

Registered Charity no. 1168171

East Leeds Pioneer (Dayspring Church)

Trustees Annual Report and Accounts

Year Ended 31st March 2022



WYATT & CO

Chartered accountants
125 Main Street
Garforth
Leeds
LS25 1AF

East Leeds Pioneer (Dayspring Church)

Year Ended 31st March 2022

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East Leeds Pioneer (Dayspring Church)

Year Ended 31st March 2022

Legal and Administrative Information

Reference

The Charity is called "East Leeds Pioneer (Dayspring Church)". The Church is registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission for England and Wales and was registered on the 11th July 2016.

Registered Charity Number 1168171

Registered Office 39 Scholars Gate
Garforth
Leeds
LS25 1BF

Website <https://www.dayspringchurch.co.uk/>

Trustees at 31st March 2022

Mrs Helen Schofield (Chair)
Mrs Lesley Flynn
Mr Toby White
Mrs Karen Williams
Mr Bill Campbell

Primary Bankers Unity Trust Bank
Four Brindleyplace
Birmingham
B1 2JB

Independent Examiner: Nigel Wyatt BSC FCA
Wyatt & Co Chartered Accountants
125 Main Street
Garforth
Leeds
LS25 1AF

East Leeds Pioneer (Dayspring Church)

Trustees' Annual Report

Year ended 31 March 2022

Origin and Name

The Church was originally established as Garforth Baptist Church in 1986 and developed into Dayspring Christian Fellowship in 1989, as a tool for evangelistic outreach. The church was part of the Yorkshire Baptist Association as an unincorporated organisation. It was decided in 2016 to set up an independent charity in the form of a Charitable Incorporated Organisation (CIO). The new charity was registered with the Charity Commission on 11 July 2016 with charity number 1168171 under the name of East Leeds Pioneer (Dayspring Church).

The common name used is Dayspring Church.

The primary vision statement of Dayspring Church is to:

"Build a strong, growing church, with sufficient resources to significantly impact the housing estates and rural areas on the east side of Leeds with Jesus centred communities".

This vision was further clarified into three focus areas:

1. **Community** – "*A place to call home*" – Our vision is that we will live as a family, in a place where people can belong and believe. We will be a church where people are celebrated, where people are missed, where people are loved and where everyone is included.
2. **Resourcing** – "*A place to grow*" – Our vision is to create a place where we discover our true identity and purpose in Christ. The Bible is God's word to us and is central to our understanding of His Love. Worship and God's presence is key to being equipped for all God has for us. We are expectant of the Holy Spirit and his power to transform.
3. **Releasing** – "*A place that sends out*" – Our vision is that together we will see transformation within and beyond our walls. We will send and support people in their adventures – pioneers sent to bring God's Kingdom in Garforth, to surrounding areas of East Leeds and to all nations of the world.

Public benefit statement

The objects of Dayspring Church as a Charitable Incorporated Organisation (CIO) are, for public benefit:-

- The advancement of the Christian faith in accordance with the Statement of Faith; and
- The relief of those in need by reason of financial hardship, ill health, unemployment, disability and such other economic or social disadvantage in such ways as the Charity Trustees may from time to time decide.

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

East Leeds Pioneer (Dayspring Church)

Trustees' Annual Report

Year ended 31 March 2022

Review of the Period

As official guidelines changed regarding coronavirus we began to meet as church in small groups.

When restrictions were lifted we began to meet in the Miners Welfare Hall in Garforth.

Hybrid church has not developed. However, we have weekly contact with members of the congregation who are not physically able to join us. In addition we maintain regular contact with those beyond our locality via telephone, email, letter our website and or social media.

Our cell groups meet regularly face to face or via our zoom link as necessary due to individual needs.

Church office space is still under review. At present our Church leaders and Communications Coordinator work from home in addition to meeting regularly face to face.

House of Refuge in Harehills – Renovations were completed and occupancy by refugees/asylum seekers with leave to remain began in October 2021, managed on our behalf by Abigail Trust.

Children and young people meet via zoom on a monthly basis using different formats according to age in addition to the children's work planned for each of our morning gatherings suitable for all age groups.

Future Plans

Meetings continue to be held at the Miners Welfare Hall in Garforth on the 1st and 3rd Sunday mornings and one Sunday evening.

We aim to increase the hours of our Communications Co-ordinator and for them to join the Leadership Team to enhance the level of communication and connection across the congregation.

Further efforts will be made to reach out to young people across Garforth.

Organisational Structure

During the year, Lesley Flynn confirmed that it was her intention to resign from the Leadership Team before the end of the financial year. Richard Hind was appointed as the new Team Leader in January 2022, and Lesley resigned shortly after. Richard Hind and Sharon Tredgett remained as the Leadership Team for the rest of the financial year.

East Leeds Pioneer (Dayspring Church)

Trustees' Annual Report

Year ended 31 March 2022

Trustees and Members of the CIO

Trustees are nominated by the leadership team of the Church. These nominations are put forward to a meeting of the trustees and members of the CIO for consideration.

Out of pocket expenses may be reimbursed when acting on trustee business.

Each trustee has a fixed term of office of three years. After this term they can put themselves forward for reappointment.

Affiliations

Dayspring Church is affiliated to the Pioneer Network of Churches and in particular the Northern Forum, the northern regional group of Churches. From time to time, the Church draws on the oversight and wisdom of leading figures within the Pioneer organisation.

Financial Review and Investment Policy

The Church operates one main bank account with the Unity Trust Bank, which is used for the day to day finances of the Church.

All assets of Dayspring Church are used for the direct charitable purpose of the Church. The trustees consider that the financial position at the Balance Sheet date is satisfactory and the Church is able to meet future obligations.

32 Sandhurst Terrace

During the year, renovation of 32 Sandhurst Terrace was completed (with some minor work remaining) and management of the property was handed over to the Abigail Housing trust for specific and exclusive use of refugees and asylum seekers with leave to remain. Dayspring Church is now receiving income from the property which is used to further the aims of the Charity.

Cash Accounting

For the first time the trustees utilised the option available to the Charity to prepare the year end accounts under cash accounting (Receipts and payments) instead of preparing the accounts under accruals-based accounting following the Charities SORP.

At the year end the unrestricted fund balance was £25,472 (2021: £40,244) and the restricted fund balance was £3,263 (2021: £3,473).

Reserves

As a guide the church seeks to keep unrestricted reserves of three months of normal running costs 17,436 (2021: £18,256) as they fall due. At the year end the church held £26,485 as unrestricted free reserves, which is above the trustees agreed guidance.

East Leeds Pioneer (Dayspring Church)

Trustees' Annual Report

Year ended 31 March 2022

Trustees' responsibilities

Law applicable to charities in England and 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, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its operations.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and 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 and other irregularities.

The trustees' annual report was approved and signed on behalf of the board of trustees by:



Mrs H Schofield
Chair of Trustees

Date 09/01/2023

East Leeds Pioneer (Dayspring Church)

Year Ended 31st March 2022

Independent Examiners Report

I report to the trustees on my examination of the financial statements of East Leeds Pioneer (Dayspring Church) ('the charity') for the year ended 31st March 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 Act.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 10/01/2023

East Leeds Pioneer (Dayspring Church)

Year Ended 31st March 2022

Statement of Receipts and Payments

		Unrestricted Funds	2022 Restricted Funds	Total Funds	2021 Total funds
	Note	£	£	£	£
Receipts					
Donations and Legacies		49,857	4,070	53,927	65,037
Charitable Activities		2,607	-	2,607	240
Investment Income		-	-	-	30
Total Receipts	2	<u>52,464</u>	<u>4,070</u>	<u>56,534</u>	<u>65,308</u>
Payments					
Payments on Charitable Activities	3	<u>69,486</u>	<u>4,280</u>	<u>73,766</u>	<u>76,668</u>
Total Payments		<u>69,486</u>	<u>4,280</u>	<u>73,766</u>	<u>76,668</u>
Net receipts / (payments)		<u>(17,022)</u>	<u>(210)</u>	<u>(17,232)</u>	<u>(11,360)</u>
Net movement in funds (Cash)					
Total funds (Cash) brought forward	8	40,244	3,473	43,717	55,077
Transfers		-	-	-	-
Total funds (Cash) carried forward		<u>23,222</u>	<u>3,263</u>	<u>26,485</u>	<u>43,717</u>
Funds represented by					
General (Unrestricted)		23,222	-	23,222	40,244
Designated Funds		-	-	-	-
Restricted Funds		-	3,263	3,263	3,473
		<u>23,222</u>	<u>3,263</u>	<u>26,485</u>	<u>43,717</u>

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee:

Toby White

Signed on behalf of the Trustees:

Toby J White

Date of approval:

09/01/2023

East Leeds Pioneer (Dayspring Church)

Year Ended 31st March 2022

Statement of Assets and Liabilities

As the accounts are prepared on a cash basis, there is no formal Balance Sheet or Statement of Financial Position. Instead a statement of assets and liabilities is outlined giving an indication of the charity's assets at the year end.

The Fixed assets disclosed below are outlined at the value they were from the 2021 accounts that were prepared under accruals accounting.

	2022	2021
	£	£
Fixed assets		
Tangible Fixed Assets	95,351	95,351
	<u>95,351</u>	<u>95,351</u>
Current assets		
Cash at Bank and Petty Cash	28,735	42,377
	<u>28,735</u>	<u>42,377</u>

East Leeds Pioneer (Dayspring Church)

Year Ended 31st March 2022

Notes to the Financial Statements

Basis of Preparation

The financial statements have been prepared on a cash basis when receipts and payments take place through the bank account or petty cash.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources and the money has been paid.

Resources expended

Expenditure is recognised on a cash basis when payments have been made through the bank account or by petty cash.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

East Leeds Pioneer (Dayspring Church)

Year Ended 31st March 2022

Notes to the Financial Statements

2 Analysis of Receipts

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations and Legacies			
Donations - not gift aided	4,067	-	4,067
Donations - under gift aid	37,046	2,250	39,296
Gift Aid	8,744	-	8,744
Donations - Love offerings	-	1,820	1,820
	<u>49,857</u>	<u>4,070</u>	<u>52,107</u>
Charitable Activities			
Dayspring events	-	-	-
Rental income	2,607	-	2,607
	<u>2,607</u>	<u>-</u>	<u>2,607</u>
Investment Income			
Interest on deposit account	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Income	<u>52,464</u>	<u>4,070</u>	<u>54,714</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations and Legacies			
Donations - Regular not gift aided	15,530	-	15,530
Donations - Under gift aid	36,185	-	36,185
Gift Aid	9,597	-	9,597
Donations - Love offerings	-	3,725	3,725
	<u>61,312</u>	<u>3,725</u>	<u>65,038</u>
Charitable Activities			
Dayspring events	240	-	240
	<u>240</u>	<u>-</u>	<u>240</u>
Investment Income			
Interest on deposit account	30	-	30
	<u>30</u>	<u>-</u>	<u>30</u>
Total Income	<u>61,582</u>	<u>3,725</u>	<u>65,308</u>

East Leeds Pioneer (Dayspring Church)

Year Ended 31st March 2022

Notes to the Financial Statements

3 Payments on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Dayspring events	-	-	-
Meetings	5,382	-	5,382
Grants to individuals and charities	6,333	2,030	8,363
Management & administration	33,952	-	33,952
Abigail House	23,819	2,250	26,069
	<u>69,486</u>	<u>4,280</u>	<u>73,766</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Dayspring events	870	-	870
Meetings	2,602	-	2,602
Grants to individuals and charities	8,071	3,642	11,713
Management & administration	46,618	-	46,618
Abigail House	14,865	-	14,865
	<u>73,026</u>	<u>3,642</u>	<u>76,668</u>

4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

5 Independent examination fees

Fees payable to the independent examiner for:	2022	2021
	£	£
Independent examination and preparation of the financial statements	720	900

East Leeds Pioneer (Dayspring Church)

Year Ended 31st March 2022

Notes to the Financial Statements

6 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	20,798	35,503
Social security costs	-	-
Employer contributions to pension plans	-	580
	<u>20,798</u>	<u>36,083</u>

The average head count of employees during the year was as follows:

	2022	2021
Average Head Count	2	4

No employees received employee benefits of more than £60,000 during the year.

Key Management Personnel

The charity considers its key management personnel to be the full staff team. The remuneration received by the full staff team is noted above.

7 Trustee remuneration and expenses

During the year two trustees and their related parties incurred out of pocket expenses which were all incurred for the day to day running of the charity's activities. The types of expenditure include administration costs, pastoral gifts, licences and support costs and other charitable activity expenditure.

One trustee has been paid remuneration or received other benefits from employment with the charity or a related entity. During the year Mrs Leslie Flynn received £8,968 (£2021: £12,180) for her employed church leadership role. This paid role is not for the duties carried out as a trustee.

East Leeds Pioneer (Dayspring Church)

Year Ended 31st March 2022

Notes to the Financial Statements

8 Analysis of Charitable Funds

Unrestricted Funds

	1 Apr 2021 £	Income £	Expenditure £	Transfers £	31 Mar 2021 £
Unrestricted					
General	40,244	52,464	(47,917)	(21,569)	23,222
	40,244	52,464	(47,917)	(21,569)	23,222
Designated					
Abigail House	-	-	(21,569)	21,569	-
	-	-	(21,569)	21,569	-
Total Unrestricted	40,244	52,464	(69,486)	-	23,222
Restricted Funds					
Abigail House	-	2,250	(2,250)	-	-
Love Offering	3,473	1,820	(2,030)	-	3,263
Total Restricted	3,473	4,070	(4,280)	-	3,263
Total Funds	43,717	56,534	(73,766)	-	26,485

Fund Transfers

Abigail House

Funds set aside for the renovation work on Abigail House during the year.

Fund Descriptions

Designated Funds

Abigail House

Funds set aside by the trustees for the renovation and work completed on Abigail House.

Building Fund

Building fund holding the net book value of Abigail House separate from the general unrestricted funds.

Restricted Funds

Abigail House

Funds donated with a specific purpose to be put towards the renovation work on Abigail House.

Love Offering

This is the balance of a collection to support overseas mission, local evangelistic events and the evangelistic activities of the Church.

East Leeds Pioneer (Dayspring Church)

Year Ended 31st March 2022

Notes to the Financial Statements

9 Related party transactions

There were no related party transactions which took place during the year (2021: £0).