b>166,403</b>	<b>144,628</b>
<b>Expenditure on:</b>					
			-		
Charitable activities	2	125,107	25,059	150,166	106,208
Other costs	2	720	-	720	690
<b>Total</b>		<b>125,827</b>	<b>25,059</b>	<b>150,886</b>	<b>106,898</b>
<b>Net income/(expenditure)</b>		<b>16,550</b>	<b>(1,033)</b>	<b>15,517</b>	<b>37,730</b>
Total funds brought forward:		501,069	172,166	673,235	635,505
<b>Total funds carried forward:</b>		<b>517,619</b>	<b>171,133</b>	<b>688,752</b>	<b>673,235</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 2025

	Notes	Unrestricted Funds £	Restricted Funds' £	Total Funds 2025 £	Total Funds 2024 £
<b>FIXED ASSETS</b>					
Tangible assets	3	<u>485,224</u>	<u>87,708</u>	<u>572,932</u>	<u>585,044</u>
<b>CURRENT ASSETS</b>					
Debtors	4	1,425	44	1,469	1,385
Bank and cash		<u>31,690</u>	<u>83,381</u>	<u>115,071</u>	<u>88,088</u>
		33,115	83,425	116,540	89,473
<b>CREDITORS : amounts due within one year</b>	5	<u>(720)</u>	<u>-</u>	<u>(720)</u>	<u>(1,282)</u>
<b>NET CURRENT ASSETS</b>		32,395	83,425	115,820	88,191
<b>TOTAL ASSETS</b>		<u><u>517,619</u></u>	<u><u>171,133</u></u>	<u><u>688,752</u></u>	<u><u>673,235</u></u>
<b>THE FUNDS OF THE CHARITY</b>					
Unrestricted funds				517,619	501,069
Restricted funds				171,133	172,166
				<u><u>688,752</u></u>	<u><u>673,235</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2025 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 27/5/26 and were signed on its behalf by:



.....  
**O Berg**  
**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 2025**

#### **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 2025</b>	<b>Total Funds 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Charitable activities:</b>				
Ministry support	11,747		11,747	13,140
Charitable gifts	12,000	19,075	31,075	15,175
Staff costs	58,242	322	58,564	26,964
Premises expenses	27,484	5,662	33,146	33,677
Administration costs	14,397		14,397	13,149
Events and activities	1,237		1,237	4,103
	<b>125,107</b>	<b>25,059</b>	<b>150,166</b>	<b>106,208</b>
<b>Other Costs</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
Independent Examination	720	-	720	690

## **CITY EVANGELICAL CHURCH LEEDS**

### **Notes to the Accounts** **for the year ended 31 August 2025**

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

<b><u>Cost</u></b>	<b>Freehold Building £</b>	<b>Motor Vehicle £</b>	<b>Total £</b>
1st September 2024	695,486	23,793	719,279
Additions	-	-	-
31st August 2025	<b>695,486</b>	<b>23,793</b>	<b>719,279</b>
<b><u>Depreciation</u></b>			
1st September 2024	112,228	22,007	134,235
Depreciation charged	11,665	447	12,112
31st August 2025	<b>123,893</b>	<b>22,454</b>	<b>146,347</b>
<b><u>Net Book Value</u></b>			
31st August 2024	<b>583,258</b>	<b>1,786</b>	<b>585,044</b>
31st August 2025	<b>571,593</b>	<b>1,339</b>	<b>572,932</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 2025 £</b>	<b>Total Funds 2024 £</b>
Gift Aid recoverable	1,425	44	1,469	1,385
	<b>1,425</b>	<b>44</b>	<b>1,469</b>	<b>1,385</b>

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

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
PAYE & NIC	-	-	-	592
Other Creditors	720	-	720	690
	<b>720</b>	<b>-</b>	<b>720</b>	<b>1,282</b>

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

During the year 2 trustees received salaries totalling £38,450 (2024 : 1 trustee totalling £13,703)

No trustees received expenses in 2025 or 2024.

## **CITY EVANGELICAL CHURCH LEEDS**

### **Detailed Statement of Financial Activities**

**For the year ended 31 August 2025**

	<b>2025</b>		<b>2024</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>				
Donations and legacies		49,770		44,903
Gift aidable donations		110,081		93,785
Other		6,552		5,940
<b>Total</b>		<b>166,403</b>		<b>144,628</b>
<b>Expenditure on:</b>				
Wages	57,637		24,985	
Utilities	22,645		25,902	
Building maintenance	6,659		4,005	
Building insurance	3,844		3,770	
Cleaning and catering	972		1,245	
Children's/youth work	1,362		1,707	
Ladies pastoral team	204		91	
Transport	2,103		5,095	
Staff training	927		1,979	
PA systems	2,138		1,865	
Care Ministry	-		29	
Evangelism Events	1,094		1,320	
Other Evangelism	144		2,783	
Missionary - regular giving	31,406		15,175	
Printing and stationery	2,285		1,340	
Literature	300		123	
Depreciation	12,112		12,499	
FIEC Memebership Donation	2,784		-	
Other costs	2,270		2,985	
		(150,886)		(106,898)
<b>Net income/ (expenditure)</b>		<b>15,517</b>		<b>37,730</b>

This page does not form part of the statutory financial statements