

Leeds Brethren in Christ Church

Report and Accounts
Year ended 31 October 2022

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

Leeds Brethren in Christ Church
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 OCTOBER 2022

ADDRESS FOR CORRESPONDENCE	4 Bawn Drive Leeds LS12 5QN
GOVERNING DOCUMENT	Declaration of Trust dated 12 February 2012 amended 7 May 2022
CHARITY REGISTRATION NUMBER	1149124
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Simayedwa Davidson-Page Cassandra Masuku Sehliselo Msipha Samuel Mnyama Nkosana Mlilo Sithandile Naledi Ncube Douglas Ncube Timothy Masuku Bongeka Dube
INDEPENDENT EXAMINER	Sarah Crispin ACA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

INDEX

Page 1	Legal & Administrative Details
Pages 2-3	Trustees' Report
Page 4	Independent Examiner's Report
Page 5	Receipts and Payments Account
Page 6	Statement of Assets & Liabilities
Page 7	Notes to the Accounts

Leeds Brethren in Christ Church
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2022

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 October 2022.

Objects of the charity

The charity, which is a church, is governed by a constitution and is constituted as a trust. The charity's principal objects, as set out in its governing document, are:

- a) to advance the Christian faith in accordance with the Statement of Beliefs;
- b) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support;
- c) to advance education;
- d) to partner in community events and offer relief to the best of the Church's ability and use these as opportunities to minister.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

- 1. Continued to hold regular normal church services,
- 2. Held special revival, holy communion and baptism services,
- 3. The church also held special services for the community,
- 4. The church also held joint services with other Christian groups in aid of the community,
- 5. Continued to provide support, food parcels, shopping vouchers and a food bank for the community and the elderly,
- 6. Continued to provide money to assist those in financial hardship.
- 7. Partnered with MESMA in the launch of the New City-Wide Sexual health Improvement Service in Leeds.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

During the year income increased by £20,022, to £46,305 due to the receipt of gift aid claims for previous years. Expenditure also increased, by £11,664, to £15,475. As a result the cash held by the charity increased by £30,830, to £115,416, of which £74,143 is unrestricted and can be used for any charitable purpose.

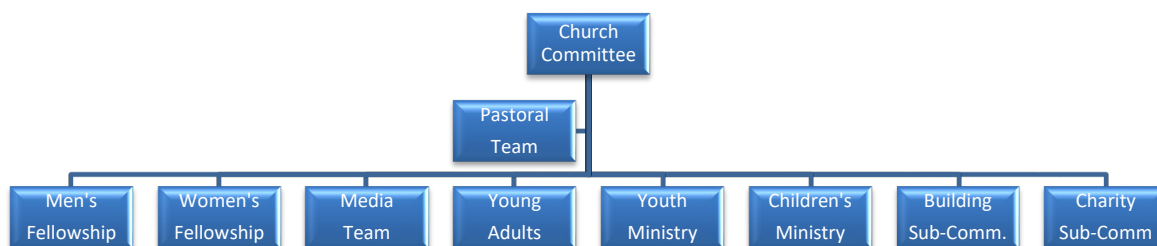
Reserves policy

The trustees do not have a formal reserves policy, but they consider that the unrestricted cash levels of £70k are sufficient to ensure that the charity can continue to operate in the coming year

Governance

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to a senior management team led by the Chairperson of the trustees. New trustees are recruited and appointed by the charity members, the church, by a majority vote.

Organisational structure



Relationships with other charities and related parties

1. Occasional joint services with other branches of the BICC throughout the UK,
2. Occasional joint services with other churches within the Leeds,
3. Partnerships with other local charities and community groups.

Risk statement

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

S Davidson-Page

Simayedwa Davidson-Page

Date: 23 October 2023

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

Leeds Brethren in Christ Church

I report to the trustees on my examination of the accounts of Leeds Brethren in Christ Church ('the charity') for the year ended 31 October 2022 on pages 4 to 7 following.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Sarah Crispin

Sarah Crispin ACA
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 30 October 2023

Leeds Brethren in Christ Church
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 OCTOBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £	2020 £
Income receipts						
Donations		23,430	1,530	24,960	26,274	24,359
Gift aid receipts		21,120	-	21,120	-	10,194
Other		186	39	225	9	367
Total receipts		44,737	1,569	46,305	26,283	34,919
Payments						
Payments in relation to charitable activities undertaken directly	2	15,475	-	15,475	3,811	9,446
Total payments		15,475	-	15,475	3,811	9,446
Net of receipts / (payments) before		29,261	1,569	30,830	22,472	25,473
Transfers between funds	4	-	-	-	-	-
Net movement in funds		29,261	1,569	30,830	22,472	25,473
Cash funds as at last year end		44,882	39,704	84,586	62,114	36,641
Cash funds at this year end	A	74,143	41,273	115,416	84,586	62,114

The notes on page 7 form part of these accounts.

Leeds Brethren in Christ Church
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 OCTOBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 £	2021 £	2020 £
A Cash funds						
Cash at bank with immediate access		74,107	41,273	115,380	84,480	61,980
Petty cash		37	-	37	106	134
		<u>74,143</u>	<u>41,273</u>	<u>115,416</u>	<u>84,586</u>	<u>62,114</u>
B Other monetary assets						
Gift aid due to charity		-	-	-	21,120	12,531
		<u>-</u>	<u>-</u>	<u>-</u>	<u>21,120</u>	<u>12,531</u>
C Liabilities						
Falling due within one year						
Fee for Independent Examination		840	-	840	-	-
		<u>840</u>	<u>-</u>	<u>840</u>	<u>-</u>	<u>-</u>

D Assets retained for charity's own use

The charity owns a number of items in the following categories, none of which individually have a material value:

Music and PA equipment
Computers and IT

The accounts were approved by the trustees and signed on their behalf by:

S Davidson-Page

Simayedwa Davidson-Page

Date: 23 October 2023

The notes on page 7 form part of these accounts.

Leeds Brethren in Christ Church

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 OCTOBER 2022

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	Unrestricted funds £	Restricted Funds £	Total 2022 £	Total 2021 £	Total 2020 £
2 Payments in relation to charitable activities undertaken directly					
Pastors' costs	3,460	-	3,460	-	2,060
Rent	2,030	-	2,030	-	1,345
Church events	1,467	-	1,467	792	1,367
Other ministry costs	3,160	-	3,160	953	550
Brethren in Christ Church contributions	1,870	-	1,870	660	1,320
Charity fund	693	-	693	317	1,100
IT costs	2,241	-	2,241	540	1,198
Insurance	325	-	325	319	278
Telephone	230	-	230	230	230
	<u>15,475</u>	<u>-</u>	<u>15,475</u>	<u>3,811</u>	<u>9,446</u>

3 Transactions with related parties

Rev Douglas Ncube and Rev Timothy Masuku served as church leaders and were paid £1,420 and £560 respectively (2021: £nil) as a pastoral allowance for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

Nkosana Millo served as an evangelist and was paid £560 (2021: £nil) and Samuel Mnyama served as a Deacon and was paid £780 (2021: £nil) as a pastoral allowance for serving in these capacities, not for serving as trustees; these payments are permitted by the charity's governing document.

4 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	44,882	44,737	(15,475)	-	74,143
Restricted funds					
Building Fund	<u>39,704</u>	<u>1,569</u>	<u>-</u>	<u>-</u>	<u>41,273</u>
	<u>39,704</u>	<u>1,569</u>	<u>-</u>	<u>-</u>	<u>41,273</u>
Total funds	<u>84,586</u>	<u>46,305</u>	<u>(15,475)</u>	<u>-</u>	<u>115,416</u>

The restricted Building Fund is money raised for the future purchase of a building