

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**

<b>Trustees</b>	Mr Siu Boon Ma
	Mrs Zhu Tzi Jim
	Ms In Peng Lei
	Mr Wesley Wing Yau Wong
<b>Secretary</b>	Mr Siu Boon Ma
<b>Charity Registration Number</b>	1169294
<b>Company Registration Number</b>	08743494
<b>Registered Office</b>	The charity is incorporated in England and Wales.
	2A Blackman Lane
	Woodhouse
	Leeds
	West Yorkshire
<b>Independent Examiner</b>	LS2 9ER
	Fox Jennings Cullen
	Tarn House
	77 High Street
	Yeadon
<b>Bankers</b>	Leeds
	LS19 7SP
	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 £
<b>Income and Endowments from:</b>					
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>
<b>Expenditure on:</b>					
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)
<b>Reconciliation of funds</b>					
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.

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 2022**

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

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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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
<b>Total for 2022</b>	<u>23,295</u>	<u>7,355</u>	<u>30,650</u>
<b>Total for 2021</b>	<u>23,377</u>	<u>16,301</u>	<u>39,678</u>

#### 4 Taxation

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

#### 5 Tangible fixed assets

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

#### 6 Debtors

	2022 £	2021 £
Prepayments	100	100
Other debtors	<u>3,107</u>	<u>2,833</u>
	<u>3,207</u>	<u>2,933</u>

## 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)
Cash and cash equivalents in statement of cash flows	<u>139,390</u>	<u>142,902</u>

#### 8 Creditors: amounts falling due within one year

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

#### 9 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
General fund	46,454	23,302	(17,416)	(8,000)	44,340
<b>Restricted funds</b>					
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
	<u>97,951</u>	<u>7,355</u>	<u>(17,615)</u>	<u>8,000</u>	<u>95,691</u>
<b>Total funds</b>	<u>144,405</u>	<u>30,657</u>	<u>(35,031)</u>	<u>-</u>	<u>140,031</u>



## 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 £
<b>Unrestricted funds</b>					
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>
<b>Total unrestricted funds</b>	63,092	23,383	(12,347)	(27,674)	46,454
<b>Restricted funds</b>	<u>90,689</u>	<u>16,301</u>	<u>(36,713)</u>	<u>27,674</u>	<u>97,951</u>
<b>Total funds</b>	<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 General £	Restricted £	Total 2022 £	Total 2021 £
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
	<u>2,872</u>	<u>17,069</u>	<u>19,941</u>	<u>38,444</u>

#### *Congregational expenses*

	Unrestricted	Total 2022	Total 2021
	General £	£	£
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
	<u>12,092</u>	<u>12,092</u>	<u>6,029</u>

#### *Administration of the Church*

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

#### *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
	<u>286</u>	<u>546</u>	<u>832</u>	<u>2,593</u>

## Leeds Alliance Church

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

#### *Other charges*

	Unrestricted		
	General	Total	Total
	£	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.