

LEEDS ALLIANCE CHURCH

England & Wales · Charity number 1169294

Details

Status	Registered
Legal form	Charitable company
Company number	08743494
Registered	2016-09-21
Register	View on the Charity Commission register

Contact

Address	2A Blackman Lane Leeds LS2 9ER
Phone	07897567550
Email	admin@leedsallch.org.uk
Website	http://www.leedsallch.org.uk

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN FAITH IN YORKSHIRE AND IN OTHER PARTS OF THE WORLD AS THE TRUSTEES THINK FIT FOR THE PUBLIC BENEFIT IN ACCORDANCE WITH THE DOCTRINAL STATEMENT SET OUT IN APPENDIX I OF THE GOVERNING DOCUMENT.

Activities: Sunday Services, Sunday School, Bible Studies and fellowship gatherings.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Bradford City
- Calderdale
- City Of Wakefield
- City Of York
- East Riding Of Yorkshire
- Kirklees
- Leeds City
- North Yorkshire
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£104,389	£102,146	-	-
2024-12-31	£87,903	£92,108	-	-
2023-12-31	£51,306	£44,376	-	-
2022-12-31	£30,657	£35,031	-	-
2021-12-31	£39,684	£49,060	-	-
2020-12-31	£48,219	£52,960	-	-

Trustees

Name	Role	Appointed
Bong Yin Tai		2026-05-08
In Peng LEI		2021-04-25
Siu Boon MA		2021-07-18
Wing Hong Wong		2025-01-01
Yau Ki Ng		2025-05-31

LEEDS ALLIANCE CHURCH

England & Wales - Charity number 1169294

Accounts

Company registration number: 08743494
Charity registration number: 1169294

**LEEDS ALLIANCE CHURCH
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Leeds Alliance Church Contents

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**Leeds Alliance Church
Reference and Administrative Details
For The Year Ended 31 December 2025**

Trustees	Ms In Peng Lei Mr Yau Ki Ng (appointed 31/05/2025) Mr Wesley Wing Yau Wong Rev Wing Hong Wong - Chairperson (appointed 01/01/2025) Mrs Zhu Tzi Jim (resigned 31/05/2025) Mr Siu Boon Ma
Company Secretaries	Mr Siu Boon Ma (resigned 16/05/2025) Ms Wai Lam Li (appointed 16/05/2025)
Charity Number	1169294
Company Number	08743494
Independent Examiner	A D Ormondroyd FCA Fox Jennings Cullen Accountants & Business Advisers Tarn House, 77 High Street Yeadon Leeds LS19 7SP

Leeds Alliance Church
Company No. 08743494
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

The objects of the charity are the advancement of the Christian faith in Yorkshire and in other parts of the world as the trustees think fit for the public benefit in accordance with the doctrinal statement set out in Appendix 1 of the governing document.

The objects shall be pursued in accordance with the Christian principles set out in the Statement of Faith in the Schedule to the Articles. When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Leeds Alliance Church is a Chinese Alliance Church in Leeds, we continued our work in serving the Chinese community in the area, leading them to Christ, and building up disciples of Jesus through worship, Bible study and courses, prayer meetings, fellowships, Sunday School, children ministries and programmes to serve the community.

Public Benefit

The trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Charity Commission. The church exists to advance the Christian faith for the benefit of the public. It provides regular acts of public worship, prayer meetings, and teaching of the Bible, all of which are open to the wider community. In addition, the church offers pastoral care, fellowship activities, and support to individuals and families, including those in the local Chinese community, helping to address spiritual, social, and emotional needs. The trustees believe these activities provide clear public benefit by promoting moral and spiritual wellbeing, fostering community cohesion, and supporting those in need without discrimination.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Review of 2025 Church Ministries

In 2025, the church theme was "Desiring Worship, Deepening Spiritual Life, Strengthening God's Family, and Passing on the Mission." Through worship, fellowship life, and service, we sought to help brothers and sisters experience spiritual growth. Regardless of cultural or personal backgrounds, all members were given space to know God more deeply, to learn worship and service, and to pursue renewal and growth in their spiritual lives.

At the same time, we encouraged families within the church - regardless of size - to participate together in worship and service. In doing so, families were able to grow together spiritually and, through serving in unity, become a blessing to the wider church community.

In addition, fellowship groups, small group pastoral care, and evangelistic outreach remained key priorities of our church ministry. We hoped that members would deepen their relationships with one another and grow together in truth and mutual support. Both LAC and Morley congregations developed various small groups to meet different needs, alongside individual evangelistic nurturing, baptism preparation, and membership transfer arrangements. These efforts aimed to support believers at different stages of their spiritual journey—strengthening their relationship with God, encouraging active participation in church life, and fostering commitment to the mission of the gospel. Over the past year, we witnessed together the abundant grace of our Heavenly Father.

For this, we gave thanks to God, who enabled brothers and sisters to grow over the past year and willingly dedicate their time in various areas of service. This was truly a work of God's grace. Furthermore, in response to the needs arising from church growth, the Deacons' Board established a Personnel Team and a Finance Team in 2025. Deacons, together with non-voting members, participated in planning and preparation, enabling more thorough readiness for future development, including staffing arrangements. We prayed that God would continue to lead the church forward. Thanks be to the Lord!

Key Ministry Focus for 2025

1. Annual Theme 2025: "Desiring Worship, Deepening Spiritual Life, Strengthening God's Family, and Passing on the Mission."
2. The preaching series throughout the year was centred on the annual theme, with fellowship groups and small groups encouraging members to pursue spiritual growth together.

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**Leeds Alliance Church
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Review of 2025 Church Ministries - continued

1. Fellowships adopted a small group format, enabling members to participate in serving and in preparing fellowship content. This also provided opportunities to learn how to lead Bible studies and group discussions, strengthening commitment and equipping members for service.
2. The Morley congregation celebrated its first anniversary with a thanksgiving service, testimony sharing, a health seminar, and a fellowship meal, encouraging members to deepen their commitment and involvement.
3. Each quarter, new members were invited to serve in various roles within service gatherings. This year, there was an increase in children's ministry teachers (both lead and assistant teachers) as well as youth mentors. This supported children's growth through learning from different teachers, while also allowing co-workers to complement one another and share the ministry load.
4. The Mandarin congregation launched a monthly evangelistic Bible study, reaching seekers and new believers, and addressing questions related to the Christian faith.
5. In April, a joint Good Friday service (bilingual) and Easter Sunday service were held, providing opportunities for both Cantonese- and Mandarin-speaking congregations to worship and serve together.
6. In May, a church outing was held at Kirkstall Abbey Park, with approximately 85 participants. Activities included programmes for children and youth, as well as museum visits.
7. In August, a summer outing combined with a family sports day was held, with around 70 attendees. This also provided opportunities to connect with new friends and non-believing spouses.
8. In September, a joint adult and youth worship service was held, including a Sunday School promotion ceremony. This not only blessed students transitioning to secondary school but also helped parents better understand the church's care and pastoral support for children.
9. In September, both LAC and the Morley congregation held Mid-Autumn Thanksgiving gatherings. Through testimonies, games, festive activities, sharing, and fellowship meals, members and neighbours were connected, and newcomers were introduced to the church community.
10. In October, the new academic year university evangelistic fellowship commenced, reaching students at different stages of faith and with varying needs. Recent graduates also participated in serving and supporting the fellowship, caring for the growth of new members.
11. In November, the church held its 27th Anniversary Joint Service and Baptism at the Morley congregation. On that day, 4 individuals were baptised and 8 transferred memberships. We thanked God for members' active participation in service and for the testimony of His work in people's lives.
12. In December, a Christmas Sunday service was held to commemorate the birth of Christ and to reflect on God's faithful guidance throughout the year.

Looking into 2026

- The church theme for 2026 is "Establishing Life and Stability, Embracing Change and Renewal, Faithful to Our Calling, Rooted in God's Kingdom."
- Through preaching from different books of the Bible, as well as fellowship and small group Bible studies, we aim to explore the relationship between the annual theme and spiritual growth. We hope that, in an ever-changing world, believers will stand firm on the foundation of God's Word and gain greater clarity in their identity and direction in all areas of life.
- We seek to develop fellowship and small group leaders, nurturing lay leaders so that members may further exercise their gifts and respond to their sense of burden for ministry, serving together in various ministries and strengthening both the LAC and Morley congregation.
- At the Morley congregation, we will establish a ministry planning committee to respond to the needs of the local community. In the coming year, we will also begin pastoral ministry for lower and upper secondary students, deepening our investment in the next generation.
- We aim to build up teachers and mentors for children and youth ministries in both congregations, while providing suitable teaching resources to enrich content, with the goal of fostering growth in both teaching quality and spiritual formation, and laying a strong foundation for long-term development.
- We will continue to provide care and pastoral support for university students and young working adults, strengthening connections among them, encouraging the study of God's Word together, and building a firm foundation in faith through mutual encouragement and fellowship.
- The church will further explore the pastoral needs of both the Cantonese and Mandarin congregations, and establish future directions and frameworks, so that families from different cultural backgrounds and with different needs may receive more comprehensive care and support.
- Through Hong Kong fellowship groups, we will care for immigrant families, helping them prepare for future needs and adapt to changes in identity.
- Through sharing by various local and overseas mission organizations, members will gain a better understanding of future mission opportunities, how to engage in cross-cultural ministry where they are, and how to pray for different mission fields.
- Other key gatherings and activities—including children and youth summer programs, promotion ceremonies, special services, community events, and anniversary celebrations—will continue to be organized in 2026. We look forward to more members participating enthusiastically in service, being inspired by the love of the Lord, witnessing the goodness of the gospel, and enabling more lives to come to know the reality of God. Thanks be to the Lord!

**Leeds Alliance Church
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Financial Review

Review of 2025 Church Ministries

Church Finance

We praise our Lord for His provision and for the generosity of all our brothers and sisters and mission partners through their donations in 2025.

All figures quoted in this report were recorded on a cash basis, where income and expenses were recognised at the time cash was received or paid out.

General Fund (GF):

The total GF donations received were £38,434, and expenses were £50,078, including internal transfers of £25,000 to the Personnel Fund and £2,000 to the Mission Fund. The net income of the General Fund for the year was -£11,643, with an accumulated balance of £30,768 at year end. Since COVID, the church has accepted donations online. To better reflect our proportion of expenditure, from 1 January 2025, any online donations that did not specify a particular fund were automatically allocated as follows: 40% to the General Fund and 60% to the Personnel Fund.

Personnel Fund (PPF):

Total PPF donations of £72,996 were received in 2025, of which £27,500 was received from Chinese Alliance Churches Union (UK) (CACU UK) to support the salaries of Pastor Wing Sze Vincy Yau and Ms. Wai Lam Anita Li, and £25,000 came from an internal transfer from the General Fund. Expenses of £68,010 were recorded in 2025. The accumulated balance at year end was £4,892.

Property Fund (PF):

A high-interest savings account was set up at the end of 2024. In 2025, the Property Fund received £3,079 in interest income. There were no outgoings from the Property Fund. The accumulated balance at year end was £94,471.

Mission Fund (MF):

A church plant project was set up in Morley in 2024. All donations and expenses relating to the church plant project were recorded in the Mission Fund. The total donation received was £14,508, with expenses of £11,550 in 2025. The Mission Fund was also used to support CACU UK and student fellowship ministry. The accumulated balance at year end was £6,522.

Charity Fund (CF):

The church fundraised in response to the tragedy in Tai Po, Hong Kong. A total of £694.51 was raised through our congregations and transferred to CACU UK at the end of the year to support families affected by the fire. The accumulated balance at year end was £244.

Structure, Governance and Management

Governing Document

Leeds Alliance Church is a charitable company. The company was registered on 22 October 2013 with Company Number 08743494. The charity was registered on 21 September 2016, Charity number 1169294.

Memorandum and articles were amended by special resolution registered at Companies House on 9 May 2016.

The company was incorporated on 22 October 2013 under the Companies Act 2006 as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

On 21 September 2016 the charity became registered with the Charity Commission in England and Wales.

Trustee Selection Methods

All the directors of the company are also trustees of the charity. The trustees who served during the year under review and to date are set out on the Reference and Administrative Details page. Under the articles of association at the AGM one third of the directors, who are subject to retirement by rotation, shall retire from office.

The trustee body comprises practising Christians from a wide breadth of church tradition. The skill base of the trustee body is regularly reviewed. Where a need for additional skills is identified, recruitment is undertaken on an informal basis via the Christian community in Leeds. Prospective trustees are interviewed at a trustees' meeting. An induction pack is given to new trustees highlighting their responsibilities for the organisation.

The trustees meet monthly to review the activities of the organisation. All trustees give their time voluntarily.

**Leeds Alliance Church
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Leeds Alliance Church for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

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

Mr Wesley Wing Yau Wong
Trustee
21 May 2026

Rev Wing Hong Wong
Trustee

Leeds Alliance Church
Independent Examiner's Report to the Trustees of Leeds Alliance Church
For The Year Ended 31 December 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity 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 myself 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 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 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

A D Ormondroyd FCA
21 May 2026
Fox Jennings Cullen
Accountants & Business Advisers
Tarn House, 77 High Street
Yeadon
Leeds
LS19 7SP

Leeds Alliance Church
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	39,125	61,741	100,866	87,671
Investments	4	444	3,079	3,523	232
		<u>39,569</u>	<u>64,820</u>	<u>104,389</u>	<u>87,903</u>
EXPENDITURE ON:					
Charitable activities		(22,191)	(79,955)	(102,146)	(92,108)
NET INCOME/(EXPENDITURE)		<u>17,378</u>	<u>(15,135)</u>	<u>2,243</u>	<u>(4,205)</u>
Transfers between funds	11	(27,000)	27,000	-	-
NET MOVEMENT IN FUNDS		<u>(9,622)</u>	<u>11,865</u>	<u>2,243</u>	<u>(4,205)</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		<u>44,177</u>	<u>98,579</u>	<u>142,756</u>	<u>146,961</u>
TOTAL FUNDS CARRIED FORWARD	11	<u><u>34,555</u></u>	<u><u>110,444</u></u>	<u><u>144,999</u></u>	<u><u>142,756</u></u>

The notes on pages 10 to 13 form part of these financial statements.

Leeds Alliance Church
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

		Unrestricted funds	Restricted funds	2024 Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	35,960	51,711	87,671
Investments	4	-	232	232
		<u>35,960</u>	<u>51,943</u>	<u>87,903</u>
EXPENDITURE ON:				
Charitable activities		(23,960)	(68,148)	(92,108)
NET EXPENDITURE				
		12,001	(16,206)	(4,205)
Transfers between funds	11	(20,000)	20,000	-
NET MOVEMENT IN FUNDS				
		(7,999)	3,794	(4,205)
RECONCILIATION OF FUNDS:				
Total funds brought forward		52,176	94,785	146,961
TOTAL FUNDS CARRIED FORWARD	11	<u><u>44,177</u></u>	<u><u>98,579</u></u>	<u><u>142,756</u></u>

The notes on pages 10 to 13 form part of these financial statements.

**Leeds Alliance Church
Balance Sheet
As At 31 December 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	8	88	989	1,077	1,183
		88	989	1,077	1,183
CURRENT ASSETS					
Debtors	9	4,344	2,819	7,163	6,177
Cash at bank and in hand		30,939	106,635	137,574	136,872
		35,283	109,454	144,737	143,049
Creditors: Amounts Falling Due Within One Year	10	(816)	1	(815)	(1,476)
NET CURRENT ASSETS (LIABILITIES)		34,467	109,455	143,922	141,573
TOTAL ASSETS LESS CURRENT LIABILITIES		34,555	110,444	144,999	142,756
NET ASSETS		34,555	110,444	144,999	142,756
FUNDS OF THE CHARITY					
Restricted Funds				110,444	98,579
Unrestricted Funds				34,555	44,177
TOTAL FUNDS	11			144,999	142,756

For the year ending 31 December 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Mr Wesley Wing Yau Wong

Trustee

21 May 2026

Rev Wing Hong Wong

Trustee

The notes on pages 10 to 13 form part of these financial statements.

Leeds Alliance Church
Notes to the Financial Statements
For The Year Ended 31 December 2025

1. General Information

Leeds Alliance Church is a company limited by guarantee, incorporated in England & Wales, registered number 08743494 and registered charity number 1169294 . The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

2.3. Resources Expended

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25% straight line
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2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

Leeds Alliance Church
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Donations and gifts	34,881	58,922	93,803	81,594
Gift aid	4,244	2,819	7,063	6,077
	<u>39,125</u>	<u>61,741</u>	<u>100,866</u>	<u>87,671</u>

4. Investment Income

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Bank interest receivable	444	3,079	3,523	232

5. Net Income/(Expenditure)

The net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	766	601

6. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	780	815

7. Average Number of Employees

Average number of employees during the year was: 3 (2024: 2)

8. Tangible Assets

	Fixtures & Fittings
	£
Cost	
As at 1 January 2025	3,784
Additions	660
As at 31 December 2025	<u>4,444</u>
Depreciation	
As at 1 January 2025	2,601
Provided during the period	766
As at 31 December 2025	<u>3,367</u>
Net Book Value	
As at 31 December 2025	<u>1,077</u>
As at 1 January 2025	<u>1,183</u>

Leeds Alliance Church
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

9. **Debtors**

	2025	2024
	£	£
Due within one year		
Prepayments and accrued income	100	100
Tax recoverable	7,063	6,077
	7,163	6,177

10. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Bank loans and overdrafts	-	660
Accruals and deferred income	815	816
	815	1,476

11. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	Transfers	As at 31 December 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	44,177	39,569	(22,191)	(27,000)	34,555
Restricted funds					
Mission Fund	(566)	771	(1,575)	2,000	630
Morley Mission Fund	5,055	12,310	(9,674)	-	7,691
Personnel Fund	2,455	47,965	(68,011)	25,000	7,409
Charity Appeal Fund	243	695	(695)	-	243
Property Fund	91,392	3,079	-	-	94,471
Total restricted funds	98,579	64,820	(79,955)	27,000	110,444
Total funds	142,756	104,389	(102,146)	-	144,999

	As at 1 January 2024	Income	Expenditure	Transfers	As at 31 December 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	52,176	35,960	(23,959)	(20,000)	44,177
Restricted funds					
Mission Fund	538	1,261	(2,365)	-	(566)
Morley Mission Fund	-	13,784	(8,729)	-	5,055
Personnel Fund	2,854	36,656	(57,055)	20,000	2,455
Charity Appeal Fund	243	-	-	-	243

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Leeds Alliance Church
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

Property Fund	91,150	242	-	-	91,392
Total restricted funds	<u>94,785</u>	<u>51,943</u>	<u>(68,149)</u>	<u>20,000</u>	<u>98,579</u>
Total funds	<u>146,961</u>	<u>87,903</u>	<u>(92,108)</u>		<u>142,756</u>

12. Transactions with Trustees

During the year, the charitable company paid a salary of £24,797 (2024: £Nil) to Wing Sze Yau, the spouse of trustee Rev. Wing Hong Wong, in respect of pastoral services provided to the charitable company. A salary of £13,967 (2024: £Nil) was paid to Wai Lam Li, the spouse of trustee Yau Ki Ng, in respect of administration services provided to the charitable company. Both arrangements were made on terms the trustees consider to be normal commercial terms. No balances were outstanding at the year end.

The trustees considered both arrangements and are satisfied that they are in the best interests of the charitable company. No other trustee or connected person received remuneration or other benefits from the charitable company during the year.

No trustee expenses have been incurred.

13. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

14. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Leeds Alliance Church
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	93,803	81,594
Gift aid	7,063	6,077
	100,866	87,671
Investments		
Bank interest receivable	3,523	232
	3,523	232
	104,389	87,903
EXPENDITURE ON:		
Charitable Activities:		
Direct charitable expenditure		
1/10 offering to CACU(UK)	(2,724)	(831)
Personnel expenses	(68,011)	(57,055)
Minister working expenses	(164)	(65)
Charitable donations	(299)	(1,268)
	(71,198)	(59,219)
Congregational expenses		
Speaker's fees	(535)	(408)
Hospitality expenses	(962)	(1,295)
Travel/Mileages allowance	(643)	(1,662)
Hire of church premises	(24,060)	(23,190)
Anniversary & Christmas expenses	(172)	(766)
	(26,372)	(27,321)
Administration of the church		
Printing, stationery and advertising	(77)	(193)
Equipment, repairs and maintenance	(592)	(47)
CCPAS & DBS	(217)	(307)
	(886)	(547)
Fellowships, school expenses and evangelical events		
Sunday children school	(292)	(626)
Kindness fellowship	(29)	(105)
Welcome/CNY/Summer and Outreach events	(180)	(273)
Student fellowship	(21)	(496)
Student events	-	(364)
	(522)	(1,864)
Other charges		
IT related expenses	(255)	(412)
Insurance	(559)	(679)
Telephone and fax	-	(280)
Independent examiner's fees	(780)	(815)

...CONTINUED

Leeds Alliance Church
Detailed Statement of Financial Activities (including Income and Expenditure Account)
(continued)
For The Year Ended 31 December 2025

Sundry expenses	(808)	(370)
Depreciation of fixtures and fittings	(766)	(601)
	(3,168)	(3,157)
	(102,146)	(92,108)
NET INCOME/(EXPENDITURE)	2,243	(4,205)

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

LEEDS ALLIANCE CHURCH

England & Wales - Charity number 1169294

Accounts

Company registration number: 08743494

Charity registration number: 1169294

Leeds Alliance Church

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Leeds Alliance Church

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Leeds Alliance Church

Reference and Administrative Details

Trustees	Mr Siu Boon Ma Mrs Zhu Tzi Jim Ms In Peng Lei Mr Wesley Wing Yau Wong
Secretary	Mr Siu Boon Ma
Charity Registration Number	1169294
Company Registration Number	08743494
Registered Office	The charity is incorporated in England and Wales. 2A Blackman Lane Woodhouse Leeds West Yorkshire LS2 9ER
Independent Examiner	Fox Jennings Cullen Tarn House 77 High Street Yeadon Leeds West Yorkshire LS19 7SP
Bankers	NatWest 19 The Grove Ilkley West Yorkshire LS29 9TA

Leeds Alliance Church

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2024.

Trustees

Mrs Zhu Tzi JIM
Mrs In Peng LEI
Mr Siu Boon MA
Mr Wesley Wing Yau WONG

Structure, governance and management

Leeds Alliance Church is a charitable company. The company was registered on 22 October 2013 with Company Number 08743494. The charity was registered on 21 September 2016, Charity number 1169294.

Memorandum and articles were amended by special resolution registered at Companies House on 9 May 2016.

The company was incorporated on 22 October 2013 under the Companies Act 2006 as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

On 21 September 2016 the charity became registered with the Charity Commission in England and Wales.

All the directors of the company are also trustees of the charity. The trustees who served during the year under review and to date are set out on page 3. Under the articles of association at the AGM one third of the directors, who are subject to retirement by rotation, shall retire from office.

The trustee body comprises practising Christians from a wide breadth of church tradition. The skill base of the trustee body is regularly reviewed. Where a need for additional skills is identified, recruitment is undertaken on an informal basis via the Christian community in Leeds. Prospective trustees are interviewed at a trustees' meeting. An induction pack is given to new trustees highlighting their responsibilities for the organisation.

The trustees meet monthly to review the activities of the organisation. All trustees give their time voluntarily.

Objectives and activities

The objects of the charity are the advancement of the Christian faith in Yorkshire and in other parts of the world as the trustees think fit for the public benefit in accordance with the doctrinal statement set out in Appendix 1 of the governing document.

The objects shall be pursued in accordance with the Christian principles set out in the Statement of Faith in the Schedule to the Articles. When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Leeds Alliance Church is a Chinese Alliance Church in Leeds, we continued our work in serving the Chinese community in the area, leading them to Christ, and building up disciples of Jesus through worship, Bible study and courses, prayer meetings, fellowships, Sunday School, children ministries and programmes to serve the community.

Leeds Alliance Church

Trustees' Report

Achievements and performance

Review of 2024 Church Ministries

2024 has been a year of expansion and growth for our church.

Our members have become increasingly united and committed, actively participating in various ministries and offering even more beautiful worship to God. We have witnessed clear and significant progress across many areas, including gospel outreach, spiritual growth, baptisms, membership transfers, and the taking up of various ministry roles.

Moreover, the Morley church planting ministry, which God has graciously prepared for us, has represented a gospel advancement far beyond what we could ask or imagine. With hearts full of excitement and unity, we are stepping forward together to embrace new challenges in the gospel harvest field.

All of these developments have truly tested and strengthened our trust and loyalty to God. They have also broadened the vision of both LAC congregations and the Morley congregation.

God is unveiling a new wave of His marvellous Kingdom work among churches during this season of increased immigration. Over the past year, we have witnessed life after life, family after family, experiencing the Lord's faithful guidance and provision in their new beginnings. Their journeys have fostered greater faith and courage to face a future filled with opportunities. Even in the midst of trials, they have pressed on with steadfast hearts.

We are deeply thankful to God for bringing together people from diverse backgrounds and identities into our church community. Through living life together, we are learning to fulfil Christ's mission and to pursue a deeper love for one another.

May we continue to grow in this multicultural church and society, bearing much fruit, and attaining the full stature of Christ!

2024 LAC Church Ministry Report:

1. 2024 Church Theme:
"Every Home Worships the Lord Together; Every Community Connected with Love."
The focus is on encouraging every family and each of its members to pursue a deeper knowledge of the Lord and to learn to worship and serve Him together. Additionally, members are encouraged to strengthen connections within their communities-not only caring for one another, but also reaching out to unbelieving neighbors-so that the love and grace of the Lord may overflow into the community.
2. Morley Church Plantation:
Beginning in January 2024, by God's grace and guidance, we started a new worship service at Morley. Every Saturday at 2:30 PM, we hold Cantonese worship services, children's Sunday School, and various small groups, with the long-term hope of serving the Morley community and living out the mission of Christ's love.
3. LAC MAin Campus Ministries
At LAC, we continue to hold two Sunday services-one Cantonese and one Mandarin. With increasing pastoral needs, different fellowships and small groups have been launched at various times, aiming to gather more members to grow together and mutually encourage one another.
4. Focus on Next Generation Worship Training:
In line with our church theme, cultivating the next generation to know God and participate in worship is a major focus for 2024. We pray that parents, children, and the entire congregation will experience the preciousness of united worship in God's family, leading to renewal in worship and greater commitment to serving God together.

Leeds Alliance Church

Trustees' Report

5. Fellowship Growth and Teaching Resources:
Our fellowships continue to grow steadily. Based on different pastoral needs and spiritual stages, we provide various teaching resources within fellowships and small groups. These include sermon reviews, life sharing, and practical guidance to help members integrate their faith into everyday life and avoid a separation between belief and practice.
6. Community Outreach Seminars:
The church has organized seminars on topics such as family relationships, marriage communication, and parenting. These help both church members and community residents seek growth and transformation in the Lord, gradually easing family tensions and facing life's challenges and pressures more effectively.
7. Worship Ministry and Serving Opportunities:
We are thankful that throughout the year, new members have regularly joined the worship serving teams every two months. Members have served in various roles, enriching worship services and building deeper connections within the church community. Everyone is encouraged to use their God-given gifts to build up the house of the Lord together.
8. Baptism and Membership Classes:
Starting mid-2024, we offered baptism classes to help candidates understand the fundamentals of faith and the meaning of baptism, and their relationship with the body of Christ. Similarly, membership transfer classes provided newcomers to LAC with a deeper understanding of the church, encouraging greater commitment and unity in God's family.
9. University Students Growth Camp (April):
We held a growth camp for university students with the theme "Knowing and Believing." Through various Bible studies, workshops, and activities, students explored the journey from knowledge to faith and learned to recognize the footprints of God's goodness in everyday life.
10. Visit by Chinese Alliance World Fellowship (May):
In May, CAWF (Chinese Alliance World Fellowship) executive members visited and preached, sharing the vision of the Alliance and the global mission needs. This helped Chinese believers in the UK better understand God's work locally and globally.
11. Church Outing (May):
In May, we held a church outing to Golden Acre Park. Many families actively participated. We thank God for the beautiful weather and the time of encouragement, as outdoor activities helped deepen fellowship among members.
12. Children and Youth Summer Activities:
During the summer holidays, we partnered with the Morley congregation to hold children's and youth programs under the theme "Spiritual Little Warriors." Different booths designed by mentors and youth allowed families to experience various aspects of spiritual life, followed by children's lessons and youth adventure games. Simultaneously, parenting workshops were held to help improve family communication. We pray that these multi-dimensional activities blessed entire families.
13. Joint Worship and Youth Fellowship Promotion (September):
As school resumed, we held a combined worship service and Youth Fellowship promotion ceremony. We encouraged youth transitioning into secondary school to join the student fellowship and introduced the student ministry during worship, so that the whole church could pray for and bless the long-term growth of our children and youth.
14. Church Anniversary (November):
November was our anniversary month. On December 1, we celebrated LAC's 26th Anniversary with a joint Thanksgiving Worship Service at the Morley congregation. Rev. Sham was the guest speaker. Baptism and membership transfer ceremonies were also conducted. Members served in unity, and God graciously blessed the event with warm weather and a spirit of gratitude.

Leeds Alliance Church

Trustees' Report

15. Christmas Community Gospel Carnival (December):

In December, we held our second Christmas Community Gospel Carnival in Morley. Brothers and sisters were even more familiar with the event setup and joyfully served in various roles. Around 150 neighbors and volunteers attended. Through Christmas carols, fun activities, heartfelt hospitality, and lovingly prepared refreshments, the church left a deep impression on the community. We are grateful that some attendees subsequently joined Morley worship services. We pray that the Lord will continue to use and provide for the gospel ministry of the church plant.

Looking into 2025

2025 Church Theme:

"Longing for Worship, Deepening Spiritual Life, Strengthening God's Household, Passing on the Mission."

Longing for Worship:

Strengthen training for worship leaders and service teams, integrating various elements to help members engage deeply in worship, draw near to the Lord, and grow in knowing God.

Deepening Spiritual Life:

Since communion with God is the foundation of a believer's spiritual life, this year the church will encourage members to set up personal Bible reading and devotion plans, and to share their learning in fellowships and small groups.

Participation in the "Pre-Easter 3-in-1 Spiritual Movement" initiated by Alliance Bible Seminary will also be promoted.

Strengthening God's Household:

As many immigrant families join the church and some members transfer their membership, there is a greater need to consolidate and strengthen the church community.

We aim to deepen members' understanding of the importance of building God's household for the long term, to train believers, challenge them toward deeper commitment, and promote faithful giving - fostering unity and building a church centred on worship.

Passing on the Mission:

Continuing the vision of evangelizing families and neighbours, as more members settle into life in the UK, the church will further encourage outreach, care for local communities, and greater involvement in global missions. Members will also be reminded that a life of authentic witness is the best spiritual legacy for the next generation.

These ministry focuses will be implemented through various areas, including:

Expository preaching series, devotional campaigns, special festival reflections during worship, small group Bible studies, testimonies shared during worship services, prayer meetings, the "Building God's Household" offering plan, and enhanced next-generation discipleship across children's, youth, and young adult ministries - all preparing the church to meet future challenges.

Training programs will include:

Worship chairperson training, worship team training, pastoral care and evangelism training, children's and youth mentor training, and sound team training - all aiming to equip the saints for ministry, so that the body of Christ may be built up.

Leeds Alliance Church

Trustees' Report

Morley Congregation:

Events such as church activities, love feasts, and parenting seminars will continue to be organized at appropriate times to support the pastoral needs of the new congregation and encourage outreach to neighbours, leading them to Christ.

Other Key Events and Activities for 2025:

Children's and youth summer activities, Youth Fellowship promotion ceremonies, Mission Sundays, the 27th Church Anniversary Celebration, Christmas Sunday, and the Morley Community Christmas Gospel Carnival are also being planned.

We look forward to more brothers and sisters participating and serving enthusiastically, being inspired by God's love, witnessing the beauty of the Gospel, and bringing more lives to know the true and living God. Praise the Lord!

Financial review

We do praise our Lord for the provision and the generosity of all our brothers and sisters and our mission partners for the donations over 2024.

All figures quoted in the report are recorded on cash basis, where incomes and expenses are recognised at the time cash is received or paid out.

General Fund (GF):

The total GF donations received were £35,960 and expenses were £43,805, which includes internal transfers of £20,000 to Personnel fund. The net income of General Fund for the year was -£7,845 with the accumulated balance of £42,411 at the end of year.

Since COVID, we have accepted donations online. To better reflect our proportion of expenditures, from 1 February 2024 for any online donations which do not state donation to a specific fund, we will automatically allocate 60% to our General Fund and 40% to our Personnel Fund.

Personnel Fund (PPF):

A total PPF donations of £55,073 was received over 2024, of which £20,500 was received from CACU to support the salary Pastor Vincy Yau and Anita Li, £20,000 from General Fund internal transfer. Expenses of £22,298 were recorded in 2024. The accumulated balance at the end of the year was £1,888.

Property Fund (PF):

£10 was received from the offering this year. We have invested the fund into a high interest saving account and received £232 in interest. There were no outgoings in Property Fund. The accumulated balance at the year end was £91,392.

Mission Fund:

A church plant project has been set up in Morley this year. All donations and expenses relating to the church plant project will go into the Mission Fund. The total donation received was £15,210, with expenses of £10,996 in 2024. We make use of our MF and made contributions to Chinese Alliance Churches Union (UK) and student fellowship. The accumulated balance at the year end was £3,564.

Charity Fund:

We have received nil this year. The accumulated balance was £244 at the year end.

Leeds Alliance Church

Trustees' Report

Reserves policy

The Reserves Policy for the Church is to hold a minimum sum equivalent to 3 months' average expenditure which is broadly equivalent to £5,000. This should be sufficient to meet any unforeseen item of major expenditure on the assessment and to be able to continue, in the short term, funding planned activities in the event of any inability to raise the funds from the giving of the church. To achieve this, Leeds Alliance Church will aim to put £1,000 per year into reserves from income until that level is achieved.

Statement of trustees' responsibilities

The trustees (who are also the directors of Leeds Alliance Church for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on and signed on its behalf by:



.....
Mr Siu Boon Ma
Company Secretary and Trustee

22 Jul 2025



.....
Mr Wesley Wing Yau Wong
Trustee

22 Jul 2025

Leeds Alliance Church

Independent Examiner's Report to the trustees of Leeds Alliance Church ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

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 myself 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 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 Leeds Alliance Church 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

A.D.Ormondroyd

.....
A D Ormondroyd FCA
Fox Jennings Cullen

Tarn House
77 High Street
Yeadon
Leeds
West Yorkshire
LS19 7SP
23 Jul 2025

Date:.....

Leeds Alliance Church

Statement of Financial Activities for the Year Ended 31 December 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	35,960	51,711	87,671	51,256
Investment income	4	-	232	232	50
Total Income		<u>35,960</u>	<u>51,943</u>	<u>87,903</u>	<u>51,306</u>
Expenditure on:					
Charitable activities	12	(23,960)	(68,148)	(92,108)	(44,376)
Total Expenditure		<u>(23,960)</u>	<u>(68,148)</u>	<u>(92,108)</u>	<u>(44,376)</u>
Net income/(expenditure)		12,000	(16,205)	(4,205)	6,930
Transfers between funds		(20,000)	20,000	-	-
Net movement in funds		(8,000)	3,795	(4,205)	6,930
Reconciliation of funds					
Total funds brought forward		<u>52,176</u>	<u>94,785</u>	<u>146,961</u>	<u>140,031</u>
Total funds carried forward	9	<u>44,176</u>	<u>98,580</u>	<u>142,756</u>	<u>146,961</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 9.

Leeds Alliance Church

(Registration number: 08743494) Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	5	1,183	723
Current assets			
Debtors	6	6,176	3,690
Cash at bank and in hand	7	<u>136,871</u>	<u>143,328</u>
		143,047	147,018
Creditors: Amounts falling due within one year	8	<u>(1,474)</u>	<u>(780)</u>
Net current assets		<u>141,573</u>	<u>146,238</u>
Net assets		<u>142,756</u>	<u>146,961</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		98,580	94,785
Unrestricted income funds			
Unrestricted funds		<u>44,176</u>	<u>52,176</u>
Total funds	9	<u>142,756</u>	<u>146,961</u>

For the financial year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on and signed on their behalf by:



.....
Mr Siu Boon Ma
Company Secretary and Trustee



.....
Mr Wesley Wing Yau Wong
Trustee

The notes on pages 11 to 18 form an integral part of these financial statements.

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

2A Blackman Lane

Woodhouse

Leeds

West Yorkshire

LS2 9ER

[Authorised for issue date](#)

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Leeds Alliance Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2024

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and equipment	25% straight line

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2024

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	32,460	49,134	81,594
Gift aid reclaimed	3,500	2,577	6,077
Total for 2024	35,960	51,711	87,671
Total for 2023	40,676	10,580	51,256

4 Investment income

	Unrestricted funds General £	Restricted funds £	Total funds £
Interest receivable and similar income;			
Interest receivable on bank deposits	-	232	232
Total for 2024	-	232	232
Total for 2023	50	-	50

5 Tangible fixed assets

	Fixtures and equipment £	Total £
Cost		
At 1 January 2024	2,723	2,723
Additions	1,061	1,061
At 31 December 2024	3,784	3,784
Depreciation		
At 1 January 2024	2,000	2,000
Charge for the year	601	601
At 31 December 2024	2,601	2,601
Net book value		
At 31 December 2024	1,183	1,183
At 31 December 2023	723	723

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2024

6 Debtors

	2024 £	2023 £
Prepayments	100	100
Other debtors	6,076	3,590
	6,176	3,690

7 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	136,871	143,328
Bank overdrafts	(659)	-
Cash and cash equivalents in statement of cash flows	136,212	143,328

8 Creditors: amounts falling due within one year

	2024 £	2023 £
Bank overdrafts	659	-
Accruals	815	780
	1,474	780

9 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
Unrestricted funds					
<i>General</i>					
General fund	52,176	35,960	(23,960)	(20,000)	44,176
Restricted funds					
Property fund	91,150	242	-	-	91,392
Personnel fund	2,855	36,656	(57,056)	20,000	2,455
Mission fund	537	1,261	(2,363)	-	(565)
Charity appeal fund	243	-	-	-	243
Mission fund (Morley)	-	13,784	(8,729)	-	5,055
	94,785	51,943	(68,148)	20,000	98,580
Total funds	146,961	87,903	(92,108)	-	142,756

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2024

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds					
General	44,340	40,726	(22,740)	(10,150)	52,176
Restricted funds	<u>95,691</u>	<u>10,580</u>	<u>(21,636)</u>	<u>10,150</u>	<u>94,785</u>
Total funds	<u>140,031</u>	<u>51,306</u>	<u>(44,376)</u>	<u>-</u>	<u>146,961</u>

Purposes of restricted funds

Restricted funds are funds subject to specific conditions, imposed by the donors and binding on the directors of the Church Council. They represent unexpended restricted income and/or other assets on which restrictions as to their use apply. The conditions may alternatively be imposed not by the donors but by the trusts relating to the donation.

Property fund - it is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to acquire any church properties or maintain properties belonging to the church.

Personnel fund - the fund was set up to employ ministers / church workers.

Mission fund - the fund was set up to support specific mission events of the church.

Charity appeal fund - it is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to provide assistance to individuals who are unconnected with the Church council members and who encounter short term financial hardship or Christian charities whose purposes are to provide humanitarian aid to the poor in general.

Mission fund - the fund was set up to begin worship services in the Morley area specifically.

10 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	441	742	1,183
Current assets	44,551	98,496	143,047
Current liabilities	<u>(815)</u>	<u>(659)</u>	<u>(1,474)</u>
Total net assets	<u>44,177</u>	<u>98,579</u>	<u>142,756</u>

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2024

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	723	-	723
Current assets	52,455	94,563	147,018
Current liabilities	(780)	-	(780)
Total net assets	52,398	94,563	146,961

11 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	815	780

12 Expenditure on charitable activities

	Unrestricted		Total 2024 £	Total 2023 £
	General £	Restricted £		
Direct charitable expenditure	1,333	57,887	59,220	24,076
Congregational expenses	18,307	9,014	27,321	16,797
Administration of the church	484	63	547	419
Fellowships, school expenses and evangelical events	947	917	1,864	1,201
Other charges	2,889	267	3,156	1,883
	23,960	68,148	92,108	44,376

Direct Charitable Expenditure

	Unrestricted		Total 2024 £	Total 2023 £
	General £	Restricted £		
Minister working expenses	65	-	65	100
1/10 offering to CACU(UK)	-	831	831	822
Charity donations & mission support	1,268	-	1,268	2,783
Personnel expenses	-	57,056	57,056	20,371
	1,333	57,887	59,220	24,076

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2024

Congregational expenses

	Unrestricted		Total 2024 £	Total 2023 £
	General £	Restricted £		
Speaker's fees	408	-	408	305
Hire of church premises	15,190	8,000	23,190	13,965
Travel/Mileages allowance	1,662	-	1,662	335
Hospitality expenses	963	332	1,295	1,005
Anniversary & Christmas expenses	84	682	766	1,187
	<u>18,307</u>	<u>9,014</u>	<u>27,321</u>	<u>16,797</u>

Administration of the Church

	Unrestricted		Total 2024 £	Total 2023 £
	General £	Restricted £		
Printing, stationery and advertising	142	51	193	162
Equipment, repairs and maintenance	35	12	47	-
CCPAS & DBS	307	-	307	257
	<u>484</u>	<u>63</u>	<u>547</u>	<u>419</u>

Fellowships, schools expenses and evangelical events

	Unrestricted		Total 2024 £	Total 2023 £
	General £	Restricted £		
Sunday children school	559	67	626	361
Kindness fellowship	105	-	105	174
Welcome/CNY/Summer and Outreach events	273	-	273	390
Student fellowship	10	486	496	276
Student events	-	364	364	-
	<u>947</u>	<u>917</u>	<u>1,864</u>	<u>1,201</u>

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2024

Other charges

	Unrestricted		Total 2024	Total 2023
	General £	Restricted £	£	£
Independent examiner fees				
Examination of the financial statements	815	-	815	780
Telephone and fax	280	-	280	-
IT related expenses	391	20	411	326
Depreciation	354	247	601	335
Insurance	679	-	679	419
Sundry expenses	370	-	370	23
	2,889	267	3,156	1,883

13 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	601	335

14 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

LEEDS ALLIANCE CHURCH

England & Wales - Charity number 1169294

Accounts

Company registration number: 08743494

Charity registration number: 1169294

Leeds Alliance Church

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

Leeds Alliance Church

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Leeds Alliance Church

Reference and Administrative Details

Trustees	Mr Siu Boon Ma Mrs Zhu Tzi Jim Ms In Peng Lei Mr Wesley Wing Yau Wong
Secretary	Mr Siu Boon Ma
Charity Registration Number	1169294
Company Registration Number	08743494
Registered Office	The charity is incorporated in England and Wales. 2A Blackman Lane Woodhouse Leeds West Yorkshire LS2 9ER
Independent Examiner	Fox Jennings Cullen Tarn House 77 High Street Yeadon Leeds West Yorkshire LS19 7SP
Bankers	NatWest 19 The Grove Ilkley West Yorkshire LS29 9TA

Leeds Alliance Church

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2023.

Trustees

Mrs Zhu Tzi JIM
Mrs In Peng LEI
Mr Siu Boon MA
Mr Wesley Wing Yau WONG

Structure, governance and management

Leeds Alliance Church is a charitable company. The company was registered on 22 October 2013 with Company Number 08743494. The charity was registered on 21 September 2016, Charity number 1169294.

Memorandum and articles were amended by special resolution registered at Companies House on 9 May 2016.

The company was incorporated on 22 October 2013 under the Companies Act 2006 as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

On 21 September 2016 the charity became registered with the Charity Commission in England and Wales.

All the directors of the company are also trustees of the charity. The trustees who served during the year under review and to date are set out on page 3. Under the articles of association at the AGM one third of the directors, who are subject to retirement by rotation, shall retire from office.

The trustee body comprises practising Christians from a wide breadth of church tradition. The skill base of the trustee body is regularly reviewed. Where a need for additional skills is identified, recruitment is undertaken on an informal basis via the Christian community in Leeds. Prospective trustees are interviewed at a trustees' meeting. An induction pack is given to new trustees highlighting their responsibilities for the organisation.

The trustees meet monthly to review the activities of the organisation. All trustees give their time voluntarily.

Objectives and activities

The objects of the charity are the advancement of the Christian faith in Yorkshire and in other parts of the world as the trustees think fit for the public benefit in accordance with the doctrinal statement set out in Appendix 1 of the governing document.

The objects shall be pursued in accordance with the Christian principles set out in the Statement of Faith in the Schedule to the Articles. When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Leeds Alliance Church is a Chinese Alliance Church in Leeds, we continued our work in serving the Chinese community in the area, leading them to Christ, and building up disciples of Jesus through worship, Bible study and courses, prayer meetings, fellowships, Sunday School, children ministries and programmes to serve the community.

Leeds Alliance Church

Trustees' Report

Achievements and performance

Review of 2022 church ministry :

After two years of COVID-19, the overall operations of the church had basically returned to normal in 2022. After-service refreshment and physical offering collection had resumed respectively in April and May. Rev Cheung's three-year employment contract with LAC ended in mid-July 2022 and he decided not to extend the contract. Therefore LAC and CACUUK started to make arrangement to appoint a new pastoral staff between the end of 2021 and the beginning of 2022, which was approved at the AGM in May 2022. Rev Wing Hong Wong was employed commencing on July 1, 2022 to take over the leadership and pastoral work of Rev Cheung Chai Ming.

With the physical services resumed and the new pastor appointed, various fellowships endeavoured to increase gatherings and ministerial works to support the members to grow spiritually and guard the house of God together. Among them, Sunday schools, youth groups and Sunday service received supports from different committees in preparation to move forward into the new year. Various teams were set up to give other members opportunities to respond to the love of God by using their God's given gifts to serve, establish the house of God and spread the name of the Lord.

2022 Church Ministry Report:

1. The Church Annual theme in 2022 : "Build each other up in love, together bear witness to outsiders"
2. In 2022 Bible study focused on "Psalms" - some fellowships had their own choice of books or topical bible study.
3. Chinese New Year Gospel Sunday was organized on January 30, there was dinner after the Sunday worship, not only to celebrate the Chinese New Year with brothers and sisters, but also as an evangelical outreach event to non-believers.
4. EGM was held on January 29 as church members agreed the submission of the Church Constitution & Byelaws to be approved by Charity Commission.
5. A church outing to Roundhay Park was organized on May 2.
6. "Meet with You - Life in the UK" forums were held on May 7, 21 and 28, with topics covering "Education", "Housing" and "Career". We invited those HK immigrants who already settled in Leeds and those who already joined LAC Sunday service/fellowships to share their first-hand experience, so the participants could understand the above three areas of life in details and established point of contact with the church, hoping they would attend the church service in the future.
7. On Pentecost Sunday, June 5, joint service was held with Blenheim Baptist Church to exalt the Lord together.
8. Organised a church outing on August 15, with the purpose of improving bonding and getting to know the non-believers' families & friends, in order to share the testimonies of the Lord.
9. Summer Youth camp and parent seminar were organised on August 16 and 30 to talk about the way that children could adapt and communicate in family relationships.
10. A Youth Fellowship was set up in September. There were 4 teachers helping with the weekly meetings, also taking care of how the youths can grow in relation to faith, study and family, aided by counselling & caring to the families in need.
11. A Brother's Group was set up in September, hoping they would build each others up through topical discussions to bolster the pastoral care.
12. A church choir was set up in October to sing at Sunday service or festival. The response to participate was positive.

Leeds Alliance Church

Trustees' Report

13. A questionnaire was conducted in October in order to gather views of an additional Sunday service regarding preferred time and language used. The congregation responded well and gave positive suggestion.
14. A new term started in October to evangelistically minister the University students. In addition to welcome gatherings, students were cared for through existing Cantonese and Mandarin fellowships to bolster the spiritual life of Christian students.
15. During the Missionary month, a team from Alliance World Fellowship came to visit on Sunday, October 9. They are Rev. Fan Kwok-Kwong and wife, and Rev. Tony Tsang and wife. Rev. Tsang gave a sermon on the direction of Alliance world vision to encourage the congregation.
16. The 24th anniversary of the church was in November. A thanksgiving service was conducted on November 20. Rev. Wai Chor Chiu gave a sermon.
17. Baptism preparation class was introduced to prepare four participants, anticipated to be baptised on Easter Sunday service in 2023.
18. Following the questionnaire the church council decided to set up an additional Mandarin Sunday service, starting from January 2023 to be held at 3.45pm after Cantonese service at 1:45pm.
19. In order to nurture the youths in getting used to the Sunday service and to know the congregation, arrangements were made in the forth quarter for youths, led by teachers, to partially participate in singing worship songs.
20. In order to help the congregation to know more about God's Word, thematic sermon series based on Books including Ezra and Nehemiah were given in the forth quarter to kindle enthusiasm of the congregation to serve in worship.
21. All fellowships had increased the number of physical meetings in the forth quarter, much anticipated by members. Also love feasts were organised on the winter solstice to help the new comers to settle in to the church.
22. Christmas Sunday service was held in December. The choir sang Christmas carols to convey the abundant love of Jesus' birth.
23. A badminton session was held on December 27 to encourage fellowship between parents and children.

Pastoral Staff

Rev. Chai Ming Cheung, pastoral staff employed by CACUUK in July 2019, is the minister-in-charge of the Church in Jan-June 2022, responsible for leading the church ministries as well as administrative work, preaching, leading bible studies, Sunday school, and fellowships. Rev. Cheung's employment finished in the mid of July & effective on 1st July. Rev. Wong started the above pastoral work & goes on to lead LAC from 1st July 2022.

Looking into 2023

Pastoral Work

- 2023 Church Annual Theme: "Thankful for unity in the Lord, Witnessing God by preaching the gospel"
- Two Sunday services were held commencing January 2023; Cantonese service began at 1.45pm and 3.45pm for Mandarin service. More resources were drafted in to serve together. Joint services will be arranged at special occasions.
- Hope to bolster the pastoral care for each fellowship and new HK immigrants, and deepen the sense of belonging to the church and to each other by encouraging them to attend different fellowships.

Leeds Alliance Church

Trustees' Report

- Support and equip the (children and youth) Sunday schools teachers, and involve the parents to bless the children's growth.
- Build up the spiritual life of the congregation and growth in serving so that they could further adapt and integrate into the church life and walk with God.
- Hope to have more members to serve in connection with songs worshipping to enrich the Sunday service and help the congregation to come to the Lord.
- Given the new start of the Mandarin service, it is hoped that efforts will be made progressively to bolster interaction between fellowships and home visits, in order to get in touch with more members and evangelistically with non-believers who show interests in the Gospel.
- Integrate members further into the church life by introducing more thematic months at different fellowships in the coming year.
- Baptism will be conducted at the Easter Sunday service in 2023, and bolster the spiritual life of the newly baptised through small groups.
- Encourage all fellowships to implement Bible study, sharing and other activities to grow the spiritual life and give support according to the needs of members. Church outing (in the middle of the year) and outreach will be held to witness the Gospel.
- In regard to the university student fellowship and Gospel related works, it is hoped that regular fellowship and devotional groups would strengthen the spiritual life of the Christian students and learn to preach the Gospel in the campus
- 2023 will be the 25th anniversary of LAC. The church will host a series of gatherings, sharing, activities, to thank God in unity, and through these activities enable the congregation to understand the need of the church members, and watch over the community together.

Leeds Alliance Church

Trustees' Report

Financial review

We do praise our Lord for the provision and the generosity of all our brothers and sisters and our mission partners for the donations over 2023.

General Fund :

The total donations received were £40,726 and expenses were £32,833, which includes internal transfers of £10,000 and £150 to Personnel and Mission fund, respectively. The net income of General Fund for the year were £7,893 with the accumulated balance of £52,233 at the end of year. Unless stated otherwise, all online donations have gone into General fund.

Personnel Fund :

A total of £19,535 was received over 2023, of which £9,535 was received from offering, £10,000 from General Fund internal transfer. Expenses of £20,428 were recorded in 2023. The accumulated balance at the end of the year was £2,798.

Property Fund: £80 was received from the offering this year. There were no outgoings in Property Fund. The accumulated balance at the year end was £91,150.

Mission Fund: The total donation received was £1,115 which includes an internal transfer of £150 from General Fund, with expenses of £1,265 in 2023. In 2023, we have contributed Chinese Alliance Churches Union (UK) and student fellowship. The accumulated balance at the year end was £537.

Charity Fund: 'No donations or expenses were made in the Charity Fund in 2023. The accumulated balance at the year end remained at £243.

We have instructed Fox Jennings Cullen Accountants & Business Advisers to prepare the 2023 financial report of Leeds Alliance Church.

Reserves policy

The Reserves Policy for the Church is to hold a minimum sum equivalent to 3 months' average expenditure which is broadly equivalent to £5,000. This should be sufficient to meet any unforeseen item of major expenditure on the assessment and to be able to continue, in the short term, funding planned activities in the event of any inability to raise the funds from the giving of the church. To achieve this, Leeds Alliance Church will aim to put £1,000 per year into reserves from income until that level is achieved.

Statement of trustees' responsibilities

The trustees (who are also the directors of Leeds Alliance Church for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

Leeds Alliance Church

Trustees' Report

- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 17 September 2024 and signed on its behalf by:



.....
Mr Siu Boon Ma
Company Secretary and Trustee



.....
Mr Wesley Wing Yau Wong
Trustee

Leeds Alliance Church

Independent Examiner's Report to the trustees of Leeds Alliance Church ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

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 myself 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 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 Leeds Alliance Church 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

A.D.Ormondroyd

.....
A D Ormondroyd FCA
Fox Jennings Cullen

Tarn House
77 High Street
Yeadon
Leeds
West Yorkshire
LS19 7SP

17 September 2024

Leeds Alliance Church

Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	40,676	10,580	51,256	30,650
Other income		50	-	50	7
Total Income		<u>40,726</u>	<u>10,580</u>	<u>51,306</u>	<u>30,657</u>
Expenditure on:					
Charitable activities	13	(22,740)	(21,636)	(44,376)	(35,031)
Total Expenditure		<u>(22,740)</u>	<u>(21,636)</u>	<u>(44,376)</u>	<u>(35,031)</u>
Net income/(expenditure)		17,986	(11,056)	6,930	(4,374)
Transfers between funds		(10,150)	10,150	-	-
Net movement in funds		7,836	(906)	6,930	(4,374)
Reconciliation of funds					
Total funds brought forward		<u>44,340</u>	<u>95,691</u>	<u>140,031</u>	<u>144,405</u>
Total funds carried forward	9	<u><u>52,176</u></u>	<u><u>94,785</u></u>	<u><u>146,961</u></u>	<u><u>140,031</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 9.

The notes on pages 11 to 18 form an integral part of these financial statements.

Leeds Alliance Church
(Registration number: 08743494)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	5	723	853
Current assets			
Debtors	6	3,690	3,207
Cash at bank and in hand	7	<u>143,328</u>	<u>139,390</u>
		147,018	142,597
Creditors: Amounts falling due within one year	8	<u>(780)</u>	<u>(3,419)</u>
Net current assets		<u>146,238</u>	<u>139,178</u>
Net assets		<u><u>146,961</u></u>	<u><u>140,031</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		94,785	95,691
Unrestricted income funds			
Unrestricted funds		<u>52,176</u>	<u>44,340</u>
Total funds	9	<u><u>146,961</u></u>	<u><u>140,031</u></u>

For the financial year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 17 September 2024 and signed on their behalf by:



.....
Mr Siu Boon Ma
Company Secretary and Trustee



.....
Mr Wesley Wing Yau Wong
Trustee

The notes on pages 11 to 18 form an integral part of these financial statements.

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

2A Blackman Lane

Woodhouse

Leeds

West Yorkshire

LS2 9ER

These financial statements were authorised for issue by the trustees on 17 September 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Leeds Alliance Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and equipment	25% straight line

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	38,101	9,613	47,714
Gift aid reclaimed	2,575	967	3,542
Total for 2023	40,676	10,580	51,256
Total for 2022	23,295	7,355	30,650

4 Taxation

The charity is a registered charity and is therefore exempt from taxation.

5 Tangible fixed assets

	Fixtures and equipment £	Total £
Cost		
At 1 January 2023	2,518	2,518
Additions	205	205
At 31 December 2023	2,723	2,723
Depreciation		
At 1 January 2023	1,665	1,665
Charge for the year	335	335
At 31 December 2023	2,000	2,000
Net book value		
At 31 December 2023	723	723
At 31 December 2022	853	853

6 Debtors

	2023 £	2022 £
Prepayments	100	100
Other debtors	3,590	3,107
	3,690	3,207

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2023

7 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	143,328	139,390

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	-	2,675
Accruals	780	744
	780	3,419

9 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds					
<i>General</i>					
General fund	44,340	40,726	(22,740)	(10,150)	52,176
Restricted funds					
Property fund	91,070	80	-	-	91,150
Personnel fund	3,691	9,535	(20,371)	10,000	2,855
Mission fund	687	965	(1,265)	150	537
Charity appeal fund	243	-	-	-	243
	95,691	10,580	(21,636)	10,150	94,785
Total funds	140,031	51,306	(44,376)	-	146,961
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
General	46,454	23,302	(17,416)	(8,000)	44,340
Restricted funds	97,951	7,355	(17,615)	8,000	95,691
Total funds	144,405	30,657	(35,031)	-	140,031

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2023

Purposes of designated funds

A designated fund is a particular form of unrestricted fund, consisting of amounts of unrestricted funds which have been allocated or designated for specific purposes by the church itself. The use of designated funds for their designated purposes will remain at the decision of the directors.

Personnel fund - the fund was set up to employ a minister.

Mission fund - the fund was set up to support specific mission events of the church.

Purposes of restricted funds

Restricted funds are funds subject to specific conditions, imposed by the donors and binding on the directors of the Church Council. They represent unexpended restricted income and/or other assets on which restrictions as to their use apply. The conditions may alternatively be imposed not by the donors but by the trusts relating to the donation.

Property fund - it is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to acquire any church properties or maintain properties belonging to the church.

Personnel fund - the fund was set up to employ a minister.

Mission fund - the fund was set up to support specific mission events of the church.

Charity appeal fund - it is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to provide assistance to individuals who are unconnected with the Church council members and who encounter short term financial hardship or Christian charities whose purposes are to provide humanitarian aid to the poor in general.

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2023

10 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	723	-	723
Current assets	52,455	94,563	147,018
Current liabilities	(780)	-	(780)
Total net assets	52,398	94,563	146,961
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	853	-	853
Current assets	45,200	97,397	142,597
Current liabilities	(1,492)	(1,927)	(3,419)
Total net assets	44,561	95,470	140,031

11 Related party transactions

12 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	780	744

13 Expenditure on charitable activities

	Unrestricted General £	Restricted £	Total 2023 £	Total 2022 £
Direct charitable expenditure	2,883	21,193	24,076	19,941
Congregational expenses	16,790	-	16,790	12,092
Administration of the church	419	-	419	273
Fellowships, school expenses and evangelical events	765	443	1,208	832
Other charges	1,880	-	1,880	1,893
	22,737	21,636	44,373	35,031

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2023

Direct Charitable Expenditure

	Unrestricted		Total 2023 £	Total 2022 £
	General £	Restricted £		
Minister working expenses	100	-	100	60
1/10 offering to CACU(UK)	-	822	822	3,087
Charity donations & mission support	2,783	-	2,783	754
Personnel expenses	-	20,371	20,371	16,040
	2,883	21,193	24,076	19,941
	2,883	21,193	24,076	19,941

Congregational expenses

	Unrestricted		Total 2023 £	Total 2022 £
	General £	Restricted £		
Speaker's fees	305	-	305	210
Hire of church premises	13,965	-	13,965	10,060
Travel/Mileages allowance	335	-	335	1,175
Hospitality expenses	1,005	-	1,005	467
Anniversary & Christmas expenses	1,180	-	1,180	180
	16,790	-	16,790	12,092
	16,790	-	16,790	12,092

Administration of the Church

	Unrestricted		Total 2023 £	Total 2022 £
	General £	Restricted £		
Printing, stationery and advertising	162	-	162	32
CCPAS & DBS	257	-	257	241
	419	-	419	273
	419	-	419	273

Fellowships, schools expenses and evangelical events

	Unrestricted		Total 2023 £	Total 2022 £
	General £	Restricted £		
Sunday children school	361	-	361	242
Kindness fellowship	174	-	174	20
Welcome/CNY/Summer and Outreach events	152	245	397	389
Student fellowship	78	198	276	181
	765	443	1,208	832
	765	443	1,208	832

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2023

Other charges

	Unrestricted	Total	Total
	General	2023	2022
	£	£	£
Independent examiner fees			
Examination of the financial statements	780	780	744
IT related expenses	326	326	251
Depreciation	335	335	284
Insurance	419	419	350
Sundry expenses	20	20	132
Bank charges	-	-	132
	<u>1,880</u>	<u>1,880</u>	<u>1,893</u>

14 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2023	2022
	£	£
Depreciation of fixed assets	<u>335</u>	<u>284</u>

15 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

LEEDS ALLIANCE CHURCH

England & Wales - Charity number 1169294

Accounts

Company registration number: 08743494

Charity registration number: 1169294

Leeds Alliance Church

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Leeds Alliance Church

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Leeds Alliance Church

Reference and Administrative Details

Trustees	Mr Siu Boon Ma Mrs Zhu Tzi Jim Ms In Peng Lei Mr Wesley Wing Yau Wong
Secretary	Mr Siu Boon Ma
Charity Registration Number	1169294
Company Registration Number	08743494
Registered Office	The charity is incorporated in England and Wales. 2A Blackman Lane Woodhouse Leeds West Yorkshire LS2 9ER
Independent Examiner	Fox Jennings Cullen Tarn House 77 High Street Yeadon Leeds LS19 7SP
Bankers	NatWest 19 The Grove Ilkley West Yorkshire LS29 9TA

Leeds Alliance Church

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2022.

Trustees

Rev. Chai Ming CHEUNG (resigned 15/07/2022)

Mrs Zhu Tzi JIM

Mrs In Peng LEI

Mr Siu Boon MA

Mr Wesley Wing Yau WONG

Structure, governance and management

Leeds Alliance Church is a charitable company. The company was registered on 22 October 2013 with Company Number 08743494. The charity was registered on 21 September 2016, Charity number 1169294.

Memorandum and articles were amended by special resolution registered at Companies House on 9 May 2016.

The company was incorporated on 22 October 2013 under the Companies Act 2006 as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

On 21 September 2016 the charity became registered with the Charity Commission in England and Wales.

All the directors of the company are also trustees of the charity. The trustees who served during the year under review and to date are set out on page 3. Under the articles of association at the AGM one third of the directors, who are subject to retirement by rotation, shall retire from office.

The trustee body comprises practising Christians from a wide breadth of church tradition. The skill base of the trustee body is regularly reviewed. Where a need for additional skills is identified, recruitment is undertaken on an informal basis via the Christian community in Leeds. Prospective trustees are interviewed at a trustees' meeting. An induction pack is given to new trustees highlighting their responsibilities for the organisation.

The trustees meet monthly to review the activities of the organisation. All trustees give their time voluntarily.

Objectives and activities

The objects of the charity are the advancement of the Christian faith in Yorkshire and in other parts of the world as the trustees think fit for the public benefit in accordance with the doctrinal statement set out in Appendix 1 of the governing document.

The objects shall be pursued in accordance with the Christian principles set out in the Statement of Faith in the Schedule to the Articles. When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Leeds Alliance Church is a Chinese Alliance Church in Leeds, we continued our work in serving the Chinese community in the area, leading them to Christ, and building up disciples of Jesus through worship, Bible study and courses, prayer meetings, fellowships, Sunday School, children ministries and programmes to serve the community.

Leeds Alliance Church

Trustees' Report

Achievements and performance

Review of 2022 church ministry :

After two years of COVID-19, the overall operations of the church had basically returned to normal in 2022. After-service refreshment and physical offering collection had resumed respectively in April and May. Rev Cheung's three-year employment contract with LAC ended in mid-July 2022 and he decided not to extend the contract. Therefore LAC and CACUUK started to make arrangement to appoint a new pastoral staff between the end of 2021 and the beginning of 2022, which was approved at the AGM in May 2022. Rev Wing Hong Wong was employed commencing on July 1, 2022 to take over the leadership and pastoral work of Rev Cheung Chai Ming.

With the physical services resumed and the new pastor appointed, various fellowships endeavoured to increase gatherings and ministerial works to support the members to grow spiritually and guard the house of God together. Among them, Sunday schools, youth groups and Sunday service received supports from different committees in preparation to move forward into the new year. Various teams were set up to give other members opportunities to respond to the love of God by using their God's given gifts to serve, establish the house of God and spread the name of the Lord.

2022 Church Ministry Report:

1. The Church Annual theme in 2022 : "Build each other up in love, together bear witness to outsiders"
2. In 2022 Bible study focused on "Psalms" - some fellowships had their own choice of books or topical bible study.
3. Chinese New Year Gospel Sunday was organized on January 30, there was dinner after the Sunday worship, not only to celebrate the Chinese New Year with brothers and sisters, but also as an evangelical outreach event to non-believers.
4. EGM was held on January 29 as church members agreed the submission of the Church Constitution & Byelaws to be approved by Charity Commission.
5. A church outing to Roundhay Park was organized on May 2.
6. "Meet with You - Life in the UK" forums were held on May 7, 21 and 28, with topics covering "Education", "Housing" and "Career". We invited those HK immigrants who already settled in Leeds and those who already joined LAC Sunday service/fellowships to share their first-hand experience, so the participants could understand the above three areas of life in details and established point of contact with the church, hoping they would attend the church service in the future.
7. On Pentecost Sunday, June 5, joint service was held with Blenheim Baptist Church to exalt the Lord together.
8. Organised a church outing on August 15, with the purpose of improving bonding and getting to know the non-believers' families & friends, in order to share the testimonies of the Lord.
9. Summer Youth camp and parent seminar were organised on August 16 and 30 to talk about the way that children could adapt and communicate in family relationships.
10. A Youth Fellowship was set up in September. There were 4 teachers helping with the weekly meetings, also taking care of how the youths can grow in relation to faith, study and family, aided by counselling & caring to the families in need.
11. A Brother's Group was set up in September, hoping they would build each others up through topical discussions to bolster the pastoral care.
12. A church choir was set up in October to sing at Sunday service or festival. The response to participate was positive.

Leeds Alliance Church

Trustees' Report

13. A questionnaire was conducted in October in order to gather views of an additional Sunday service regarding preferred time and language used. The congregation responded well and gave positive suggestion.
14. A new term started in October to evangelistically minister the University students. In addition to welcome gatherings, students were cared for through existing Cantonese and Mandarin fellowships to bolster the spiritual life of Christian students.
15. During the Missionary month, a team from Alliance World Fellowship came to visit on Sunday, October 9. They are Rev. Fan Kwok-Kwong and wife, and Rev. Tony Tsang and wife. Rev. Tsang gave a sermon on the direction of Alliance world vision to encourage the congregation.
16. The 24th anniversary of the church was in November. A thanksgiving service was conducted on November 20. Rev. Wai Chor Chiu gave a sermon.
17. Baptism preparation class was introduced to prepare four participants, anticipated to be baptised on Easter Sunday service in 2023.
18. Following the questionnaire the church council decided to set up an additional Mandarin Sunday service, starting from January 2023 to be held at 3.45pm after Cantonese service at 1:45pm.
19. In order to nurture the youths in getting used to the Sunday service and to know the congregation, arrangements were made in the forth quarter for youths, led by teachers, to partially participate in singing worship songs.
20. In order to help the congregation to know more about God's Word, thematic sermon series based on Books including Ezra and Nehemiah were given in the forth quarter to kindle enthusiasm of the congregation to serve in worship.
21. All fellowships had increased the number of physical meetings in the forth quarter, much anticipated by members. Also love feasts were organised on the winter solstice to help the new comers to settle in to the church.
22. Christmas Sunday service was held in December. The choir sang Christmas carols to convey the abundant love of Jesus' birth.
23. A badminton session was held on December 27 to encourage fellowship between parents and children.

Pastoral Staff

Rev. Chai Ming Cheung, pastoral staff employed by CACUUK in July 2019, is the minister-in-charge of the Church in Jan-June 2022, responsible for leading the church ministries as well as administrative work, preaching, leading bible studies, Sunday school, and fellowships. Rev. Cheung's employment finished in the mid of July & effective on 1st July. Rev. Wong started the above pastoral work & goes on to lead LAC from 1st July 2022.

Looking into 2023

Pastoral Work

- 2023 Church Annual Theme: "Thankful for unity in the Lord, Witnessing God by preaching the gospel"
- Two Sunday services were held commencing January 2023; Cantonese service began at 1.45pm and 3.45pm for Mandarin service. More resources were drafted in to serve together. Joint services will be arranged at special occasions.
- Hope to bolster the pastoral care for each fellowship and new HK immigrants, and deepen the sense of belonging to the church and to each other by encouraging them to attend different fellowships.

Leeds Alliance Church

Trustees' Report

- Support and equip the (children and youth) Sunday schools teachers, and involve the parents to bless the children's growth.
- Build up the spiritual life of the congregation and growth in serving so that they could further adapt and integrate into the church life and walk with God.
- Hope to have more members to serve in connection with songs worshipping to enrich the Sunday service and help the congregation to come to the Lord.
- Given the new start of the Mandarin service, it is hoped that efforts will be made progressively to bolster interaction between fellowships and home visits, in order to get in touch with more members and evangelistically with non-believers who show interests in the Gospel.
- Integrate members further into the church life by introducing more thematic months at different fellowships in the coming year.
- Baptism will be conducted at the Easter Sunday service in 2023, and bolster the spiritual life of the newly baptised through small groups.
- Encourage all fellowships to implement Bible study, sharing and other activities to grow the spiritual life and give support according to the needs of members. Church outing (in the middle of the year) and outreach will be held to witness the Gospel.
- In regard to the university student fellowship and Gospel related works, it is hoped that regular fellowship and devotional groups would strengthen the spiritual life of the Christian students and learn to preach the Gospel in the campus
- 2023 will be the 25th anniversary of LAC. The church will host a series of gatherings, sharing, activities, to thank God in unity, and through these activities enable the congregation to understand the need of the church members, and watch over the community together.

Leeds Alliance Church

Trustees' Report

Financial review

We do praise our Lord for the provision and the generosity of all our brothers and sisters and our mission partners for the donations over 2022.

General Fund :

The total donations received were £23,302 and expenses were £25,416, which includes internal transfers of £6,500 and £1,500 to Personnel and Mission fund, respectively. The net income of General Fund for the year were £2,114 with the accumulated balance of £44,340 at the end of year. Unless stated otherwise, all online donations have gone into General fund.

Personnel Fund :

A total of £12,443 was received over 2022, of which £5,943 was received from offering, £6,500 from General Fund internal transfer. Expenses of £16,040 were recorded in 2022. The accumulated balance at the end of the year was £3,691.

Property Fund: £455 was received from the offering this year. There were no outgoings in Property Fund. The accumulated balance at the year end was £91,070.

Mission Fund: The total donation received was £2,153 which includes an internal transfer of £1,500 from General Fund, with expenses of £1,321 in 2022. In 2022, we have contributed Chinese Alliance Churches Union (UK) and student fellowship. The accumulated balance at the year end was £686.

Charity Fund: The total donation received was £304, with expenses of £254 in 2022. The accumulated balance at the year end was £244.

We have instructed Fox Jennings Cullen Accountants & Business Advisers to prepare the 2022 financial report of Leeds Alliance Church.

Reserves policy

The Reserves Policy for the Church is to hold a minimum sum equivalent to 3 months' average expenditure which is broadly equivalent to £5,000. This should be sufficient to meet any unforeseen item of major expenditure on the assessment and to be able to continue, in the short term, funding planned activities in the event of any inability to raise the funds from the giving of the church. To achieve this, Leeds Alliance Church will aim to put £1,000 per year into reserves from income until that level is achieved.

Statement of trustees' responsibilities

The trustees (who are also the directors of Leeds Alliance Church for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;

Leeds Alliance Church

Trustees' Report

- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 13 May 2023 and signed on its behalf by:

.....
Mr Siu Boon Ma
Company Secretary and Trustee

.....
Mr Wesley Wing Yau Wong
Trustee

Leeds Alliance Church

Independent Examiner's Report to the trustees of Leeds Alliance Church ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

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 myself 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 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 Leeds Alliance Church 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

.....
A D Ormondroyd FCA
Fox Jennings Cullen

Tarn House
77 High Street
Yeadon
Leeds
LS19 7SP

13 May 2023

Leeds Alliance Church

Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	23,295	7,355	30,650	39,678
Other income		<u>7</u>	<u>-</u>	<u>7</u>	<u>6</u>
Total Income		<u>23,302</u>	<u>7,355</u>	<u>30,657</u>	<u>39,684</u>
Expenditure on:					
Charitable activities	12	<u>(17,416)</u>	<u>(17,615)</u>	<u>(35,031)</u>	<u>(49,060)</u>
Total Expenditure		<u>(17,416)</u>	<u>(17,615)</u>	<u>(35,031)</u>	<u>(49,060)</u>
Net income/(expenditure)		5,886	(10,260)	(4,374)	(9,376)
Transfers between funds		<u>(8,000)</u>	<u>8,000</u>	<u>-</u>	<u>-</u>
Net movement in funds		(2,114)	(2,260)	(4,374)	(9,376)
Reconciliation of funds					
Total funds brought forward		<u>46,454</u>	<u>97,951</u>	<u>144,405</u>	<u>153,781</u>
Total funds carried forward	9	<u><u>44,340</u></u>	<u><u>95,691</u></u>	<u><u>140,031</u></u>	<u><u>144,405</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 9.

Leeds Alliance Church

(Registration number: 08743494) Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	5	853	-
Current assets			
Debtors	6	3,207	2,933
Cash at bank and in hand	7	<u>139,390</u>	<u>143,048</u>
		142,597	145,981
Creditors: Amounts falling due within one year	8	<u>(3,419)</u>	<u>(1,576)</u>
Net current assets		<u>139,178</u>	<u>144,405</u>
Net assets		<u>140,031</u>	<u>144,405</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		95,691	97,951
Unrestricted income funds			
Unrestricted funds		<u>44,340</u>	<u>46,454</u>
Total funds	9	<u>140,031</u>	<u>144,405</u>

For the financial year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 13 May 2023 and signed on their behalf by:

.....
Mr Siu Boon Ma
Company Secretary and Trustee

.....
Mr Wesley Wing Yau Wong
Trustee

The notes on pages 11 to 18 form an integral part of these financial statements.

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

2A Blackman Lane

Woodhouse

Leeds

West Yorkshire

LS2 9ER

These financial statements were authorised for issue by the trustees on 13 May 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Leeds Alliance Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2022

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and equipment	25% straight line

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2022

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	20,763	6,786	27,549
Gift aid reclaimed	2,532	569	3,101
Total for 2022	23,295	7,355	30,650
Total for 2021	23,377	16,301	39,678

4 Taxation

The charity is a registered charity and is therefore exempt from taxation.

5 Tangible fixed assets

	Fixtures and equipment £	Total £
Cost		
At 1 January 2022	1,381	1,381
Additions	1,137	1,137
At 31 December 2022	2,518	2,518
Depreciation		
At 1 January 2022	1,381	1,381
Charge for the year	284	284
At 31 December 2022	1,665	1,665
Net book value		
At 31 December 2022	853	853
At 31 December 2021	-	-

6 Debtors

	2022 £	2021 £
Prepayments	100	100
Other debtors	3,107	2,833
	3,207	2,933

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2022

7 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	139,390	143,048
Bank overdrafts	-	(146)
	139,390	142,902
Cash and cash equivalents in statement of cash flows	139,390	142,902

8 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank overdrafts	-	146
Other creditors	2,675	716
Accruals	744	714
	3,419	1,576
	3,419	1,576

9 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
<i>General</i>					
General fund	46,454	23,302	(17,416)	(8,000)	44,340
Restricted funds					
Property fund	90,615	455	-	-	91,070
Personnel fund	7,288	5,943	(16,040)	6,500	3,691
Mission fund	(146)	653	(1,321)	1,500	686
Charity appeal fund	194	304	(254)	-	244
	97,951	7,355	(17,615)	8,000	95,691
Total funds	144,405	30,657	(35,031)	-	140,031

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2022

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Unrestricted funds					
General	61,019	23,383	(12,347)	(25,601)	46,454
Designated	<u>2,073</u>	<u>-</u>	<u>-</u>	<u>(2,073)</u>	<u>-</u>
Total unrestricted funds	63,092	23,383	(12,347)	(27,674)	46,454
Restricted funds	<u>90,689</u>	<u>16,301</u>	<u>(36,713)</u>	<u>27,674</u>	<u>97,951</u>
Total funds	<u><u>153,781</u></u>	<u><u>39,684</u></u>	<u><u>(49,060)</u></u>	<u><u>-</u></u>	<u><u>144,405</u></u>

Purposes of designated funds

A designated fund is a particular form of unrestricted fund, consisting of amounts of unrestricted funds which have been allocated or designated for specific purposes by the church itself. The use of designated funds for their designated purposes will remain at the decision of the directors.

Personnel fund - the fund was set up to employ a minister.

Mission fund - the fund was set up to support specific mission events of the church.

Purposes of restricted funds

Restricted funds are funds subject to specific conditions, imposed by the donors and binding on the directors of the Church Council. They represent unexpended restricted income and/or other assets on which restrictions as to their use apply. The conditions may alternatively be imposed not by the donors but by the trusts relating to the donation.

Property fund - it is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to acquire any church properties or maintain properties belonging to the church.

Personnel fund - the fund was set up to employ a minister.

Mission fund - the fund was set up to support specific mission events of the church.

Charity appeal fund - it is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to provide assistance to individuals who are unconnected with the Church council members and who encounter short term financial hardship or Christian charities whose purposes are to provide humanitarian aid to the poor in general.

In the year the trustees transferred £1,500 to the restricted "Mission fund" and £6,500 to the restricted "Personnel fund", both from the unrestricted general fund. This was to cover a shortfall in funds in those restricted funds.

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2022

10 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	853	-	853
Current assets	45,200	97,397	142,597
Current liabilities	(1,492)	(1,927)	(3,419)
Total net assets	44,561	95,470	140,031
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Current assets	47,884	98,097	145,981
Current liabilities	(1,430)	(146)	(1,576)
Total net assets	46,454	97,951	144,405

11 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	744	714

12 Expenditure on charitable activities

	Unrestricted		Total 2022 £	Total 2021 £
	General £	Restricted £		
Direct charitable expenditure	2,872	17,069	19,941	38,444
Congregational expenses	12,092	-	12,092	6,029
Administration of the church	273	-	273	357
Fellowships, school expenses and evangelical events	286	546	832	2,593
Other charges	1,893	-	1,893	1,637
	17,416	17,615	35,031	49,060

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2022

Direct Charitable Expenditure

	Unrestricted		Total 2022	Total 2021
	General £	Restricted £	£	£
Minister working expenses	60	-	60	150
1/10 offering to CACU(UK)	2,312	775	3,087	-
Charity donations & mission support	500	254	754	4,084
Personnel expenses	-	16,040	16,040	34,210
	2,872	17,069	19,941	38,444

Congregational expenses

	Unrestricted		Total 2022	Total 2021
	General £	Restricted £	£	£
Speaker's fees	210	-	210	260
Hire of church premises	10,060	-	10,060	4,400
Travel/Mileages allowance	1,175	-	1,175	960
Hospitality expenses	467	-	467	56
Anniversary & Christmas expenses	180	-	180	353
	12,092	-	12,092	6,029

Administration of the Church

	Unrestricted		Total 2022	Total 2021
	General £	Restricted £	£	£
Printing, stationery and advertising	32	-	32	-
Equipment, repairs and maintenance	-	-	-	53
CCPAS & DBS	241	-	241	304
	273	-	273	357

Fellowships, schools expenses and evangelical events

	Unrestricted		Total 2022	Total 2021
	General £	Restricted £	£	£
Sunday children school	182	60	242	90
Kindness fellowship	20	-	20	-
Welcome/CNY/Summer and Outreach events	60	329	389	2,478
Student fellowship	24	157	181	25
	286	546	832	2,593

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2022

Other charges

	Unrestricted	Total	Total
	General	2022	2021
	£	£	£
Independent examiner fees			
Examination of the financial statements	744	744	714
IT related expenses	251	251	452
Depreciation	284	284	132
Insurance	350	350	339
Sundry expenses	132	132	-
Bank charges	132	132	-
	<u>1,893</u>	<u>1,893</u>	<u>1,637</u>

13 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2022	2021
	£	£
Depreciation of fixed assets	<u>284</u>	<u>132</u>

14 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

LEEDS ALLIANCE CHURCH

England & Wales - Charity number 1169294

Accounts

Company registration number: 08743494

Charity registration number: 1169294

Leeds Alliance Church

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2021

Leeds Alliance Church

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Leeds Alliance Church

Reference and Administrative Details

Trustees	Mr Siu Boon Ma Mrs Zhu Tzi Jim Ms In Peng Lei Mr Wesley Wing Yau Wong
Secretary	Mr Siu Boon Ma
Charity Registration Number	1169294
Company Registration Number	08743494
Registered Office	The charity is incorporated in England and Wales. 2A Blackman Lane Woodhouse Leeds West Yorkshire LS2 9ER
Independent Examiner	Fox Jennings Cullen Tarn House 77 High Street Yeadon Leeds LS19 7SP
Bankers	HSBC 33 Park Row Leeds LS1 1LD

Leeds Alliance Church

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2021.

Trustees

Rev. Chai Ming CHEUNG (resigned 15/07/2022)

Ms Xiu Zhen ZHU (resigned 25/04/2021)

Ms Ping Ping SII (resigned 25/04/2021)

Ms In Peng LEI (appointed 25/04/2021)

Mrs Zhu Tzi JIM

Mr Siu Boon MA (appointed 18/07/2021)

Mr Wesley Wing Yau WONG (appointed on 18/7/2021)

Structure, governance and management

Leeds Alliance Church is a charitable company. The company was registered on 22 October 2013 with company number 08743494. The company was registered as a charity on 21 September 2016 with charity number 1169294.

The memorandum and articles were amended by special resolution, registered at Companies House on 9 May 2016.

All the directors of the company are also trustees of the charity. The trustees who served during the year under review and to date are set out on page 3. Under the articles of association at the AGM one third of the directors, who are subject to retirement by rotation, shall retire from office.

The trustee body comprises practising Christians from a wide breadth of church tradition. The skill base of the trustee body is regularly reviewed. Where a need for additional skills is identified, recruitment is undertaken on an informal basis via the Christian community in Leeds. Prospective trustees are interviewed at a trustees' meeting. An induction pack is given to new trustees highlighting their responsibilities for the organisation.

The trustees meet monthly to review the activities of the organisation. All trustees give their time voluntarily.

Objectives and activities

The objects of the charity are the advancement of the Christian faith in Yorkshire and in other parts of the world as the trustees think fit for the public benefit in accordance with the doctrinal statement set out in Appendix 1 of the governing document.

The objects shall be pursued in accordance with the Christian principles set out in the Statement of Faith in the Schedule to the Articles. When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Leeds Alliance Church is a Chinese Alliance Church at Leeds, we continued our work in serving the Chinese community in the area, leading them to Christ, and building up disciples of Jesus through worship, Bible study and courses, prayer meetings, fellowships, Sunday School, children ministries and programmes to serve the community.

Leeds Alliance Church

Trustees' Report

Achievements and performance

Review of 2021 church ministry:

Since the Covid pandemic started from 2020, LAC continued to conduct the Sunday services and fellowships online in 2021. Various physical activities we had before such as dinner gatherings, student camp, church outing etc. were stopped. As the situation changed around mid-year, the government relaxed the rules by increasing the numbers of people who could meet outdoors. Therefore individual meetings and outdoor gatherings (within the legal limits allowed by the government) were resumed.

Around the beginning of Autumn, Mandarin and Cantonese fellowships started physical meetings in church. Physical Sunday services were resumed starting in August. In order for the services to run smoothly and to protect the attendees, we set up an online registration system and published health & safety measures on our website. Besides, we organised a cell group in March specially for the Hong Kong migrants arriving in Leeds, the cell group was named 'Jireh Fellowship' by the end of 2021.

2021 Church Ministry Report:

- The Church's Annual theme in 2021: "Connect to Christ; Build up each other"
- We focused on the "Book of Numbers". However, some fellowships had their own choice of books or topical bible study.
- New Believers' Training Course was introduced in March and November respectively to help build up spiritual life. The former had 7 sessions, the latter 8 sessions. In total there were 3 participants.
- 'Membership Transfer Seminar' was organised on 6th & 10th of March for those who were interested in joining LAC. The aim was to inform them about the details of transfer.
- In March, a cell group was set up to minister specifically the Hong Kong migrants arriving in Leeds. The online meeting was held only once in March, then twice monthly in the following months (on 2nd & 4th Sunday evening).
- The Annual General Meeting was held on 25th April. Members agreed to adopt new church constitution template and submitted to Charity Commission for approval.
- From early June to mid July, "Small Group Bible Study Leader Training" was carried out on 4 successive Monday evenings.
- Given the rule for the maximum number meeting outdoors was relaxed, we organised a trip to Temple Newsham Park at Leeds on 28th August bank holiday weekend.
- On 9th October we arranged a Revival Seminar 2021 titled "Why are you in despair, O my soul?" via Facebook Live. Dr Lawrence Ko from The Alliance Bible Seminary was invited to share the message.
- In-depth study of "1 Thessalonians" and "2 Thessalonians" were conducted on four successive Friday evenings (8th, 15th, 22nd & 29th October).
- Two Christmas Carol events as well as giving out gospel leaflets were organised on 8th & 11th December near the Chinese supermarkets around university & city centre. Our target audience are mainly Chinese. Pastor Paul and a few people from Blenheim Baptist Church also joined us on 11th December.
- With most of the congregation members have been vaccinated, and given the covid restrictions had been eased by the government due to lower risk compared to that of 2020, some fellowship members had organised home visits before Christmas.

Leeds Alliance Church

Trustees' Report

Pastoral Staff

Minister-in-charge: Rev. Lawrence Chai Ming Cheung, pastoral staff employed by CACUUK in July 2019, is the minister-in-charge of the Church in 2021, responsible for leading the church ministries as well as administrative work, preaching, leading bible studies, Sunday school, and fellowships.

Looking forward

Pastoral Work

- 2022 Church Annual Theme : “Build each other up in love, together bear witness to outsiders”
- Focus on the study of the Book of Psalms. Some fellowships will decide their own study materials based on their needs.
- Hong Kong migrants started to join physical Sunday service regularly. They will be invited to serve and grow together with the existing congregation.
- Despite maintaining covid precautionary measures, festive evangelistic dinners will be organised if the situation allows it.
- Pastoral sharing re serving the church prior to deacon meeting.

Financial review

2021 is again a challenging year where we have to adapt and learn to live with COVID. We do praise our Lord for the provision and the generosity of all our brothers and sisters and our mission partners for the donations over 2021.

General Fund: The total income was £23,383 of which £6 was interest received on the gift aid claim, and donations received of £23,377. Expenses were £37,948, which includes internal transfers of £24,659 and £942 to Personnel and Mission fund, respectively. The net outgoings of General Fund for the year were (£14,565) with an accumulated balance of £46,454 at the end of year. To reduce the risk of COVID transmission, we have stopped collection when we returned in person service in August, instead we have asked all donations to be made online. Unless stated otherwise, all online donations have gone into General fund.

Personnel Fund: A total of £40,767 was received over 2021, of which £360 was received from offering, £24,659 from General Fund internal transfer and the remaining £15,748 was donation from our mission partners. Expenses of £34,210 were recorded in 2021. The accumulated balance at the end of the year was £7,288.

Property Fund: £120 was received from the offering this year. There were no outgoings in Property Fund. The accumulated balance at the year end was £90,615.

Mission Fund: The total donation received was £1,015 which includes an internal transfer of £942 from General Fund, with expenses of £2,503 in 2021. In 2021, we have contributed Chinese Alliance Churches Union (UK) [CACU (UK)], student fellowship and local missions. The accumulated balance at the year end was a deficit of (£146).

Charity Fund: There are no incomings and outgoings. The accumulated balance remains as £194 at the year end.

We have instructed Fox Jennings Cullen Accountants & Business Advisers to prepare the 2021 financial report of Leeds Alliance Church.

Leeds Alliance Church

Trustees' Report

Reserves policy

The Reserves Policy for the Church is to hold a minimum sum equivalent to 3 months' average expenditure which is broadly equivalent to £5,000. This should be sufficient to meet any unforeseen item of major expenditure on the assessment and to be able to continue, in the short term, funding planned activities in the event of any inability to raise the funds from the giving of the church. To achieve this, Leeds Alliance Church will aim to put £1,000 per year into reserves from income until that level is achieved.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Leeds Alliance Church for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
Mr Siu Boon Ma
Company secretary and trustee

.....
Mr Wesley Wing Yau Wong
Trustee

Leeds Alliance Church

Independent Examiner's Report to the trustees of Leeds Alliance Church ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

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 myself that the accounts of Leeds Alliance Church 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 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 Leeds Alliance Church 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

.....
A D Ormondroyd FCA
Fox Jennings Cullen

Tarn House
77 High Street
Yeadon
Leeds
LS19 7SP

Date:.....

Leeds Alliance Church

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds Designated £	General £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:						
Donations and legacies	3	-	23,377	16,301	39,678	48,219
Other income		-	6	-	6	-
Total Income		-	23,383	16,301	39,684	48,219
Expenditure on:						
Charitable activities	12	-	(12,347)	(36,713)	(49,060)	(52,960)
Total Expenditure		-	(12,347)	(36,713)	(49,060)	(52,960)
Net income/(expenditure)		-	11,036	(20,412)	(9,376)	(4,741)
Transfers between funds		(2,073)	(25,601)	27,674	-	-
Net movement in funds		(2,073)	(14,565)	7,262	(9,376)	(4,741)
Reconciliation of funds						
Total funds brought forward		2,073	61,019	90,689	153,781	158,522
Total funds carried forward	9	-	46,454	97,951	144,405	153,781

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 9.

The notes on pages 9 to 16 form an integral part of these financial statements.

Leeds Alliance Church

(Registration number: 08743494) Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	5	-	133
Current assets			
Debtors	6	2,933	2,160
Cash at bank and in hand	7	143,048	153,746
		<u>145,981</u>	<u>155,906</u>
Creditors: Amounts falling due within one year	8	<u>(1,576)</u>	<u>(2,258)</u>
Net current assets		<u>144,405</u>	<u>153,648</u>
Net assets		<u>144,405</u>	<u>153,781</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		97,951	90,689
Unrestricted income funds			
Unrestricted funds		<u>46,454</u>	<u>63,092</u>
Total funds	9	<u>144,405</u>	<u>153,781</u>

For the financial year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Mr Siu Boon Ma
Company Secretary and Trustee

.....
Mr Wesley Wing Yau Wong
Trustee

The notes on pages 9 to 16 form an integral part of these financial statements.

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

2A Blackman Lane

Woodhouse

Leeds

West Yorkshire

LS2 9ER

[Authorised for issue date](#)

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Leeds Alliance Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2021

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and equipment	25% straight line

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2021

3 Income from donations and legacies

	Unrestricted funds		Restricted funds £	Total funds £
	Designated £	General £		
Donations and legacies;				
Donations from individuals	-	20,544	16,301	36,845
Gift aid reclaimed	-	2,833	-	2,833
Total for 2021	<u>-</u>	<u>23,377</u>	<u>16,301</u>	<u>39,678</u>
Total for 2020	<u>28,099</u>	<u>20,209</u>	<u>(89)</u>	<u>48,219</u>

4 Taxation

The charity is a registered charity and is therefore exempt from taxation.

5 Tangible fixed assets

	Fixtures and equipment £	Total £
Cost		
At 1 January 2021	<u>1,381</u>	<u>1,381</u>
At 31 December 2021	<u>1,381</u>	<u>1,381</u>
Depreciation		
At 1 January 2021	1,248	1,248
Charge for the year	<u>133</u>	<u>133</u>
At 31 December 2021	<u>1,381</u>	<u>1,381</u>
Net book value		
At 31 December 2021	<u>-</u>	<u>-</u>
At 31 December 2020	<u>133</u>	<u>133</u>

6 Debtors

	2021 £	2020 £
Prepayments	100	100
Other debtors	<u>2,833</u>	<u>2,060</u>
	<u>2,933</u>	<u>2,160</u>

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2021

7 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	-	69
Cash at bank	143,048	153,677
	143,048	153,746
Bank overdrafts	(146)	-
Cash and cash equivalents in statement of cash flows	142,902	153,746

8 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank overdrafts	146	-
Other creditors	716	868
Accruals	714	1,390
	1,576	2,258

9 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Unrestricted funds					
<i>General</i>					
General fund	61,019	23,383	(12,347)	(25,601)	46,454
<i>Designated</i>					
Personnel fund	731	-	-	(731)	-
Mission fund	1,342	-	-	(1,342)	-
	2,073	-	-	(2,073)	-
Total unrestricted funds	63,092	23,383	(12,347)	(27,674)	46,454
Restricted funds					
Property fund	90,495	120	-	-	90,615
Personnel fund	-	16,108	(34,210)	25,390	7,288
Mission fund	-	73	(2,503)	2,284	(146)
Charity appeal fund	194	-	-	-	194
	90,689	16,301	(36,713)	27,674	97,951
Total funds	153,781	39,684	(49,060)	-	144,405

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2021

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
Unrestricted funds					
General	48,012	20,209	(7,985)	783	61,019
Designated	18,187	28,099	(44,975)	762	2,073
Total unrestricted funds	66,199	48,308	(52,960)	1,545	63,092
Restricted funds	92,323	(89)	-	(1,545)	90,689
Total funds	158,522	48,219	(52,960)	-	153,781

Purposes of designated funds

A designated fund is a particular form of unrestricted fund, consisting of amounts of unrestricted funds which have been allocated or designated for specific purposes by the church itself. The use of designated funds for their designated purposes will remain at the decision of the directors.

Personnel fund - the fund was set up to employ a minister.

Mission fund - the fund was set up to support specific mission events of the church.

Purposes of restricted funds

Restricted funds are funds subject to specific conditions, imposed by the donors and binding on the directors of the Church Council. They represent unexpended restricted income and/or other assets on which restrictions as to their use apply. The conditions may alternatively be imposed not by the donors but by the trusts relating to the donation.

Property fund - it is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to acquire any church properties or maintain properties belonging to the church.

Personnel fund - the fund was set up to employ a minister.

Charity appeal fund - it is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to provide assistance to individuals who are unconnected with the Church council members and who encounter short term financial hardship or Christian charities whose purposes are to provide humanitarian aid to the poor in general.

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2021

10 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds at 31 December 2021
	General	funds	2021
	£	£	£
Current assets	47,884	98,097	145,981
Current liabilities	(1,430)	(146)	(1,576)
Total net assets	46,454	97,951	144,405

	Unrestricted funds		Restricted funds	Total funds at 31 December 2020
	General	Designated	funds	2020
	£	£	£	£
Tangible fixed assets	133	-	-	133
Current assets	63,144	2,073	90,689	155,906
Current liabilities	(2,258)	-	-	(2,258)
Total net assets	61,019	2,073	90,689	153,781

11 Independent examiner's remuneration

	2021	2020
	£	£
Examination of the financial statements	714	663

12 Expenditure on charitable activities

	Unrestricted		Total 2021	Total 2020
	General	Restricted	£	£
	£	£	£	£
Direct charitable expenditure	4,234	34,210	38,444	45,065
Congregational expenses	6,029	-	6,029	2,972
Administration of the church	357	-	357	259
Fellowships, school expenses and evangelical events	90	2,503	2,593	2,761
Other charges	1,637	-	1,637	1,903
	12,347	36,713	49,060	52,960

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2021

Direct Charitable Expenditure

	Unrestricted		Total 2021	Total 2020
	General £	Restricted £	£	£
Minister working expenses	150	-	150	388
Charity donations & mission support	4,084	-	4,084	2,390
Personnel expenses	-	34,210	34,210	42,287
	4,234	34,210	38,444	45,065

Congregational expenses

	Unrestricted		Total 2021	Total 2020
	General £	Restricted £	£	£
Speaker's fees	260	-	260	35
Hire of church premises	4,400	-	4,400	2,410
Car park fees	-	-	-	375
Travel/Mileages allowance	960	-	960	15
Hospitality expenses	56	-	56	77
Anniversary & Christmas expenses	353	-	353	60
	6,029	-	6,029	2,972

Administration of the Church

	Unrestricted		Total 2021	Total 2020
	General £	Restricted £	£	£
Printing, stationery and advertising	-	-	-	68
Equipment, repairs and maintenance	53	-	53	71
CCPAS & DBS	304	-	304	120
	357	-	357	259

Fellowships, schools expenses and evangelical events

	Unrestricted		Total 2021	Total 2020
	General £	Restricted £	£	£
Sunday children school	90	-	90	42
Welcome/CNY/Summer and Outreach events	-	2,478	2,478	2,688
Student fellowship	-	25	25	31
	90	2,503	2,593	2,761

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2021

Other charges

	Unrestricted	Total	Total
	General	2021	2020
	£	£	£
Independent examiner fees			
Examination of the financial statements	714	714	663
Legal and professional	-	-	390
Internet domain fees	452	452	420
Depreciation	132	132	132
Insurance	339	339	298
	<u>1,637</u>	<u>1,637</u>	<u>1,903</u>

13 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2021	2020
	£	£
Depreciation of fixed assets	<u>132</u>	<u>132</u>

14 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

LEEDS ALLIANCE CHURCH

England & Wales - Charity number 1169294

Accounts

Company registration number: 08743494

Charity registration number: 1169294

Leeds Alliance Church

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Leeds Alliance Church

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Leeds Alliance Church

Reference and Administrative Details

Trustees	Reverend Chai Ming Cheung Mrs Zhu Tzi Jim In Peng Lei
Secretary	Mr Siu Boon Ma
Principal Office	2A Blackman Lane Woodhouse Leeds West Yorkshire LS2 9ER The charity is incorporated in England and Wales.
Company Registration Number	08743494
Charity Registration Number	1169294
Bankers	HSBC 33 Park Row Leeds LS1 1LD
Independent Examiner	Fox Jennings Cullen Tarn House 77 High Street Yeadon Leeds West Yorkshire LS19 7SP

Leeds Alliance Church

Strategic Report for the Year Ended 31 December 2020

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 December 2020, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on^{23/09/2021} and signed on its behalf by:



.....
Reverend Chai Ming Cheung
Trustee

Leeds Alliance Church

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2020.

Trustees

Rev. Hing Wai Robert Law (resigned June 2020)

Rev. Chai Ming Cheung (appointed January 2020)

Mrs Zhu Tzi Jim (appointed September 2020)

Ms Ping Ping Sii (appointed September 2020, resigned April 2021)

Mr Siu Boon Ma (resigned September 2020)

Ms Xiu Zhen Zhu (resigned April 2021)

Structure, governance and management

The company was incorporated on 22 October 2013 under the Companies Act 2006 as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

On 21 September 2016 the charity became registered with the Charity Commission in England and Wales.

All the directors of the company are also trustees of the charity. The trustees who served during the year under review and to date are set out on page 3. Under the articles of association at the AGM one third of the directors, who are subject to retirement by rotation, shall retire from office.

The trustee body comprises practising Christians from a wide breadth of church tradition. The skill base of the trustee body is regularly reviewed. Where a need for additional skills is identified, recruitment is undertaken on an informal basis via the Christian community in Leeds. Prospective trustees are interviewed at a trustees' meeting. An induction pack is given to new trustees highlighting their responsibilities for the organisation.

The trustees meet monthly to review the activities of the organisation. All trustees give their time voluntarily.

Objectives and activities

The objects of the charity are the advancement of the Christian faith in Yorkshire and in other parts of the world as the trustees think fit for the public benefit in accordance with the doctrinal statement set out in Appendix 1 of the governing document.

The objects shall be pursued in accordance with the Christian principles set out in the Statement of Faith in the Schedule to the Articles. When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Leeds Alliance Church is a Chinese Alliance Church at Leeds, we continued our work in serving the Chinese community in the area, leading them to Christ, and building up disciples of Jesus through worship, Bible study and courses, prayer meetings, fellowships, Sunday School, children ministries and programmes to serve the community.

Leeds Alliance Church

Trustees' Report

Achievements and performance

The year 2020 was a challenging year. The church still conducted physical Sunday service and fellowships from January to February. Owing to the outbreak of Covid-19 and lockdown, Sunday service, most fellowships, and most meetings were only carried out online. Various physical activities we had before were frozen.

- The Church annual theme in 2020 was “Spiritual Revival, Missionary Inheritance”.
- We focus on the Book of Hebrews and Ecclesiastes for bible study of most fellowships.
- Due to the Covid-19 outbreak in March, we adopted the online approach primarily to enable Sunday service and fellowships to take place uninterrupted.
- In June we started 6 lessons of in-depth Sunday school on Ephesians via video conferencing.
- Annual General Meeting was held on 6th of September.
- 3 sessions of ‘Relational Evangelism Training’ were organised via video conferencing in Nov-Dec.
- In December, we promoted the ‘Learning Class Without Walls’ online seminar offered by Alliance Bible Seminary titled ‘Four Servant Songs of Isaiah’ looking at the ministry of the believers of their spiritual characters and attitudes.
- BNO : During November and December, we organised three online forums with the respective title of ‘15/11 Housing’, ‘29/11 Career’ & ‘13/12 Education’ to provide relevant information for both HK Christians and non-believers who are considering a move to Leeds.
- On Christmas day, we organised a BNO care action doorstep visit. Volunteers from the church had delivered gifts for those BNO families who arrived in Leeds recently.
- An online Christmas celebration was carried out. Brothers & sisters met together to sing, games & sharing.
- During the Covid-19 lockdown period between March and December, many students have subsequently left the UK and returned home, therefore Sunday service and fellowships were held via video conferencing. For those who don’t know how to use the video conferencing tools, the Bible study materials were delivered in audio format. Other means of caring were also done through telephone, doorstep visits and gift delivery.

Pastoral Staff

Minister-in-charge: Rev. Lawrence Chai Ming Cheung, pastoral staff employed by CACUUK in July 2019, is the minister-in-charge of the Church in 2020, responsible for leading the church ministries as well as administrative work, preaching, leading bible studies, Sunday school, and fellowships.

Leeds Alliance Church

Trustees' Report

Looking forward

Pastoral Work

- The 2021 annual theme of the church is “Connect to Christ; Build up to each other”.
- Bible study: we focus on ‘Numbers’ and ‘Judges’.
- For BNO: As BNO migrants are moving to Leeds successively, HK immigrants cell group is set up for the purpose to provide pastoral care and gospel sharing.
- Preparing LAC Church constitution: LAC will be adopting the template prepared by CACUUK.
- 2020 to 2021 deacon training: to build up the spiritual life of the deacons.
- Bible study group leader training anticipated in June: the church needs to set up and train more leaders to participate in leading the Bible study for the work of ministry.
- Sunday school course in the second half of 2021.
- Baptism class to be organised, if any, for the new believers and to be coordinated with the circumstances of the church.
- Student fellowships & evangelical outreach events will resume if physical gatherings are allowed in the second half of the year.

Financial review

Although a difficult year in 2020 due to COVID-19 we still praise our Lord for the providence, thanks for the faith of the whole congregation. The cash flow of LAC was £1,925 inwards in 2020.

General Fund: The total donation LAC received from Sunday Services and fellowships was £18,971. The Gift Aid claimed from April 2019 to March 2020 was £3,775. The gift aid claimed from April 2020 to December 2020 was £2,053, received in July 2021. The total expenses were £6,809. The net income of General Fund for the year was £15,937. The accumulated balance at the year end was £61,019.

Personnel Fund: £3,605 was raised from the offerings and £20,262 was received from CACU. The Gift Aid claimed from April 2019 to March 2020 was £4,303. There were £42,287 outgoings in the personnel fund. The accumulated balance at the year end was £731.

Property Fund: £970 was received from the offering this year. The Gift Aid claimed from April 2019 to March 2020 was £471. There were no outgoings in Property Fund. The accumulated balance at the year end was £90,495.

Mission Fund: The total donation received was £465. The Gift Aid claimed from April 2019 to March 2020 was £987. The gift aid claimed from April 2020 to December 2020 was £7, received in July 2021. We have contributed £1,868 to CACU, £598 for the student fellowship dinner, £322 for local missions. The accumulated balance at the year end was £1,342.

Charity Fund: There were no incomings and outgoings. The accumulated balance remains as £194 at the year end.

Leeds Alliance Church

Trustees' Report

Reserves policy

The Reserves Policy for the Church is to hold a minimum sum equivalent to 3 months' average expenditure which is broadly equivalent to £5,000. This should be sufficient to meet any unforeseen item of major expenditure on the assessment and to be able to continue, in the short term, funding planned activities in the event of any inability to raise the funds from the giving of the church. To achieve this, Leeds Alliance Church will aim to put £1,000 per year into reserves from income until that level is achieved.

The trustees (who are also the directors of Leeds Alliance Church for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 23/09/2021 and signed on its behalf by:



.....
Reverend Chai Ming Cheung
Trustee

Leeds Alliance Church

Independent Examiner's Report to the trustees of Leeds Alliance Church

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

As the charity's trustees of Leeds Alliance Church (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 myself that the accounts of Leeds Alliance Church 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 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 Leeds Alliance Church 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

.....
A D Ormondroyd FCA
Fox Jennings Cullen

Tarn House
77 High Street
Yeadon
Leeds
West Yorkshire
LS19 7SP

Date:.....

Leeds Alliance Church

Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds Designated £	General £	Restricted funds £	Total 2020 £	Total 2019 £
Income and Endowments from:						
Donations and legacies	3	28,099	20,209	(89)	48,219	52,600
Total Income		<u>28,099</u>	<u>20,209</u>	<u>(89)</u>	<u>48,219</u>	<u>52,600</u>
Expenditure on:						
Charitable activities	4	(44,975)	(7,985)	-	(52,960)	(33,573)
Total Expenditure		<u>(44,975)</u>	<u>(7,985)</u>	<u>-</u>	<u>(52,960)</u>	<u>(33,573)</u>
Net (expenditure)/income		(16,876)	12,224	(89)	(4,741)	19,027
Transfers between funds		762	783	(1,545)	-	-
Net movement in funds		(16,114)	13,007	(1,634)	(4,741)	19,027
Reconciliation of funds						
Total funds brought forward		<u>18,187</u>	<u>48,012</u>	<u>92,323</u>	<u>158,522</u>	<u>139,495</u>
Total funds carried forward	13	<u><u>2,073</u></u>	<u><u>61,019</u></u>	<u><u>90,689</u></u>	<u><u>153,781</u></u>	<u><u>158,522</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 13.

The notes on pages 10 to 18 form an integral part of these financial statements.

Leeds Alliance Church

(Registration number: 08743494)

Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	9	133	265
Current assets			
Debtors	10	2,160	7,750
Cash at bank and in hand	11	<u>153,746</u>	<u>151,821</u>
		155,906	159,571
Creditors: Amounts falling due within one year	12	<u>(2,258)</u>	<u>(1,314)</u>
Net current assets		<u>153,648</u>	<u>158,257</u>
Net assets		<u>153,781</u>	<u>158,522</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		90,689	92,323
Unrestricted income funds			
Unrestricted funds		<u>63,092</u>	<u>66,199</u>
Total funds	13	<u>153,781</u>	<u>158,522</u>

For the financial year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 23/09/2021 and signed on their behalf by:



.....
Reverend Chai Ming Cheung
Trustee

The notes on pages 10 to 18 form an integral part of these financial statements.

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

2A Blackman Lane

Woodhouse

Leeds

West Yorkshire

LS2 9ER

[Authorised for issue date](#)

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Leeds Alliance Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2020

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and equipment	25% straight line

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2020

3 Income from donations and legacies

	Unrestricted funds		Restricted funds £	Total funds £
	Designated £	General £		
Donations and legacies;				
Donations from individuals	24,332	18,971	970	44,273
Gift aid reclaimed	3,767	1,238	(1,059)	3,946
Total for 2020	<u>28,099</u>	<u>20,209</u>	<u>(89)</u>	<u>48,219</u>
Total for 2019	<u>23,032</u>	<u>26,950</u>	<u>2,618</u>	<u>52,600</u>

4 Expenditure on charitable activities

	Unrestricted		Total 2020 £	Total 2019 £
	Designated £	General £		
Direct charitable expenditure	42,287	2,778	45,065	15,317
Congregational expenses	-	2,972	2,972	13,857
Administration of the church	-	259	259	267
Fellowships, school expenses and evangelical events	2,688	73	2,761	3,115
Other charges	-	1,903	1,903	1,017
	<u>44,975</u>	<u>7,985</u>	<u>52,960</u>	<u>33,573</u>

Direct Charitable Expenditure

	Unrestricted		Total 2020 £	Total 2019 £
	Designated £	General £		
Minister working expenses	-	388	388	-
Charity donations & mission support	-	2,390	2,390	3,709
Personnel expenses	42,287	-	42,287	11,608
	<u>42,287</u>	<u>2,778</u>	<u>45,065</u>	<u>15,317</u>

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2020

Congregational expenses

	Unrestricted	Total	Total
	General	2020	2019
	£	£	£
Speaker's fees	35	35	810
Speaker's travelling expenses	-	-	464
Hire of church premises	2,410	2,410	10,535
Car park fees	375	375	1,500
Travel/Mileages allowance	92	92	396
Anniversary & Christmas expenses	60	60	152
	2,972	2,972	13,857
	2,972	2,972	13,857

Administration of the Church

	Unrestricted	Total	Total
	General	2020	2019
	£	£	£
Printing, stationery and advertising	68	68	66
Equipment, repairs and maintenance	71	71	81
CCPAS & DBS	120	120	120
	259	259	267
	259	259	267

Fellowships, schools expenses and evangelical events

	Unrestricted		Total	Total
	Designated	General	2020	2019
	£	£	£	£
Sunday children school	-	42	42	91
Welcome/CNY/Summer and Outreach events	2,688	-	2,688	1,651
Student fellowship	-	31	31	1,373
	2,688	73	2,761	3,115
	2,688	73	2,761	3,115

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2020

Other charges

	Unrestricted	Total	Total
	General	2020	2019
	£	£	£
Independent examiner fees			
Examination of the financial statements	663	663	615
Legal and professional	390	390	-
Internet domain fees	420	420	-
Depreciation	132	132	132
Insurance	298	298	270
	<u>1,903</u>	<u>1,903</u>	<u>1,017</u>

5 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2020	2019
	£	£
Depreciation of fixed assets	<u>132</u>	<u>132</u>

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

7 Independent examiner's remuneration

	2020	2019
	£	£
Examination of the financial statements	<u>663</u>	<u>615</u>

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2020

9 Tangible fixed assets

	Fixtures and equipment £	Total £
Cost		
At 1 January 2020	1,381	1,381
At 31 December 2020	<u>1,381</u>	<u>1,381</u>
Depreciation		
At 1 January 2020	1,116	1,116
Charge for the year	132	132
At 31 December 2020	<u>1,248</u>	<u>1,248</u>
Net book value		
At 31 December 2020	<u>133</u>	<u>133</u>
At 31 December 2019	<u>265</u>	<u>265</u>

10 Debtors

	2020 £	2019 £
Prepayments	100	100
Other debtors	2,060	7,650
	<u>2,160</u>	<u>7,750</u>

11 Cash and cash equivalents

	2020 £	2019 £
Cash on hand	69	100
Cash at bank	153,677	151,721
	<u>153,746</u>	<u>151,821</u>

12 Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	868	1,314
Accruals	1,390	-
	<u>2,258</u>	<u>1,314</u>

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2020

13 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
Unrestricted funds					
<i>General</i>					
General fund	48,012	20,209	(7,985)	783	61,019
<i>Designated</i>					
Personnel fund	14,698	27,405	(42,287)	915	731
Mission fund	3,489	694	(2,688)	(153)	1,342
	<u>18,187</u>	<u>28,099</u>	<u>(44,975)</u>	<u>762</u>	<u>2,073</u>
Total unrestricted funds	<u>66,199</u>	<u>48,308</u>	<u>(52,960)</u>	<u>1,545</u>	<u>63,092</u>
Restricted funds					
Property fund	90,309	(89)	-	275	90,495
Personnel fund	1,820	-	-	(1,820)	-
Charity appeal fund	194	-	-	-	194
	<u>92,323</u>	<u>(89)</u>	<u>-</u>	<u>(1,545)</u>	<u>90,689</u>
Total funds	<u>158,522</u>	<u>48,219</u>	<u>(52,960)</u>	<u>-</u>	<u>153,781</u>
	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £	
Unrestricted funds					
General	38,890	26,950	(17,828)	48,012	
Designated	<u>10,900</u>	<u>23,032</u>	<u>(15,745)</u>	<u>18,187</u>	
Total unrestricted funds	49,790	49,982	(33,573)	66,199	
Restricted funds	<u>89,705</u>	<u>2,618</u>	<u>-</u>	<u>92,323</u>	
Total funds	<u>139,495</u>	<u>52,600</u>	<u>(33,573)</u>	<u>158,522</u>	

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2020

Purposes of designated funds

A designated fund is a particular form of unrestricted fund, consisting of amounts of unrestricted funds which have been allocated or designated for specific purposes by the church itself. The use of designated funds for their designated purposes will remain at the decision of the directors.

Personnel fund - the fund was set up to employ a minister.

Mission fund - the fund was set up to support specific mission events of the church.

Purposes of restricted funds

Restricted funds are funds subject to specific conditions, imposed by the donors and binding on the directors of the Church Council. They represent unexpended restricted income and/or other assets on which restrictions as to their use apply. The conditions may alternatively be imposed not by the donors but by the trusts relating to the donation.

Property fund - it is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to acquire any church properties or maintain properties belonging to the church.

Personnel fund - the fund was set up to employ a minister.

Charity appeal fund - it is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to provide assistance to individuals who are unconnected with the Church council members and who encounter short term financial hardship or Christian charities whose purposes are to provide humanitarian aid to the poor in general.

A series of transfers were made in the year to bring the financial statements back in line with the trustees' internal records in respect of restricted and designated funds. This was done with the agreement of the trustees and ensures that this and future accounting periods have a more accurate reflection of funds.

14 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 December 2020
	General	Designated		
	£	£	£	£
Tangible fixed assets	133	-	-	133
Current assets	63,144	2,073	90,689	155,906
Current liabilities	(2,258)	-	-	(2,258)
Total net assets	<u>61,019</u>	<u>2,073</u>	<u>90,689</u>	<u>153,781</u>

Leeds Alliance Church

Notes to the Financial Statements for the Year Ended 31 December 2020

	Unrestricted funds		Restricted funds	Total funds at
	General	Designated	funds	31 December
	£	£	£	2019
				£
Tangible fixed assets	265	-	-	265
Current assets	49,061	18,187	92,323	159,571
Current liabilities	<u>(1,314)</u>	<u>-</u>	<u>-</u>	<u>(1,314)</u>
Total net assets	<u>48,012</u>	<u>18,187</u>	<u>92,323</u>	<u>158,522</u>