

Leeds Brethren in Christ Church

Report and Accounts
Year ended 31 October 2023

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 2023

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

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Leeds Brethren in Christ Church
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2023

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 October 2023.

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 for the community and the elderly and community involved meal,
- 6. Continued to provide money to assist those in financial hardship.

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

Financial review

During the year income decreased by £10,355 compared to the previous year, to £35,951 due to significant gift aid claims receipts in the previous year. Gift aid for the financial years 21/22 and 22/23 is yet to be claimed. Expenditure increased by £7,345 to £22,821. The cash held by the charity increased by £13,130 to £128,546, of which £85,169 is unrestricted and can be used for any charitable purpose.

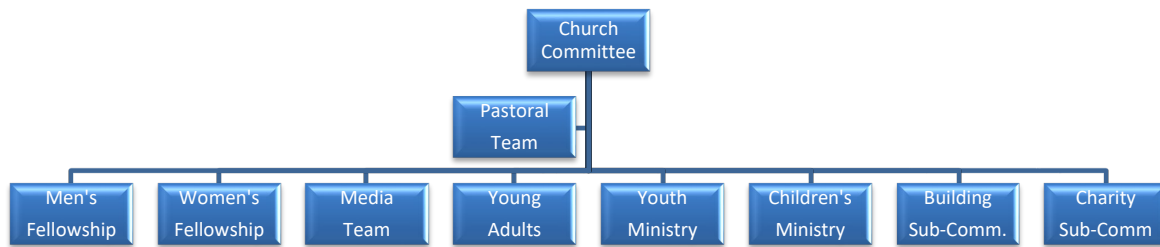
Reserves policy

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:

Simayedwa Davidson-Page

Simayedwa Davidson-Page

Date: 25 November 2024

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 2023 on pages 5 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: 27 November 2024

Leeds Brethren in Christ Church
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 OCTOBER 2023

	Notes	<u>Unrestricted Funds</u>		Restricted	2023	2022
		General Funds £	Designated Funds £	Funds £	£	£
<i>Income receipts</i>						
Donations		30,085	-	2,105	32,190	24,960
Gift aid receipts		-	-	-	-	21,120
Conference contributions		2,425	-	-	2,425	-
Interest		642	-	-	642	39
Other		693	-	-	693	186
<i>Total receipts</i>		<u>33,846</u>	<u>-</u>	<u>2,105</u>	<u>35,951</u>	<u>46,305</u>
<i>Payments</i>						
Payments in relation to charitable activities undertaken directly	2	22,821	-	-	22,821	15,476
<i>Total payments</i>		<u>22,821</u>	<u>-</u>	<u>-</u>	<u>22,821</u>	<u>15,476</u>
Net of receipts / (payments) before		11,025	-	2,105	13,130	30,830
Transfers between funds	4	-	-	-	-	-
Net movement in funds		<u>11,025</u>	<u>-</u>	<u>2,105</u>	<u>13,130</u>	<u>30,830</u>
Cash funds as at last year end		74,143	-	41,273	115,416	84,586
Cash funds at this year end	A	<u>85,169</u>	<u>-</u>	<u>43,378</u>	<u>128,546</u>	<u>115,416</u>

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 2023

	Notes	Unrestricted Funds		Restricted funds	2023	2022
		General funds	Designated funds			
		£	£	£	£	£
A Cash funds						
Cash at bank with immediate access		85,080	-	43,378	128,458	115,380
Petty cash		89	-	-	89	37
		<u>85,169</u>	<u>-</u>	<u>43,378</u>	<u>128,546</u>	<u>115,416</u>
B Other monetary assets						
Gift aid due to charity		5,111	-	-	5,111	5,111
		<u>5,111</u>	<u>-</u>	<u>-</u>	<u>5,111</u>	<u>5,111</u>
C Liabilities						
Falling due within one year						
Fee for Independent Examination		1,860	-	-	1,860	840
Accrued expenses		1,925	-	-	1,925	-
		<u>3,785</u>	<u>-</u>	<u>-</u>	<u>3,785</u>	<u>840</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:

Simayedwa Davidson-Page

Simayedwa Davidson-Page

Date: 25 November 2024

The notes on pages 7 form part of these accounts.

Leeds Brethren in Christ Church

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 OCTOBER 2023

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.

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2023	Total 2022
	General funds	Designated funds			
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Pastors' costs	4,380	-	-	4,380	3,460
Rent	1,480	-	-	1,480	2,030
Church events	1,984	-	-	1,984	1,467
Other ministry costs	10,106	-	-	10,106	3,160
Brethren in Christ Church contributions	2,495	-	-	2,495	1,870
Charity fund	1,250	-	-	1,250	693
IT costs	757	-	-	757	2,471
Insurance	369	-	-	369	325
	<u>22,821</u>	<u>-</u>	<u>-</u>	<u>22,821</u>	<u>15,476</u>

3 Transactions with related parties

Rev Douglas Ncube and Rev Timothy Masuku served as church leaders and were paid £2,640 (2022: £1,420) and £1,180 (2022: £560) respectively 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 Mlilo served as an evangelist and was paid £240 (2022: £560) and Samuel Mnyama served as a Deacon and was paid £320 (2022: £780) 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	74,143	33,846	(22,821)	-	85,169
Restricted funds					
Building Fund	<u>41,273</u>	<u>2,105</u>	<u>-</u>	<u>-</u>	<u>43,378</u>
	<u>41,273</u>	<u>2,105</u>	<u>-</u>	<u>-</u>	<u>43,378</u>
Total funds	<u>115,416</u>	<u>35,951</u>	<u>(22,821)</u>	<u>-</u>	<u>128,546</u>

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