

THE CHURCH IN LEEDS

England & Wales · Charity number 1177377

Details

Status Registered

Legal form CIO

Registered 2018-03-01

Register [View on the Charity Commission register](#)

Contact

Address 1 Cragside Walk
Leeds
LS5 3LX

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Activities

Objects: THE OBJECTS OF THE CIO ARE TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF FAITH SET OUT IN THE SCHEDULE TO THIS CONSTITUTION

Activities: THE CHURCH IN LEEDS ADVANCES THE CHRISTIAN FAITH IN LEEDS BY COORDINATING GOSPEL PREACHING ACTIVITIES, THE DISTRIBUTION OF CHRISTIAN LITERATURE, BIBLE STUDIES, MEETINGS, CONFERENCES AND TRAININGS. MANY OF OUR ACTIVITIES ARE FOCUSED WITHIN THE CITY OF LEEDS, BUT WE ALSO VISIT AND COORDINATE WITH OTHER CITIES TO PRACTICE THE ONE FELLOWSHIP OF THE ONE BODY OF CHRIST.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£117,263	£44,486	-	-
2023-12-31	£64,509	£61,777	-	-
2022-12-31	£29,099	£28,493	-	-
2021-12-31	£182,116	£181,269	-	-
2020-12-31	£519,513	£518,389	£152,082	0

Trustees

Name	Role	Appointed
NATHANAEL JOHN STONE	Chair	2021-02-26
Jack Lin		2021-02-26
THOMAS CHEN		2021-02-26
XIAO EN GUO		2021-02-26
YU CHAO LIN		2021-02-26

THE CHURCH IN LEEDS

England & Wales - Charity number 1177377

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2024
for
The Church In Leeds**

Dalton Pardoe Limited
Chartered Accountants
794 High Street
Kingswinford
West Midlands
DY6 8BQ

**Contents of the Financial Statements
for the Year Ended 31 December 2024**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

The Church In Leeds

Report of the Trustees for the Year Ended 31 December 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The object of the CIO is to advance the Christian faith in accordance with the statement of faith set out in the schedule of the CIO's constitution. In 2024, the charity continued its practice from 2023 of hosting/co-hosting in-person events (Christian conferences, trainings, and retreats) with other charities that were open to the public. Regular, in-person church meetings were held on a weekly basis with larger events happening throughout the year. This included, for the third time, following on from the first endeavor in 2022, and the second in 2023, a conference with 700+ attendees from the UK and Ireland, held in Leeds and co-hosted with another charity. In addition to this event, the CIO co-hosted an online church leaders' training session in April 2024, and, following from the previous two years' experience of hosting a young people's retreat, the CIO hosted the same gathering with a larger attendance in December 2024.

Some notable changes in terms of the property owned by the CIO, included: the development and completion of the building regulations package, which involved further ground investigation and a report from a structural engineer, as well as an energy report and a quantitative survey for the intended renovation of the CIO's property. This is being done with the view of making the property more useful and amenable to the needs of the CIO and the local population.

The CIO also continued to make grants to various recipients in accordance with the CIO's grant-making policy.

Continuing on from efforts in previous years, since the pandemic has exposed the great need for mentoring and spiritual and psychological care for children and young people, the CIO continues to host regular youth meetings and encourage their attendance at different domestic and international youth conferences.

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Grantmaking policy

Grants are made to individuals who wish to participate in various programmes, trainings, conferences, retreats, and other events that are in accord with the objects of the CIO, as well as to individuals who come to the attention of the trustees and demonstrate a more general, yet defined financial need. Criteria for awarding such grants include:

- The financial need of the applicant.
- The suitability of the event the applicant wishes to attend, in light of the objects of the CIO.
- The suitability of the applicant in light of the requirements (if any) of the event they wish to attend.
- The determination of the trustees as to whether the charity is in the financial position to make such a grant.

ACHIEVEMENTS AND PERFORMANCE

Achievements and performance

In 2024, the CIO continued more in-person events. In addition to serving the local population in Leeds, CIO hosted/co-hosted its third consecutive 700+ attendee conference in Leeds, following on from 2023, during the August bank holiday weekend. The CIO also helped to facilitate attendance at events in nearby cities in England, including Sheffield, Manchester, and Liverpool.

Following on from efforts in past years, the trustees encouraged and helped as much as possible to facilitate gatherings focused on the spiritual and psychological care of our children and youth, both locally in Leeds and even in nearby cities, such as Sheffield, York, and Manchester. In-person events and gatherings continued throughout the year, culminating in a youth event co-hosted with other charities and churches at the end of 2024.

As noted in earlier trustee minutes, the creditor of the £80,000 loan, which was still outstanding and reflected as a charge on the CIO's property, had decided to forgive the loan. We were able to engage a solicitor to complete this process with the creditor in 2024, resulting in the charge being removed.

The CIO continued to make progress with the property renovation project and developed and completed the building regulations. This included an additional ground investigation, a more in-depth report from a structural engineer, and more surveys relating to costs and the internal condition of the property. This was all done with the view to more easily acquire quotes for the rest of the renovation work. Tendering will begin with a view to receiving offers in early to mid-2025 so that a budget for renovation can be decided on and then acted upon.

**Report of the Trustees
for the Year Ended 31 December 2024**

FINANCIAL REVIEW

Reserves policy

The trustees regularly review the reserves of the CIO. During the year 2024, the fixed costs of the CIO included energy payments, water supply payments, waste disposal payments, and insurance payments. Additionally, there were some minor equipment hire costs and costs associated with the work by the architect. These were in addition to the regular operating costs of the charity. Throughout the year, we never ran out of funds and were able to maintain all of our operations. The CIO funds were healthy in 2024 and never went below £8,500. In principle, the CIO endeavors to keep in reserve enough funds to be able to operate for four months in advance. In 2024, our expenditures included the following:

- Energy, water supply, and waste disposal payments.
- Public liability, property, and minibus insurance payments.
- Reimbursements for expenses incurred on behalf of the charity.
- Other payments associated with the maintenance and renovation of the CIO's property.
- Subscriptions for Christian literature.
- Grants.

Summary of results for the year

Overall income totalled £117,263 for the year in-comparison to £64,509 achieved in 2023.

Overall expenditure decreased from £61,777 in 2023 to £44,486 in the year under review resulting in an overall net surplus of £72,777 for the year (£2,732 surplus : 2023).

After providing for depreciation of fixed assets as detailed in notes 1 and 6 to the accounts, which amounted to £3,222, the written down value of the charity's fixed assets fell from £360,922 to £357,700.

Cash at bank decreased over the year from £14,535 to £10,181.

The £80,000 loan that was listed as a charge on the CIO's property was forgiven in 2024 and the charge was removed. Further details are provided in Note 9 to the financial statements.

Overall the charity's funds increased over the year from £294,617 to £367,394.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The Charitable Incorporated Organisation is operated under the rules of the Foundation CIO governing document adopted on 01 March 2018 and church presentation rules.

When a vacancy arises, trustees are selected based on the willingness of the individual to fulfil the duties of a trustee. If there are particular gaps of knowledge among the existing trustees, then emphasis will be placed on finding someone who can fill that knowledge gap. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. Trustees must be at least 18 years old and cannot be appointed as a trustee if they are found to be in violation of sections 178-180 of the Charities Act 2011.

Principal risks and uncertainties

Since we rely entirely on donations to operate, the largest financial risk we face is having no income by virtue of receiving no donations. In the future, we are considering ways to diversify the sources of the charity's income, but this is our present situation

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE013411 (England and Wales)

Registered Charity number

1177377

The Church In Leeds

**Report of the Trustees
for the Year Ended 31 December 2024**

Registered office

1 Cragside Walk
Leeds
West Yorkshire
LS5 3LX

Trustees

N Stone (Chairperson)
X E Guo (Treasurer)
H P Chen (Trustee)
Y C Lin (Trustee)
J Lin (Trustee)

Independent Examiner

Dalton Pardoe Limited
Chartered Accountants
794 High Street
Kingswinford
West Midlands
DY6 8BQ

FUNDS HELD AS CUSTODIAN FOR OTHERS

The CIO presently holds no funds for third parties.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of The Church In Leeds for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 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 that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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 the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

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

Approved by order of the board of trustees on 30 October 2025 and signed on its behalf by:



N Stone - Trustee

**Independent Examiner's Report to the Trustees of
The Church In Leeds**

Independent examiner's report to the trustees of The Church In Leeds ('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 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.



Colin Dalton FCA

Dalton Pardoe Limited
Chartered Accountants
794 High Street
Kingswinford
West Midlands
DY6 8BQ

30 October 2025

The Church In Leeds

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		18,835	98,428	117,263	57,492
Other trading activities	2	-	-	-	7,017
Total		<u>18,835</u>	<u>98,428</u>	<u>117,263</u>	<u>64,509</u>
EXPENDITURE ON					
Charitable activities					
Church running expenses		23,099	19,046	42,145	47,483
Mission giving and donations		1,620	721	2,341	14,044
Other		-	-	-	250
Total		<u>24,719</u>	<u>19,767</u>	<u>44,486</u>	<u>61,777</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	10	(5,884) (1,751)	78,661 1,751	72,777 -	2,732 -
Net movement in funds		<u>(7,635)</u>	<u>80,412</u>	<u>72,777</u>	<u>2,732</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		25,284	269,333	294,617	291,885
TOTAL FUNDS CARRIED FORWARD		<u><u>17,649</u></u>	<u><u>349,745</u></u>	<u><u>367,394</u></u>	<u><u>294,617</u></u>

The notes form part of these financial statements

The Church In Leeds

Balance Sheet
31 December 2024

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	6	9,700	348,000	357,700	360,922
CURRENT ASSETS					
Debtors	7	-	433	433	-
Cash at bank		8,848	1,333	10,181	14,535
		<u>8,848</u>	<u>1,766</u>	<u>10,614</u>	<u>14,535</u>
CREDITORS					
Amounts falling due within one year	8	(899)	(21)	(920)	(80,840)
NET CURRENT ASSETS		<u>7,949</u>	<u>1,745</u>	<u>9,694</u>	<u>(66,305)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>17,649</u>	<u>349,745</u>	<u>367,394</u>	<u>294,617</u>
NET ASSETS		<u>17,649</u>	<u>349,745</u>	<u>367,394</u>	<u>294,617</u>
FUNDS	10				
Unrestricted funds				17,649	25,284
Restricted funds				349,745	269,333
TOTAL FUNDS				<u>367,394</u>	<u>294,617</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2025 and were signed on its behalf by:



N Stone - Trustee

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. OTHER TRADING ACTIVITIES

	31.12.24	31.12.23
Other sundry income	£ -	£ 7,017
	<u> </u>	<u> </u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.24	31.12.23
Depreciation - owned assets	£ 3,222	£ 4,293
Deficit on disposal of fixed assets	-	250
	<u> </u>	<u> </u>

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

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

Three trustees were reimbursed, over the course of the year, £1,717.33 (£9,293.34 : 2023) for expenses incurred on behalf of the CIO.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	23,705	33,787	57,492
Other trading activities	7,017	-	7,017
Total	<u>30,722</u>	<u>33,787</u>	<u>64,509</u>
EXPENDITURE ON			
Charitable activities			
Church running expenses	26,142	21,341	47,483
Mission giving and donations	1,598	12,446	14,044
Other	250	-	250
Total	<u>27,990</u>	<u>33,787</u>	<u>61,777</u>
NET INCOME	2,732	-	2,732
RECONCILIATION OF FUNDS			
Total funds brought forward	22,552	269,333	291,885
TOTAL FUNDS CARRIED FORWARD	<u>25,284</u>	<u>269,333</u>	<u>294,617</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 January 2024 and 31 December 2024	<u>348,000</u>	<u>215</u>	<u>17,000</u>	<u>365,215</u>
DEPRECIATION				
At 1 January 2024	-	43	4,250	4,293
Charge for year	-	34	3,188	3,222
At 31 December 2024	-	<u>77</u>	<u>7,438</u>	<u>7,515</u>
NET BOOK VALUE				
At 31 December 2024	<u>348,000</u>	<u>138</u>	<u>9,562</u>	<u>357,700</u>
At 31 December 2023	<u>348,000</u>	<u>172</u>	<u>12,750</u>	<u>360,922</u>

The Church In Leeds

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

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Prepayments and accrued income	433	-
	<u>433</u>	<u>-</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Other loans (see note 9)	-	80,000
Accrued expenses	920	840
	<u>920</u>	<u>80,840</u>

9. LOANS

An analysis of the maturity of loans is given below:

	31.12.24	31.12.23
	£	£
Amounts falling due within one year on demand:		
Other loans	-	80,000
	<u>-</u>	<u>80,000</u>

Concerning the creditors related to the loans that were outstanding in 2023:

- Amy So, named as the lender in 2nd Mortgage Deed for the purchase of Mint One, the Church in Leeds property, was not repaid and has not asked for repayment of the loan she made to the Church in Leeds. Amy So has received no benefit in making this loan to the Church in Leeds. Amy So verbally indicated her intention to forgive the loan made to the Church in Leeds and this process was completed in 2024 by a solicitor, Peter Lin of Spencer West. This has resulted in the 2nd Mortgage Deed being removed from the Land Registry entry and the Church in Leeds having no more obligations to any creditors.

10. MOVEMENT IN FUNDS

	At 1.1.24	Net movement	Transfers	At
	£	in funds	between	31.12.24
		£	funds	£
			£	
Unrestricted funds				
General fund	25,284	(5,884)	(1,751)	17,649
Restricted funds				
Other restricted funds	268,000	78,661	1,751	348,412
Building loan repayment	1,333	-	(1,333)	-
Building renovation	-	-	1,333	1,333
	<u>269,333</u>	<u>78,661</u>	<u>1,751</u>	<u>349,745</u>
TOTAL FUNDS	<u>294,617</u>	<u>72,777</u>	<u>-</u>	<u>367,394</u>

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

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,835	(24,719)	(5,884)
Restricted funds			
Other restricted funds	98,428	(19,767)	78,661
TOTAL FUNDS	<u>117,263</u>	<u>(44,486)</u>	<u>72,777</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	22,552	2,732	25,284
Restricted funds			
Other restricted funds	268,000	-	268,000
Building loan repayment	1,333	-	1,333
	<u>269,333</u>	<u>-</u>	<u>269,333</u>
TOTAL FUNDS	<u>291,885</u>	<u>2,732</u>	<u>294,617</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,722	(27,990)	2,732
Restricted funds			
Other restricted funds	33,787	(33,787)	-
TOTAL FUNDS	<u>64,509</u>	<u>(61,777)</u>	<u>2,732</u>

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

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

The Church In Leeds

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Collections at services	19,791	25,386
Meeting Hall Gifts	-	300
ITERO Donations	840	912
Donations from Co-Hosted Event	16,632	11,360
Donations Received for Events	-	19,534
Other incoming resources	80,000	-
	<hr/>	<hr/>
	117,263	57,492
Other trading activities		
Other sundry income	-	7,017
	<hr/>	<hr/>
Total incoming resources	117,263	64,509
EXPENDITURE		
Charitable activities		
Waste collection	408	530
Vehicle running expenses	2,046	3,818
Printing and stationery	822	848
Utilities	4,054	2,612
Church insurance	2,160	2,335
Activities and trips	3,503	2,678
Building maintenance	4,157	1,045
Bank charges	144	151
Legal & professional	5,913	5,413
Website & other expenses	124	70
Publications & subscriptions	496	1,436
Sundry expenses	174	2,573
Venue hire	14,568	19,306
Small tools & equipment hire	336	-
Other charges & fees	18	375
Grants & Donations paid	1,306	2,960
UKUW	1,035	1,330
Donations from Co-Hosted Event	-	9,754
Depreciation of tangible fixed assets	3,222	4,293
	<hr/>	<hr/>
	44,486	61,527
Other		
Loss on sale of tangible fixed assets	-	250
	<hr/>	<hr/>
Total resources expended	44,486	61,777
	<hr/>	<hr/>
Net income	72,777	2,732
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

THE CHURCH IN LEEDS

England & Wales - Charity number 1177377

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2023
for
The Church In Leeds**

**Dalton Pardoe Limited
Chartered Accountants
794 High Street
Kingswinford
West Midlands
DY6 8BQ**

The Church In Leeds

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	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

The Church In Leeds

Report of the Trustees for the Year Ended 31 December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The object of the CIO is to advance the Christian faith in accordance with the statement of faith set out in the schedule of the CIO's constitution. In 2023, having emerged from the pandemic, the charity continued its practice from 2022 of hosting/co-hosting in-person events (Christian conferences, trainings, and retreats) with other charities that were open to the public. Regular, in-person church meetings were held on a weekly basis with larger events happening throughout the year. This included, for the second time, following on from the first endeavor in 2022, a conference with 700+ attendees from the UK and Ireland, held in Leeds and co-hosted with another charity. In addition to this event, the CIO co-hosted a gathering of churches in Hexham in October 2023, and, following from the first experience of hosting a young people's retreat in 2022, the CIO hosted the same gathering with a larger attendance in December 2023.

Some notable changes in terms of the property owned by the CIO, included: a changing of the architect the CIO was working with, a new look at the building regulations package and some progress made in advancing that package, and ultimately an amendment filed with the Leeds City Council to make some needed changes to the planning permission for the intended renovation of the CIO's property. This was done with the view of making the property more useful and amenable to the needs of the CIO and the local population.

The CIO also continued to make grants to various recipients in accordance with the CIO's grant-making policy.

The pandemic also threw into sharp relief the great need for mentoring and spiritual and psychological care for children and young people. In addition to hosting regular youth meetings and encouraging their attendance at different conferences that catered to their age group, the charity helped to sponsor a group of students who traveled from Leeds and surrounding areas to a weeklong Christian training for university students in the United States. This was done with a view to enhance the spiritual education of the youth population associated with the charity, so that the young people would develop a strong, nuanced, informed view of the Bible and their Christian faith.

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Grantmaking policy

Grants are made to individuals who wish to participate in various programmes, trainings, conferences, retreats, and other events that are in accord with the objects of the CIO, as well as to individuals who come to the attention of the trustees and demonstrate a more general, yet defined financial need. Criteria for awarding such grants include:

- the financial need of the applicant
- the suitability of the event the applicant wishes to attend, in light of the objects of the CIO
- the suitability of the applicant in light of the requirements (if any) of the event they wish to attend
- the determination of the trustees as to whether the charity is in the financial position to make such a grant.

The Church In Leeds
Report of the Trustees
for the Year Ended 31 December 2023

ACHIEVEMENT AND PERFORMANCE

Achievements and performance

In 2023, the CIO continued to encourage more in-person events in line with government guidance. In addition to serving the local population in Leeds, CIO hosted/co-hosted two larger gatherings, including the second consecutive 700+ attendee conference in Leeds, following on from 2022, during the August bank holiday weekend. The other event was a gathering of churches in Hexham in October 2023. The CIO also helped to facilitate attendance at events in nearby cities in England, including Sheffield, Manchester, and Liverpool.

Throughout the pandemic, it became increasingly clear to the charity trustees that the environment was having a disproportionate impact on children and youth. As soon as in-person gatherings were allowed, the trustees encouraged and helped as much as possible to facilitate gatherings focused on the spiritual and psychological care of our children and youth, both locally in Leeds and even in nearby cities, such as Sheffield, York, and Manchester. Early in 2023, an opportunity was identified for local youth to participate in a Christian training for university students in the USA. Due to the deliberate focus of the CIO to have more in-person gatherings and to foster participation in events that would help to ground and strengthen the spiritual and psychological condition of our youth, the trustees determined that participation in this event was important and in line with the mission of the CIO. In addition to this specific effort, in-person events and gatherings continued throughout the year, culminating in a youth event co-hosted with other charities and churches at the end of 2023.

The CIO made a change in the architect working on the property renovation project and continued to make progress with the building regulations so as to get quotes for the rest of the renovation work. In the process, it was determined that an amendment to the planning application needed to be filed so as to adjust some of the outward aspects of the property to make it more useful for the CIO and the local community. The planning amendment was filed and once this planning permission is granted, this will pave the way for the building regulations to be completed and for quotes to be submitted for the renovation work.

FINANCIAL REVIEW

Reserves policy

The trustees regularly review the reserves of the CIO. During the year 2023, the fixed costs of the CIO included energy payments, water supply payments, waste disposal payments, and insurance payments. Additionally, there were some minor equipment hire costs and costs associated with the work carried out by the architect. These were in addition to the regular operating costs of the charity. Throughout the year, we never ran out of funds and were able to maintain all of our operations. The CIO funds were healthier in 2023 than in 2022, and never went below £3,700. In principle, the CIO endeavors to keep in reserve enough funds to be able to operate for four months in advance. In 2023, our expenditures included the following:

- energy, water supply, and waste disposal payments
- public liability, property, and minibuss insurance payments
- reimbursements for expenses incurred on behalf of the charity
- other payments associated with the maintenance and renovation of the CIO's property
- subscriptions for Christian literature
- grants.

Summary of results for the year

Overall income totalled £64,509 for the year in-comparison to £29,099 achieved in 2022.

Overall expenditure increased from £28,493 in 2022 to £61,777 in the year under review resulting in an overall net income/surplus of £2,732 for the year (£606 : 2022).

After providing for depreciation of fixed assets as detailed in notes 1 and 6 to the accounts, which amounted to £4,293, the written down value of the charity's fixed assets fell from £367,250 to £360,922.

Cash at bank increased over the year from £5,455 to £14,535.

Overall the charity's funds increased over the year from £291,885 to £294,617.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Church In Leeds

**Report of the Trustees
for the Year Ended 31 December 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Charitable Incorporated Organisation is operated under the rules of the Foundation CIO governing document adopted on 01 March 2018 and church presentation rules.

When a vacancy arises, trustees are selected based on the willingness of the individual to fulfil the duties of a trustee. If there are particular gaps of knowledge among the existing trustees, then emphasis will be placed on finding someone who can fill that knowledge gap. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. Trustees must be at least 18 years old and cannot be appointed as a trustee if they are found to be in violation of sections 178-180 of the Charities Act 2011.

Principal risks and uncertainties

Since we rely entirely on donations to operate, the largest financial risk we face is having no income by virtue of receiving no donations. In the future, we are considering ways to diversify the sources of the charity's income, but this is our present situation

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE013411 (England and Wales)

Registered Charity number

1177377

Registered office

1 Cragside Walk
Leeds
West Yorkshire
LS5 3LX

Trustees

N Stone (Chairperson)
X E Guo (Treasurer)
H P Chen (Trustee)
Y C Lin (Trustee)
J Lin (Trustee)

Independent Examiner

Dalton Pardoe Limited
Chartered Accountants
794 High Street
Kingswinford
West Midlands
DY6 8BQ

FUNDS HELD AS CUSTODIAN FOR OTHERS

The CIO presently holds no funds for third parties.

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

Approved by order of the board of trustees on 26 March 2025 and signed on its behalf by:



N Stone - Trustee

**Independent Examiner's Report to the Trustees of
The Church In Leeds**

Independent examiner's report to the trustees of The Church In Leeds ('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 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.



Colin Dalton FCA

Dalton Pardoe Limited
Chartered Accountants
794 High Street
Kingswinford
West Midlands
DY6 8BQ

26 March 2025

The Church In Leeds

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		23,705	33,787	57,492	27,500
Other trading activities	2	7,017	-	7,017	1,599
Total		30,722	33,787	64,509	29,099
EXPENDITURE ON					
Charitable activities					
Church running expenses		26,142	21,341	47,483	20,393
Mission giving and donations		1,598	12,446	14,044	8,100
Other		250	-	250	-
Total		27,990	33,787	61,777	28,493
NET INCOME		2,732	-	2,732	606
RECONCILIATION OF FUNDS					
Total funds brought forward		22,552	269,333	291,885	291,279
TOTAL FUNDS CARRIED FORWARD		25,284	269,333	294,617	291,885

The notes form part of these financial statements

The Church In Leeds

Balance Sheet
31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	6	12,922	348,000	360,922	367,250
CURRENT ASSETS					
Cash at bank		13,202	1,333	14,535	5,455
CREDITORS					
Amounts falling due within one year	7	(840)	(80,000)	(80,840)	(80,820)
NET CURRENT ASSETS		<u>12,362</u>	<u>(78,667)</u>	<u>(66,305)</u>	<u>(75,365)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>25,284</u>	<u>269,333</u>	<u>294,617</u>	<u>291,885</u>
NET ASSETS		<u>25,284</u>	<u>269,333</u>	<u>294,617</u>	<u>291,885</u>
FUNDS	9				
Unrestricted funds				25,284	22,552
Restricted funds				269,333	269,333
TOTAL FUNDS				<u>294,617</u>	<u>291,885</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 26 March 2025 and were signed on its behalf by:



N Stone - Trustee

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Other sundry income	<u>7,017</u>	<u>1,599</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.23	31.12.22
	£	£
Depreciation - owned assets	4,293	-
Deficit on disposal of fixed assets	<u>250</u>	<u>-</u>

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

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

Three trustees were reimbursed, over the course of the year, £9,293.34 (£6,541.04 : 2022) for expenses incurred on behalf of the CIO.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	27,100	400	27,500
Other trading activities	1,599	-	1,599
Total	28,699	400	29,099
EXPENDITURE ON			
Charitable activities			
Church running expenses	19,393	1,000	20,393
Mission giving and donations	7,340	760	8,100
Total	26,733	1,760	28,493
NET INCOME/(EXPENDITURE)	1,966	(1,360)	606
RECONCILIATION OF FUNDS			
Total funds brought forward	20,586	270,693	291,279
TOTAL FUNDS CARRIED FORWARD	22,552	269,333	291,885

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 January 2023	348,000	-	19,250	367,250
Additions	-	215	-	215
Disposals	-	-	(2,250)	(2,250)
At 31 December 2023	348,000	215	17,000	365,215
DEPRECIATION				
Charge for year	-	43	4,250	4,293
NET BOOK VALUE				
At 31 December 2023	348,000	172	12,750	360,922
At 31 December 2022	348,000	-	19,250	367,250

The Church In Leeds

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

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other loans (see note 8)	80,000	80,000
Accrued expenses	840	820
	<u>80,840</u>	<u>80,820</u>

8. LOANS

An analysis of the maturity of loans is given below:

	31.12.23	31.12.22
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>80,000</u>	<u>80,000</u>

Concerning the creditors related to the loans that were outstanding at some point in 2022 (due to the lateness of the annual report, some of the observations made below can be made as a result of this report being completed in October 2024):

- Amy So, named as the lender in the 2nd Mortgage Deed for the purchase of Mint One, the Church in Leeds property, was not repaid and has not asked for repayment of the loan she made to the Church in Leeds. Amy So has received no benefit in making this loan to the Church in Leeds. In 2022 and 2023, Amy So has verbally indicated her intention to forgive the loan made to the Church in Leeds, which will then result in the 2nd Mortgage Deed being removed from the Land Registry entry and the Church in Leeds having no more obligations to any creditors. As of January 2024, this process was being overseen by a solicitor, Peter Lin of Spencer West, who was instructed to complete this process and the instruction to cancel the charge was submitted. This process should be completed by the end of 2024.

9. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	22,552	2,732	25,284
Restricted funds			
Other restricted funds	268,000	-	268,000
Building loan repayment	1,333	-	1,333
	<u>269,333</u>	<u>-</u>	<u>269,333</u>
TOTAL FUNDS	<u>291,885</u>	<u>2,732</u>	<u>294,617</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	30,722	(27,990)	2,732
Restricted funds			
Other restricted funds	33,787	(33,787)	-
	<u>64,509</u>	<u>(61,777)</u>	<u>2,732</u>
TOTAL FUNDS	<u>64,509</u>	<u>(61,777)</u>	<u>2,732</u>

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

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	20,586	1,966	22,552
Restricted funds			
Other restricted funds	268,047	(47)	268,000
Building loan repayment	1,446	(113)	1,333
Refurbishment	1,000	(1,000)	-
Video training	200	(200)	-
	<u>270,693</u>	<u>(1,360)</u>	<u>269,333</u>
TOTAL FUNDS	<u>291,279</u>	<u>606</u>	<u>291,885</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	28,699	(26,733)	1,966
Restricted funds			
Other restricted funds	-	(47)	(47)
Building loan repayment	-	(113)	(113)
Refurbishment	-	(1,000)	(1,000)
Video training	400	(600)	(200)
	<u>400</u>	<u>(1,760)</u>	<u>(1,360)</u>
TOTAL FUNDS	<u>29,099</u>	<u>(28,493)</u>	<u>606</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

The Church In Leeds

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Collections at services	25,386	27,100
Gifts for Video Training	-	400
Meeting Hall Gifts	300	-
ITERO Donations	912	-
Donations from Co-Hosted Event	11,360	-
Donations Received for Events	19,534	-
	<u>57,492</u>	<u>27,500</u>
Other trading activities		
Other sundry income	7,017	1,599
	<u>64,509</u>	<u>29,099</u>
Total incoming resources		
	<u>64,509</u>	<u>29,099</u>
EXPENDITURE		
Charitable activities		
Hire of skips	530	873
Vehicle running expenses	3,818	1,694
Printing and stationery	848	160
Utilities	2,612	4,264
Church insurance	2,335	2,321
Activities and trips	2,678	2,758
Building maintenance	1,045	2,202
Bank charges	151	148
Legal & professional	5,413	5,697
Website & other expenses	70	60
Publications & subscriptions	1,436	216
Sundry expenses	2,573	-
Venue hire	19,306	-
Other charges & fees	375	-
Grants & Donations paid	2,960	7,400
UKUW	1,330	700
Donations from Co-Hosted Event	9,754	-
Depreciation of tangible fixed assets	4,293	-
	<u>61,527</u>	<u>28,493</u>
Other		
Loss on sale of tangible fixed assets	250	-
	<u>61,777</u>	<u>28,493</u>
Total resources expended		
	<u>61,777</u>	<u>28,493</u>
Net income	<u>2,732</u>	<u>606</u>

This page does not form part of the statutory financial statements

THE CHURCH IN LEEDS

England & Wales - Charity number 1177377

Accounts

**THE CHURCH IN LEEDS
FINANCIAL STATEMENTS**

31 DECEMBER 2022

CHARITY NUMBER: 1177377



Community Benefit Additions Limited
Workhere, 3 Cavendish Court
South Parade
Doncaster
DN1 2DJ

The Church in Leeds
(Charity No. 1177377)
Financial statements
for the year ended 31 December 2022

Page	Contents
2 - 5	Trustees' annual report
6	Independent Examiner's report
7	Receipts and Payments account
8	Statement of Assets and Liabilities
9 - 12	Notes to the accounts

The Church in Leeds Trustees' annual report for the year ended 31 December 2022

The trustees submit their annual report and the financial statements for the year ended 31 December 2022. The Board have adopted the provisions of the Church Accounting Regulations 2006 using the Receipts and Payments basis.

Full name The Church in Leeds.

Other names by which the charity is known: N/A

Registered charity number 1177377

Organisation type Charitable Incorporated Organisation

Date of registration 01 March 2018

Principal office address 1 Cragside Walk, Leeds, LS5 3LX

Trustees

Nathanael Stone,	Chairperson
Xiao En Guo,	Treasurer
Hong Ping Chen	Trustee
Yu Chao Lin	Trustee
Jack Lin	Trustee

Independent examiner

Meshach Adelowokan FAIA, FCIE, Director of Community Benefit Additions Limited for CASDon, c/o Workhere, 3 Cavendish Court, South Parade, Doncaster, DN1 2DJ

Governance and management

The Charitable Incorporated Organisation is operated under the rules of the Foundation CIO governing document adopted on 01 March 2018 and church presentation rules.

When a vacancy arises, trustees are selected based on the willingness of the individual to fulfil the duties of a trustee. If there are particular gaps of knowledge among the existing trustees then emphasis will be placed on finding someone who can fill that knowledge gap. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. Trustees might be at least 18 years old and cannot be appointed as a trustee if they are found to be in violation of sections 178-180 of the Charities Act 2011.

The Church in Leeds
Trustees' annual report continued
for the year ended 31 December 2022

Objectives and activities

The object of the CIO is to advance the Christian faith in accordance with the statement of faith set out in the schedule of the CIO's constitution. The effect of such an object is to benefit the wider public through a variety of programmes, activities, and events that are carried out throughout the year. These activities include regular monthly and bi-annual community gatherings with participation from members of the public from all over the north and midlands of England.

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

SUMMARY OF ACTIVITIES AND ACHIEVEMENTS IN 2022

The object of the CIO is to advance the Christian faith in accordance with the statement of faith set out in the schedule of the CIO's constitution. In 2022, with many of the lockdown restrictions being lifted, the charity began to co-host in-person events (Christian conferences, trainings, and retreats) with other charities that were open to the public. Regular, in-person church meetings were held on a weekly basis with larger events happening throughout the year. This included, for the first time ever, a conference with 700+ attendees from the UK and Ireland.

With the planning permission for the charity's property approved by the Leeds City Council, some minor renovation work was also undertaken to help make the property more useful for the charity's use in serving the public.

The CIO also continued to make grants to various recipients in accordance with the CIO's grant-making policy.

The pandemic also threw into sharp relief the great need for mentoring and spiritual and psychological care for children and young people. In addition to hosting regular youth meetings and encouraging their attendance at different conferences that catered to their age group, the charity undertook a new endeavor to establish a link with a tour group in Israel. This was done with a view to enhance the spiritual education of the youth population associated with the charity, so that the young people would develop a strong, nuanced, informed view of the Bible and their Christian faith.

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

The Church in Leeds
Trustees' annual report continued
for the year ended 31 December 2022

SUMMARY OF ACTIVITIES AND ACHIEVEMENTS IN 2022 CONTINUED

In 2022, the CIO began to **transition** away from Zoom and online gatherings to more in-person events, while **following** government guidance on in-person gatherings and monitoring the health of **attendees** at our in-person meetings and events. In **addition** to serving the local population in Leeds, the in-person gatherings gradually grew throughout the year, **culminating** in a 700+ attendee conference in Leeds, co-hosted with another charity, during **the** August bank holiday weekend. The CIO also helped to facilitate attendance at **events** in nearby cities in England, including Sheffield, Manchester, and Liverpool.

Throughout the pandemic, **it became** increasingly clear to the charity trustees that the environment was having a **disproportionate** impact on children and youth. As soon as in-person gatherings were allowed, the trustees encouraged and helped as much as possible to facilitate **gatherings** focused on the spiritual and psychological care of our children and youth, **both locally** in Leeds and even in nearby cities such as Sheffield, York, and Manchester. **Early** in 2022, an opportunity arose to establish a link with a tour group in Israel **and for one** of the trustees to travel to Israel develop this relationship with a view to **creating future** opportunities to develop and strengthen the spiritual education **and faith** of the youth associated with the CIO. It is well documented how the **online world** that youth access through social media can be a big risk factor in lowering **self-esteem** and having more serious psychological effects. So, the CIO made a **deliberate** decision to focus on more in-person gatherings and to foster participation in events that would help to ground and strengthen the spiritual and psychological condition of our youth. By developing a relationship with this tour group in Israel, it is the trustees' hope that in future years, the basis and foundation of the Christian faith can be communicated **vividly and impactfully** to the children and youth associated with the church through **customised** group trips to Israel. In addition to this specific effort, in-person events and gatherings continued throughout the year, **culminating** in a youth event co-hosted with other charities and churches at the end of 2022.

The CIO's application for a **change-of-use** of the CIO's property to a place of worship/non-residential institution was approved by the Leeds City Council. In addition, the Leeds City Council approved the CIO's planning application, giving the CIO permission to begin to **rennovate** the church property. Following these developments, the CIO **undertook** some minor work outlined in the planning to remove a **lean-to** at the side of the property, where the new entrance will eventually be. The red and yellow metal sheet cladding was also removed from the property so that the brick composition of the property would be more visible. The next phase will be to progress with the building regulations and get quotes for the rest of the **rennovation** work so that it the extent of the funds needed for the **rennovation** can be fully understood. Once the CIO has **sufficient** funds in place, the **rennovation** work will commence with the view that **all the work** would be completed in 2024.

The Church in Leeds
Trustees' annual report continued
for the year ended 31 December 2022

The charity's policy on reserves

- The trustees regularly review the reserves of the CIO. During the year 2022, the fixed costs of the CIO included energy payments, water supply payment, waste disposal payments, and insurance payments. Additionally, there was some plant hire equipment costs and costs associated with the work by the architect. These were in addition to the regular operating costs of the charity. Throughout the year, we never ran out of funds and were able to maintain all of our operations. There were two periods (February and March 2022 and October 2022, when the charity funds went below £1,000, but this was temporary and the rest of the months during the year saw a healthy bank balance as the charity continued to operate. In principle, the CIO endeavors to keep in reserve enough funds to be able to operate for four months in advance. For most of 2022, our expenditures included the following
- Energy, water supply, and waste disposal payments
 - public liability, property, and minibus insurance payments
 - Reimbursements for expenses incurred on behalf of the charity
 - Other payments associated with the maintenance and renovation of the property
 - Subscriptions for Christian literature
 - Grants

Risks facing the Charity

Since we rely entirely on donations to operate, the largest financial risk we face is having no income by virtue of receiving no donations. We are considering in the future to look at ways to diversify the sources of the charity's income, but this is our present situation.

Grant Making Policy

Grants are made to individuals who wish to participate in various programmes, trainings, conferences, retreats, and other events that are in accord with the objects of the CIO, as well as to individuals who come to the attention of the trustees and demonstrate a more general, yet defined financial need. Criteria for awarding such grants include

- The financial need of the applicant
- The suitability of the event the applicant wishes to attend, in light of the objects of the CIO
- The suitability of the applicant in light of the requirements (if any) of the event they wish to attend
- The determination of the trustees as to whether the charity is in the financial position to make such a grant.

The Trustee Board declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees:

Signed 
Nathanael Stone, Chairperson

Date 31/10/2023

**Independent examiner's report to the trustees of
The Church in Leeds
for the year ended 31 December 2022**

I report on the accounts of the charity, which are set out on pages 7 to 12

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified fellow member of the Association of Charity Independent Examiners

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act,
- follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below

Independent examiner's statement

In connection with my examination, no matter has come to my attention

- 1 which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Signed  Date 31/10/2023
Meshach Adelowokan, FAIA, FCIE
Director of Community Benefit Additions Limited for CASDon

**The Church in Leeds
Financial Statements
for the year ended 31 December 2022
Receipts and Payments Accounts**

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	Note	£	£	£
RECEIPTS				
Voluntary receipts:				
Collections at services		27100	-	27100
All other giving/voluntary receipts	4a	-	400	400
		<u>27100</u>	<u>400</u>	<u>27500</u>
Church activities	4b	1599	-	1599
Total		<u>28699</u>	<u>400</u>	<u>29099</u>
PAYMENTS				
Church activities:				
Church running expenses	4c	19393	1000	20393
Mission giving and donations	4d	7340	760	8100
Cost of Building purchase		-	-	-
Building purchase fees		-	-	-
Building Legal & Professional fees		-	-	18945
Cost of Loan repayment		-	-	134697
Total payments		<u>26733</u>	<u>1760</u>	<u>28493</u>
Excess of receipts over payments		1966	(1360)	606
Transfers between funds		-	-	-
		<u>1966</u>	<u>(1360)</u>	<u>606</u>
Cash at bank/in hand at 1 January		2156	2693	4849
Cash at bank/in hand at 31 Decem	3	<u>4122</u>	<u>1333</u>	<u>5455</u>

**The Church in Leeds
Statement of Assets and Liabilities
at 31 December 2022**

	Unrestricted funds	Restricted funds	Endowment funds	TOTAL 2022	TOTAL 2021
Note	£	£	£	£	£
Cash funds					
Cash at bank current	4122	1333	-	5455	4849
Escrow account (Solicitor's)	-	-	-	-	-
	4122	1333	-	5455	4849
Assets retained for church use					
Church Building	-	348000	-	348000	348000
Church Minibus (Old with Church build)	2250	-	-	2250	-
Church Minibus	17000	-	-	17000	17000
Total Assets	23372	349333	-	372705	369649
Liabilities					
Building Loan	-	80000	-	80000	80000
Vehicle Loans	-	-	-	-	-
Accountancy fees	820	-	-	820	820
Total Liabilities	820	80000	-	80820	80820

The trustees declare that they have approved the accounts above
Signed on behalf of the charity's trustees:

Signed 
Nathanael Stone, Chairperson

Dated 31/10/2023

The Church in Leeds
Notes to the accounts
for the year ended 31 December 2022

1. Accounting policies

Basis of the preparation of the accounts

The financial statements of the CIO have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis

2. Concerning the creditors related to the loans that were outstanding at some point in 2021 (due to the lateness of the annual report some of the observations made below can be made as a result of this report being completed in January 2023)

- Amy So named as the lender in 2nd Mortgage Deed for the purchase of Mint One the Church in Leeds property was not repaid and has not asked for repayment of the loan she made to the Church in Leeds. Amy So has received no benefit in making this loan to the Church in Leeds. In 2022, Amy So has verbally indicated her intention to forgive the loan made to the church in Leeds which will then result in the 2nd Mortgage Deed being removed from the Land Registry entry and the Church in Leeds having no more obligations to any creditors. This process is being overseen by Jackamans Solicitors and is now projected to be completed by the end of 2023.

The Church in Leeds
Notes to the accounts
for the year ended 31 December 2022

3. Movements in funds

	Balances brought forward £	Receipts £	Payments £	Transfers £	Balances carried forward £
Unrestricted funds					
General funds	2156	28699	(26733)	-	4122
	2156	28699	(26733)	-	4122
Restricted funds					
FTTL Training	-	-	-	-	-
Building purchase	-	-	-	-	-
Building Loan Repayment	1446	-	(113)	-	1333
Refurbishment	1000	-	(1000)	-	-
Video training	200	400	(600)	-	-
Other	47	-	(47)	-	-
	2693	400	(1760)	-	1333

4. Further Analysis of Receipts and Payments Accounts

Receipts

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
a) All other giving/voluntary receipts				
Grants & donations	-	-	-	-
Donations for Building Purchase	-	-	-	136451
Donations for FTTL Training	-	-	-	-
Donations for Refurbishment	-	-	-	-
Gifts for Video Training	-	400	400	5410
Donations - dedicated to Jemi Ngu	-	-	-	250
Other	-	-	-	-
	-	400	400	142111

The Church in Leeds
Notes to the accounts
for the year ended 31 December 2022

b) Church activities	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Scrap metals from purchased building	1113	-	1113	-
Energy account refund	486	-	486	-
	1599	-	1599	-

Payments

c) Church running expenses	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Hire of facilities	-	-	-	700
Hire of skips	873	-	873	768
Vehicle running expenses	1694	-	1694	2870
Printing and stationery	160	-	160	-
Utilities	4264	-	4264	1867
Church insurance (Buildg & Public Liab)	2321	-	2321	1879
Activities & Trips	2758	-	2758	1878
Building maintenance & Refurb	1202	1000	2202	-
Bank charges	148	-	148	-
Legal & Professional	5697	-	5697	1040
	60	-	60	-
Publications and subscriptions	216	-	216	1348
	19393	1000	20393	12350

d) Mission giving and donations	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Grants & Donations paid	6640	760	7400	15276
UKUW	700	-	700	-
	7340	760	8100	15276

5. Trustees' remuneration

Trustees received no expenses, remuneration or benefits in this period.
Three trustees were reimbursed, over the course of the year, £6,541.04
(2021 £5,687.96) for expenses incurred on behalf of the CIO.

6. Comparative information

For comparison purpose, the Statement of financial activities for the year-ended
31/12/2021 is presented as below:
(see next page)

**The Church in Leeds
Financial Statements
for the year ended 31 December 2021**

Receipts and Payments Accounts

	Unrestricted Funds	Restricted Funds	Total 2021
Note	£	£	£
RECEIPTS			
Voluntary receipts:			
Collections at services	40005	-	40005
All other giving/voluntary receipts	4a -	142111	142111
	40005	142111	182116
Church activities	4b -	-	-
Total	40005	142111	182116
PAYMENTS			
Church activities:			
Church running expenses	4c 12350	-	12350
Mission giving and donations	4d 9518	5759	15277
Cost of Building purchase	-	-	-
Building purchase fees	-	-	-
Building Legal & Professional fees	18945	-	18945
Cost of Loan repayment	-	134697	134697
Total payments	40813	140456	181269
Excess of receipts over payments	(808)	1655	847
Transfers between funds	-	-	-
	(808)	1655	847
Cash at bank/in hand at 1 January	2964	1038	4002
Cash at bank/in hand at 31 Decem	3 2156	2693	4849

THE CHURCH IN LEEDS

England & Wales - Charity number 1177377

Accounts

**THE CHURCH IN LEEDS
FINANCIAL STATEMENTS**

31 DECEMBER 2021

CHARITY NUMBER: 1177377



Community Benefit Additions Limited
Workhere, 3 Cavendish Court
South Parade
Doncaster
DN1 2DJ

The Church in Leeds
(Charity No. 1177377)
Financial statements
for the year ended 31 December 2021

Page	Contents
2 - 4	Trustees' annual report
5	Independent Examiner's report
6	Receipts and Payments account
7	Statement of Assets and Liabilities
8 - 11	Notes to the accounts

**The Church in Leeds
Trustees' annual report
for the year ended 31 December 2021**

The trustees submit their annual report and the financial statements for the year ended 31 December 2021. The Board have adopted the provisions of the Church Accounting Regulations 2006 using the Receipts and Payments basis.

Full name The Church in Leeds.

Other names by which the charity is known: .N/A

Registered charity number 1177377

Organisation type Charitable Incorporated Organisation

Date of registration 01 March 2018

Principal office address 1 Cragside Walk, Leeds, LS5 3LX.

Trustees

Nathanael Stone,	Chairperson
Xiao En Guo,	Treasurer
Hong Ping Chen	Trustee
Yu Chao Lin	Trustee
Jack Lin	Trustee

Independent examiner

Meshach Adelowokan FAIA, FCIE, Director of Community Benefit Additions Limited for CASDon, c/o Workhere, 3 Cavendish Court, South Parade, Doncaster, DN1 2DJ

Governance and management

The Charitable Incorporated Organisation is operated under the rules of the Foundation CIO governing document adopted on 01 March 2018 and church presentation rules.

When a vacancy arises, trustees are selected based on the willingness of the individual to fulfil the duties of a trustee. If there are particular gaps of knowledge among the existing trustees then emphasis will be placed on finding someone who can fill that knowledge gap. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. Trustees might be at least 18 years old and cannot be appointed as a trustee if they are found to be in violation of sections 178-180 of the Charities Act 2011.

The Church in Leeds

Trustees' annual report continued

for the year ended 31 December 2021

Objectives and activities

The object of the CIO is to advance the Christian faith in accordance with the statement of faith set out in the schedule of the CIO's constitution. The effect of such an object is to benefit the wider public through a variety of programmes, activities, and events that are carried out throughout the year. These activities include regular monthly and bi-annual community gatherings with participation from members of the public from all over the north and midlands of England.

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

SUMMARY OF ACTIVITIES AND ACHIEVEMENTS IN 2021

In 2021, the CIO continued the transition we experienced in 2020 due to the Covid-19 pandemic and continued to conduct our regular activities online, using platforms like Zoom. By fostering a welcoming online community, we continued to see the number of people participating in our events grow larger and larger. Since geography was no longer an issue, the online community included those not only from our local area, but also people from cities and towns in England, Scotland, Wales, Northern Ireland, and Ireland. As the pandemic restrictions began to loosen, the CIO began the difficult, but necessary task of gradually transitioning back to in-person activities. This gradual transition was welcomed by members of the local community and so the CIO became involved both in fostering an online community involving persons from all over the United Kingdom, while also supporting and fostering a local community through in-person gatherings. With the purchase of the church property in 2020, another facet of the CIO's responsibility and activity has emerged. This involves the planning for and gradual renovation of the property to turn it into a facility that is an asset and benefit to the local community, as well as many who have travelled to Leeds in the past to avail themselves of the events hosted by the charity. The property is strategically placed between city centre roads and motorways, which makes it easy to access from within and without Leeds. At the end of 2021, a planning application was submitted for the renovation of the church property, with a decision expected in the first half of 2022.

In conclusion, while our in-person activities were necessarily curtailed in the first part of 2021, the CIO was able to successfully continue fostering the online community developed throughout 2020 and also began to transition to having small, local gatherings in person. With access to a property now owned by the CIO, in person gatherings became easier to organise and cost-effective to run. It is anticipated that this trend will only continue in 2022.

The Church in Leeds
Trustees' annual report continued
for the year ended 31 December 2021

The charity's policy on reserves

- The trustees regularly review the reserves of the CIO. During the year 2021, the fixed costs of the CIO changed. We began to pay for the energy needs of the church property and also to commission surveys in support of the eventually planning application for the renovation of the property. Throughout the year, we never ran out of funds and were able to maintain all of our operations. In principle, the CIO endeavors to keep in reserve enough funds to be able to operate for four months in advance. For most of the year 2020, our expenditures included the following:
 - fuel and minibus maintenance
 - public liability, property, and minibus insurance payments
 - energy payments for the purchased property
 - Other payments associated with the newly-purchased property
 - Subscriptions for Christian literature
 - Grants

Risks facing the Charity

Since we rely entirely on donations to operate, the largest financial risk we face is having no income by virtue of receiving no donations. We are considering in the future to look at ways to diversify the sources of the charity's income, but this is our present situation.

Grant Making Policy

Grants are made to individuals who wish to participate in various programmes, trainings, conferences, retreats, and other events that are in accord with the objects of the CIO, as well as to individuals who come to the attention of the trustees and demonstrate a more general, yet defined financial need. Criteria for awarding such grants include:

- The financial need of the applicant
- The suitability of the event the applicant wishes to attend, in light of the objects of the CIO
- The suitability of the applicant in light of the requirements (if any) of the event they wish to attend
- The determination of the trustees as to whether the charity is in the financial position to make such a grant.

The Trustee Board declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signed 
Nathanael Stone, Chairperson

Date 16/06/23

**Independent examiner's report to the trustees of
The Church in Leeds
for the year ended 31 December 2021**

I report on the accounts of the charity, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified fellow member of the Association of Charity Independent Examiners.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed  Date 16/06/2023
Meshach Adelowokan, FAIA, FCIE
Director of Community Benefit Additions Limited for CASDon

**The Church in Leeds
Financial Statements
for the year ended 31 December 2021
Receipts and Payments Accounts**

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
Note	£	£	£	£
RECEIPTS				
Voluntary receipts:				
Collections at services	40005	-	40005	13435
All other giving/voluntary receipts	-	142111	142111	156078
	<u>40005</u>	<u>142111</u>	<u>182116</u>	<u>169513</u>
Church activities	-	-	-	350000
Total	<u>40005</u>	<u>142111</u>	<u>182116</u>	<u>519513</u>
PAYMENTS				
Church activities:				
Church running expenses	12350	-	12350	7378
Mission giving and donations	9518	5759	15277	15086
Cost of Building purchase	-	-	-	348000
Building purchase fees	-	-	-	12425
Building Legal & Professional fees	18945	-	18945	-
Cost of Loan repayment	-	134697	134697	135500
Total payments	<u>40813</u>	<u>140456</u>	<u>181269</u>	<u>518389</u>
Excess of receipts over payments	(808)	1655	847	1124
Transfers between funds	-	-	-	-
	<u>(808)</u>	<u>1655</u>	<u>847</u>	<u>1124</u>
Cash at bank/in hand at 1 January	2964	1038	4002	2878
Cash at bank/in hand at 31 Decem	3 2156	2693	4849	4002

**The Church in Leeds
Statement of Assets and Liabilities
at 31 December 2021**

	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Endowment funds</i>	<i>TOTAL 2021</i>	<i>TOTAL 2020</i>
Note	£	£	£	£	£
Cash funds					
Cash at bank current	2156	2693	-	4849	3877
Escrow account (Solicitor's)	-			-	125
	<u>2156</u>	<u>2693</u>	<u>-</u>	<u>4849</u>	<u>4002</u>
Assets retained for church use					
Church Building	-	348000	-	348000	348000
Church Minibus	17000	-	-	17000	17000
Total Assets	<u>19156</u>	<u>350693</u>	<u>-</u>	<u>369849</u>	<u>369002</u>
Liabilities					
Building Loan	-	80000	-	80000	216000
Vehicle Loans	-	-	-	-	-
Accountancy fees	820	-	-	820	920
Total Liabilities	<u>820</u>	<u>80000</u>	<u>-</u>	<u>80820</u>	<u>216920</u>

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed 
Nathanael Stone, Chairperson

Dated 16/06/23

The Church in Leeds
Notes to the accounts
for the year ended 31 December 2021

1. Accounting policies

Basis of the preparation of the accounts

The financial statements of the CIO have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis.

2. Concerning the creditors related to the loans that were outstanding at some point in 2021 (due to the lateness of the annual report, some of the observations made below can be made as a result of this report being completed in January 2023):

- Jacob N Young, named as the lender in the first Mortgage Deed for the purchase of Mint One, the CIO's property, was partially repaid as of December 2020 and was fully repaid by January 2021, resulting in the removal of the first Mortgage Deed from the Land Registry entry for Mint One. Jacob N Young's loan was the listed as the 1st Mortgage Deed due to the fact that it was the largest of the two loans received by the CIO for the purchase of Mint One. Jacob N Young received no benefit in making this loan to the CIO. Jacob N Young's loan was fully repaid in January 2021 as a result of three donations received by the CIO from a non-profit organization in the United States, Lord's Move to Europe, which supports religious activities throughout Europe. Jacob N Young is the father-in-law of one of the trustees, Nathanael John Stone.

- Amy So, named as the lender in 2nd Mortgage Deed for the purchase of Mint One, the CIO's property, was not repaid as of 2020 or 2021 and has not asked for repayment of the loan she made to the CIO.

Amy So's loan is listed as the 2nd Mortgage Deed due to the fact that it was the smaller of the two loans received by the CIO for the purchase of Mint One. Amy So has received no benefit in making this loan to the CIO. In 2022, Amy So has verbally indicated her intention to forgive the loan made to the CIO, which will then result in the 2nd Mortgage Deed being removed from the Land Registry entry and the CIO having no more obligations to any creditors. This process is being overseen by Jackamans Solicitors

The Church in Leeds
Notes to the accounts
for the year ended 31 December 2021

3. Movements in funds

	Balances brought forward £	Receipts £	Payments £	Transfers £	Balances carried forward £
Unrestricted funds					
General funds	2964	40005	(40813)	-	2156
	2964	40005	(40813)	-	2156
Restricted funds					
FTTL Training	-	-	-	-	-
Building purchase	(2307)	-	-	2307	-
Building Loan Repayment	2000	136451	(134698)	(2307)	1446
Refurbishment	1000	-	-	-	1000
Video training	200	5410	(5410)	-	200
Other	145	250	(348)	-	47
	1038	142111	(140456)	-	2693

4. Further Analysis of Receipts and Payments Accounts

Receipts

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
a) All other giving/voluntary receipts				
Grants & donations	-	-	-	-
Donations for Building Purchase	-	136451	136451	144118
Donations for FTTL Training	-	-	-	10615
Donations for Refurbishment	-	-	-	1000
Gifts for Video Training	-	5410	5410	200
Donations - dedicated to Jemi Ngu	-	250	250	-
Other	-	-	-	145
	-	142111	142111	156078

The Church in Leeds
Notes to the accounts
for the year ended 31 December 2021

b) Church activities	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Loans for Building Purchase	-	-	-	350000
Transferred on incorporation	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>350000</u>

Payments

c) Church running expenses	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Hire of facilities	700	-	700	2615
Hire of skips	768	-	768	-
Vehicle running expenses	2870	-	2870	2015
Printing and stationery	-	-	-	-
Utilities	1867	-	1867	126
Church insurance (Buildg & Public Liab	1879	-	1879	-
Activities & Trips	1878	-	1878	873
Books & Literature	-	-	-	-
Refreshments	-	-	-	-
Legal & Professional	1040	-	1040	840
Publications and subscriptions	1348	-	1348	909
	<u>12350</u>	<u>-</u>	<u>12350</u>	<u>7378</u>

d) Mission giving and donations	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Grants & Donations paid	9517	5759	15276	15086
UKUW	-	-	-	-
	<u>9517</u>	<u>5759</u>	<u>15276</u>	<u>15086</u>

5. Trustees' remuneration

Trustees received no expenses, remuneration or benefits in this period. Three trustees were reimbursed, over the course of the year, £5,687.96 (2020 £2,424.03) for expenses incurred on behalf of the CIO.

6. Comparative information

For comparison purpose, the Statement of financial activities for the year-ended 31/12/2020 is presented as below:
(see next page)

**The Church in Leeds
Financial Statements
for the year ended 31 December 2020**

Receipts and Payments Accounts

	Unrestricted Funds	Restricted Funds	Total 2020
Note	£	£	£
RECEIPTS			
Voluntary receipts:			
Collections at services	13435	-	13435
All other giving/voluntary receipts	4a -	156078	156078
	13435	156078	169513
Church activities	4b -	350000	350000
Total	13435	506078	519513
PAYMENTS			
Church activities:			
Church running expenses	4c 7378	-	7378
Mission giving and donations	4d 4471	10615	15086
Cost of Building purchase	-	348000	348000
Building purchase fees	-	12425	12425
Cost of Loan repayment	1500	134000	135500
Total payments	13349	505040	518389
Excess of receipts over payments	86	1038	1124
	-	-	-
Transfers between funds	-	-	-
	86	1038	1124
Cash at bank/in hand at 1 January	2878	-	2878
Cash at bank/in hand at 31 December 3	2964	1038	4002

THE CHURCH IN LEEDS

England & Wales - Charity number 1177377

Accounts

THE CHURCH IN LEEDS FINANCIAL STATEMENTS

31 DECEMBER 2020

CHARITY NUMBER: 1177377



Community Benefit Additions Limited
Workhere, 3 Cavendish Court
South Parade
Doncaster
DN1 2DJ

The Church in Leeds
(Charity No. 1177377)
Financial statements
for the year ended 31 December 2020

Page	Contents
2 - 5	Trustees' annual report
6	Independent Examiner's report
7	Receipts and Payments account
8	Statement of Assets and Liabilities
9 - 12	Notes to the accounts

**The Church in Leeds
Trustees' annual report
for the year ended 31 December 2020**

The trustees submit their annual report and the financial statements for the year ended 31 December 2020. The Board have adopted the provisions of the Church Accounting Regulations 2006 using the Receipts and Payments basis.

Full name The Church in Leeds.

Other names by which the charity is known: .N/A

Registered charity number 1177377

Organisation type Charitable Incorporated Organisation

Date of registration 01 March 2018

Principal office address 1 Cragside Walk, Leeds, LS5 3LX.

Trustees

Nathanael Stone,	Chairperson
Xiao En Guo,	Treasurer
Hong Ping Chen	Trustee
Yu Chao Lin	Trustee
Jack Lin	Trustee

Independent examiner

Meshach Adelowokan FFA, FAIA, FCIE, Director of Community Benefit Additions Limited for CASDon, c/o Workhere, 3 Cavendish Court, South Parade, Doncaster, DN1 2DJ

Governance and management

The Charitable Incorporated Organisation is operated under the rules of the Foundation CIO governing document adopted on 01 March 2018 and church presentation rules.

When a vacancy arises, trustees are selected based on the willingness of the individual to fulfil the duties of a trustee. If there are particular gaps of knowledge among the existing trustees then emphasis will be placed on finding someone who can fill that knowledge gap. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. Trustees might be at least 18 years old and cannot be appointed as a trustee if they are found to be in violation of sections 178-180 of the Charities Act 2011.

**The Church in Leeds
Trustees' annual report continued
for the year ended 31 December 2020**

Objectives and activities

The object of the CIO is to advance the Christian faith in accordance with the statement of faith set out in the schedule of the CIO's constitution. The effect of such an object is to benefit the wider public through a variety of programmes, activities, and events that are carried out throughout the year. These activities include regular monthly and bi-annual community gatherings with participation from members of the public from all over the north and midlands of England.

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

SUMMARY OF ACTIVITIES AND ACHIEVEMENTS IN 2020

During this reporting period, the CIO went through a major period of transition due to the Covid-19 pandemic. Almost overnight, we began to conduct our regular activities online, using platforms like Zoom. By fostering a welcoming online community, we saw the number of people participating in our events grow larger and larger. Since geography was no longer an issue, the online community included those not only from our local area, but also people from cities and towns in England, Scotland, Wales, Northern Ireland, and Ireland.

Another major achievement of the charity was the purchase of a physical property. The reason for making such a purchase was so that the charity could conduct its operations without spending money on hiring facilities. As a result of a number of generous donations and interest-free private loans, we closed on the property in May 2020. It is located in Holbeck, right on the edge of the South Bank redevelopment zone and stands to benefit tremendously when the redevelopment of South Bank in Leeds is completed.

The property is strategically placed between city centre roads and motorways, which makes it easy to access from within and without Leeds. The property will need renovation, but it is structurally sound and in generally usable condition. We believe that in the future, due to its location, this property, known as 'Mint', will serve as an excellent base of operations for the activities of the charity.

In conclusion, while our in-person activities were necessarily curtailed in 2020, the CIO was able to successfully transition to having gatherings online, which significantly expanded participation on the part of the wider public. Furthermore, with the purchase of a physical property, the charity is set to expand in-person participation further, once it becomes safe to do so.

The Church in Leeds
Trustees' annual report continued
for the year ended 31 December 2020

SUMMARY OF ACTIVITIES AND ACHIEVEMENTS IN 2020 CONTINUED

Concerning the creditors related to the loans that were outstanding at some point in 2020 (due to the lateness of the annual report, some of the observations made below can be made as a result of this report being completed in July 2022):

- Jack Lin, one of the CIO's trustees, was fully repaid for the loan he made in the purchase of the church minibus in 2018. He received no benefit from the CIO in making this loan.
- Jacob N Young, named as the lender in the first Mortgage Deed for the purchase of Mint One, the CIO's property, was partially repaid as of December 2020 and was fully repaid by January 2021, resulting in the removal of the first Mortgage Deed from the Land Registry entry for Mint One. Jacob N Young's loan was the listed as the 1st Mortgage Deed due to the fact that it was the largest of the two loans received by the CIO for the purchase of Mint One. Jacob N Young received no benefit in making this loan to the CIO. Jacob N Young's loan was fully repaid in January 2021 as a result of three donations received by the CIO from a non-profit organization in the United States, Lord's Move to Europe, which supports religious activities throughout Europe. Jacob N Young is the father-in-law of one of the trustees, Nathanael John Stone.
- Amy So, named as the lender in 2nd Mortgage Deed for the purchase of Mint One, the CIO's property, was not repaid as of 2020 or 2021 and has not asked for repayment of the loan she made to the CIO.

Amy So's loan is listed as the 2nd Mortgage Deed due to the fact that it was the smaller of the two loans received by the CIO for the purchase of Mint One. Amy So has received no benefit in making this loan to the CIO. In 2022, Amy So has verbally indicated her intention to forgive the loan made to the CIO, which will then result in the 2nd Mortgage Deed being removed from the Land Registry entry and the CIO having no more obligations to any creditors. This process is being overseen by Jackamans Solicitors

The charity's policy on reserves

The trustees regularly review the reserves of the CIO. During the year 2020, the fixed costs of the CIO changed dramatically. We no longer paid for room hire and we had no large-scale in-person events from March 2020 onwards, for which we would have needed to regularly purchase supplies and food. However, we did purchase a physical property, which added a large, uncommon expenditure this year. Nonetheless, the charity reserves only dipped below our preferred threshold once during the year and were swiftly brought back up once the next round of donations had been collected. In principle, however, the CIO endeavors to keep in reserve enough funds to be able to operate for four months in advance.

**The Church in Leeds
Trustees' annual report continued
for the year ended 31 December 2020**

The charity's policy on reserves continued

For most of the year 2020, our expenditures included the following:

- fuel and minibus maintenance
- public liability, property, and minibus insurance payments
- energy payments for the purchased property
- Other payments associated with the newly-purchased property
- Subscriptions for Christian literature
- Grants

The Main Risks facing the Charity

Since we rely entirely on donations to operate, the largest financial risk we face is having no income by virtue of receiving no donations. We are considering in the future to look at ways to diversify the sources of the charity's income, but this is our present situation.

Grant Making Policy

Grants are made to individuals who wish to participate in various programmes, trainings, conferences, retreats, and other events that are in accord with the objects of the CIO, as well as to individuals who come to the attention of the trustees and demonstrate a more general, yet defined financial need. Criteria for awarding such grants include:

- The financial need of the applicant
- The suitability of the event the applicant wishes to attend, in light of the objects of the CIO
- The suitability of the applicant in light of the requirements (if any) of the event they wish to attend
- The determination of the trustees as to whether the charity is in the financial position to make such a grant.

The Trustee Board declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signed 
Nathanael Stone, Chairperson

Date 15.07.22

**Independent examiner's report to the trustees of
The Church in Leeds
for the year ended 31 December 2020**

I report on the accounts of the charity, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified fellow member of the Association of Charity Independent Examiners.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

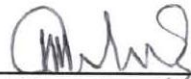
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed  Date 15/07/2022

Meshach Adelowokan FFA, FAIA, FCIE

Director of Community Benefit Additions Limited for CASDon

**The Church in Leeds
Financial Statements
for the year ended 31 December 2020**

Receipts and Payments Accounts

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
Note	£	£	£	£
RECEIPTS				
Voluntary receipts:				
Collections at services	13435	-	13435	23755
All other giving/voluntary receipts	-	156078	156078	6116
	<u>13435</u>	<u>156078</u>	<u>169513</u>	<u>29871</u>
Church activities	-	350000	350000	-
Total	<u>13435</u>	<u>506078</u>	<u>519513</u>	<u>29871</u>
PAYMENTS				
Church activities:				
Church running expenses	7378	-	7378	20453
Mission giving and donations	4471	10615	15086	6778
Cost of Building purchase	-	348000	348000	-
Building purchase fees	-	12425	12425	-
Cost of Loan repayment	1500	134000	135500	3000
Total payments	<u>13349</u>	<u>505040</u>	<u>518389</u>	<u>30231</u>
Excess of receipts over payments	86	1038	1124	(360)
	-	-	-	-
Transfers between funds	-	-	-	-
	<u>86</u>	<u>1038</u>	<u>1124</u>	<u>(360)</u>
Cash at bank/in hand at 1 January	2878	-	2878	3238
Cash at bank/in hand at 31 December	2964	1038	4002	2878

The Church in Leeds
Statement of Assets and Liabilities
at 31 December 2020

	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Endowment funds</i>	<i>TOTAL 2020</i>	<i>TOTAL 2019</i>
Note	£	£	£	£	£
					-
Cash funds					
Cash at bank current	2839	1038	-	3877	2878
Escrow account (Solicitor's)	125			125	-
	<u>2964</u>	<u>1038</u>	<u>-</u>	<u>4002</u>	<u>2878</u>
Assets retained for church use					
Church Building	-	348000	-	348000	-
Church Minibus	17000	-	-	17000	17000
Total Assets	<u>19964</u>	<u>349038</u>	<u>-</u>	<u>369002</u>	<u>20238</u>
Liabilities					
Building Loan	-	216000	-	216000	-
Vehicle Loans	-	-	-	-	1500
Accountancy fees	920	-	-	920	940
Total Liabilities	<u>920</u>	<u>216000</u>	<u>-</u>	<u>216920</u>	<u>2440</u>

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed 
Nathanael Stone, Chairperson

Dated 15.07.22

**The Church in Leeds
Notes to the accounts
for the year ended 31 December 2020**

1. Accounting policies

Basis of the preparation of the accounts

The financial statements of the CIO have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis.

2. Concerning the creditors related to the loans that were outstanding at some point in 2020 (due to the lateness of the annual report, some of the observations made below can be made as a result of this report being completed in July 2022):

- Jack Lin, one of the CIO's trustees, was fully repaid for the loan he made in the purchase of the church minibus in 2018. He received no benefit from the CIO in making this loan.

- Jacob N Young, named as the lender in the first Mortgage Deed for the purchase of Mint One, the CIO's property, was partially repaid as of December 2020 and was fully repaid by January 2021, resulting in the removal of the first Mortgage Deed from the Land Registry entry for Mint One. Jacob N Young's loan was the listed as the 1st Mortgage Deed due to the fact that it was the largest of the two loans received by the CIO for the purchase of Mint One. Jacob N Young received no benefit in making this loan to the CIO. Jacob N Young's loan was fully repaid in January 2021 as a result of three donations received by the CIO from a non-profit organization in the United States, Lord's Move to Europe, which supports religious activities throughout Europe. Jacob N Young is the father-in-law of one of the trustees, Nathanael John Stone.

- Amy So, named as the lender in 2nd Mortgage Deed for the purchase of Mint One, the CIO's property, was not repaid as of 2020 or 2021 and has not asked for repayment of the loan she made to the CIO.

Amy So's loan is listed as the 2nd Mortgage Deed due to the fact that it was the smaller of the two loans received by the CIO for the purchase of Mint One. Amy So has received no benefit in making this loan to the CIO. In 2022, Amy So has verbally indicated her intention to forgive the loan made to the CIO, which will then result in the 2nd Mortgage Deed being removed from the Land Registry entry and the CIO having no more obligations to any creditors. This process is being overseen by Jackamans Solicitors

The Church in Leeds
Notes to the accounts
for the year ended 31 December 2020

3. Movements in funds

	Balances brought forward £	Receipts £	Payments £	Transfers £	Gains and losses £	Balance carried forward £
Unrestricted funds						
General funds	2878	13435	(13349)	-	-	2964
	2878	13435	(13349)	-	-	2964
Restricted funds						
FTTL Training	-	10615	(10615)	-	-	-
Building purchase	-	144118	(146425)	-	-	(2307)
Building purchase (Loan)	-	350000	(348000)	-	-	2000
Refurbishment	-	1000	-	-	-	1000
Video training	-	200	-	-	-	200
Other	-	145	-	-	-	145
	-	506078	-	-	-	1038

4. Further Analysis of Receipts and Payments Accounts

Receipts

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
a) All other giving/voluntary receipts				
Grants & donations	-	-	-	6116
Donations for Building Purchase	-	144118	144118	-
Donations for FTTL Training	-	10615	10615	-
Donations for Refurbishment	-	1000	1000	-
Gifts for Video Training	-	200	200	-
Other	-	145	145	-
	-	156078	156078	6116

The Church in Leeds
Notes to the accounts
for the year ended 31 December 2020

b) Church activities	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Loans for Building Purchase	-	350000	350000	-
Transferred on incorporation	-	-	-	-
	<u>-</u>	<u>350000</u>	<u>350000</u>	<u>-</u>

Payments

c) Church running expenses	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Hire of facilities	2615	-	2615	11052
Hire of transportation	-	-	-	1125
Vehicle running expenses	2015	-	2015	1316
Printing and stationery	-	-	-	599
Utilities	126	-	126	-
Church insurance (Public Liability)	-	-	-	234
Activities & Trips	873	-	873	1025
Books & Literature	-	-	-	506
Refreshments	-	-	-	4596
Legal & Professional	840	-	840	-
Publications and subscriptions	909	-	909	-
	<u>7378</u>	<u>-</u>	<u>7378</u>	<u>20453</u>

d) Mission giving and donations	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Grants & Donations paid	4471	10615	15086	6778
UKUW	-	-	-	-
	<u>4471</u>	<u>10615</u>	<u>15086</u>	<u>6778</u>

5. Trustees' remuneration

Trustees received no expenses, remuneration or benefits in this period.
Four trustees were reimbursed the sum of £2,424.03 (2019 £2,960.98) for expenses incurred on behalf of the CIO.

6. Comparative information

For comparison purpose, the Statement of financial activities for the year-ended 31/12/2019 is presented as below:
(see next page)

**The Church in Leeds
Financial Statements
for the year ended 31 December 2019**

Receipts and Payments Accounts

	Unrestricted Funds	Restricted Funds	Total 2019
Note	£	£	£
RECEIPTS			
Voluntary receipts:			
Collections at services	23755	-	23755
All other giving/voluntary receipts	5816	300	6116
	<u>29571</u>	<u>300</u>	<u>29871</u>
Church activities	-	-	-
Total	<u>29571</u>	<u>300</u>	<u>29871</u>
PAYMENTS			
Church activities:			
Church running expenses	20453	-	20453
Mission giving and donations	6478	300	6778
Cost of Mibus purchase	-	-	-
Cost of Loan repayment	-	3000	3000
Total payments	<u>26931</u>	<u>3300</u>	<u>30231</u>
Excess of receipts over payments	2640	(3000)	(360)
	-	-	-
Transfers between funds	(3000)	3000	-
	<u>(360)</u>	<u>-</u>	<u>(360)</u>
Cash at bank and in hand at 1 January	<u>3238</u>	<u>-</u>	<u>3238</u>
Cash at bank and in hand at 31 Decem	<u>2878</u>	<u>-</u>	<u>2878</u>