

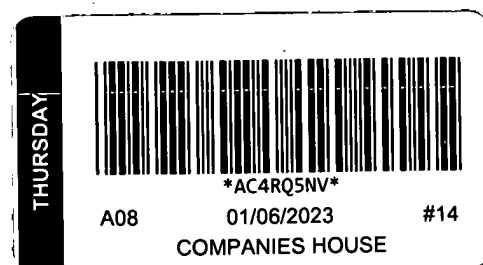
# **LEEDS FAITH IN SCHOOLS**

**ANNUAL REPORT  
AND  
STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDED  
31ST AUGUST 2022**

**COMPANY REGISTRATION No: 04843253**

**CHARITY REGISTRATION No: 1106036**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF



**LEEDS FAITH IN SCHOOLS  
(A COMPANY LIMITED BY GUARANTEE)**

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**LEEDS FAITH IN SCHOOLS  
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1106036	
<b>COMPANY REGISTRATION NUMBER</b>	04843253	
<b>DATE OF INCORPORATION</b>	23rd July 2003	
<b>START OF FINANCIAL YEAR</b>	1st September 2021	
<b>END OF FINANCIAL YEAR</b>	31st August 2022	
<b>DIRECTORS AT 31ST AUGUST 2022</b>	Kay Brown Graeme Collins Revd Mark Harlow (Chair) Helen Allison Naomi Griffiths-Littlechild Ann Nicholl Anthony Sheppard	
<b>PRINCIPAL STAFF</b>	Benjamin Lawrence	(Resigned May 22)
	Ben Cordy	(Appointed July 22)
<b>GOVERNING DOCUMENT</b>	Memorandum and Articles of Association Incorporated 23rd July 2003 as amended by Resolution dated 21st January 2008.	
<b>OBJECTS</b>	<p>The objects are for the benefit of young people in Leeds and the surrounding areas:</p> <ol style="list-style-type: none"><li>1. To advance education.</li><li>2. To provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving their conditions of life.</li></ol> <p>The objects shall be pursued in accordance with the Christian Principles set out in the Statement of Faith in the schedule to the articles.</p>	
<b>WEBSITE</b>	<a href="http://www.lfis.org">www.lfis.org</a>	
<b>REGISTERED ADDRESS</b>	The Cottage Raynel Drive Leeds West Yorkshire LS16 6BS	
<b>BANKERS</b>	Unity Trust Bank plc Nine Brindley place 4 Oozells Square Birmingham B1 2HB	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP
<b>INDEPENDENT EXAMINER</b>	K Gomes Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF	

## **LEEDS FAITH IN SCHOOLS**

### **DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2022**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The company was incorporated on 23 July 2003 under the Companies Act 1985 as a company limited by guarantee and is therefore governed by a memorandum and articles of association.

On 1 August 2003, the remaining net assets of the unincorporated charity 'Leeds Faith in Schools' were transferred to the company. The transfer was in accordance with the unincorporated charity's constitution and a resolution to transfer the funds had been signed by the trustees.

During the following year the company applied for charitable status and on 24th September 2004 the charity became registered with the Charity Commission in England and Wales. All the directors of the company are also trustees of the charity. The trustees who served during the year under review and to date are set out on page 3. Under the articles of association at the AGM one third of the directors, who are subject to retirement by rotation, shall retire from office.

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

The trustees meet bi-monthly to review the activities of the organisation. All trustees give their time voluntarily. Any expenses reclaimed by trustees from the charity are set out in note 7 to the accounts.

The directors have implemented a risk management strategy which comprises:

- An annual review of the risks which the charity may face;
- The establishment of systems and procedures to mitigate those risks identified; and
- The implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise.

#### **ACTIVITIES**

##### **The focus of our work**

The work of Leeds Faith in Schools has continued to be Good News to the young people in the High Schools of Leeds. We maintain that individuals working with schools' senior leaders, staff and young people are the most effective way to carry out the delivery of our work and have continued with the model of individual youth and schools workers trained to deliver a wide range of activities in school. Through this we remain a flexible and professional resource to schools, providing the local church with an effective way to be able to care for and take time to invest in the lives of young people in Leeds.

Our schools workers contribute to many areas of school life, including:

- Assemblies, RE lessons, and lunch clubs, plus one-off events such as Prayer Spaces, building on schools' SMSC development and particularly contributing to the spirituality development of young people. During the pandemic this work has adapted to the various school situations, with some work moved online. We've delivered virtual assemblies and lessons, giving a message of hope in difficult times.
- PSHE lessons, providing education on topics such as healthy relationships and sex, money management, stress and anxiety, as well as global justice issues.
- More occasionally: sports clubs, football, dance and basketball, which have all been places where young people have had the opportunity to develop leadership, team skills and achieve success.
- Mentoring of individuals and groups; dealing with issues such as self-harm, self-esteem, anger management, and friendship. Mentoring has continued, with much of this being delivered via phone conversations.

In addition to our schools work, we partner with youth groups and organisations across the city to host a range of recreational activities and discipleship opportunities for students to access during the school year. We continue to proactively look to develop the local expressions of christian youth ministry through supporting churches develop and establish new youth groups, drop ins and discipleship programmes.

### **How does our work benefit the public?**

Our main activities and achievements are highlighted below. All our charitable activities focus on our key aim of being Good News to the High Schools in Leeds. Our schools and youth workers are valued and respected members of their school communities, undertaking our activities to further our charitable purpose for the public benefit.

## **ACHIEVEMENTS AND PERFORMANCE**

The 2021/22 academic year continued to be a year of settling post-covid with an ever reducing impact on the way schools function, but still a significant and continual impact on the nature of young people and the school communities which serve them. We saw a marked increase in the need for our pastoral support work, with students wrestling with the return to normal coupled with a sense of greater openness amongst young people as we shared about our faith in the context of our lessons, assemblies and recreational groups.

The above work continued amongst the increased workload of 1 to 1 mentoring, group mentoring and intentional social spaces, countering and responding to the isolation of covid.

### **Stories from our team: "Consistent supportive Christian presence"**

"For some mentees the offer of support and the chance to talk with someone immediately makes a marked and significant difference. For others it takes time for trust to build and clarity as to where they need our support. One mentee who fits into the latter category has been a reminder of why mentoring support is so important. They began mentoring having struggled with anxiety for some time but it wasn't until having the space and time to build a trusted relationship with me as their mentor that the extent of this became truly clear. We would go on to meet for the whole academic year in which time there were family challenges, friendship breakdowns, academic pressures and health concerns. All of these areas worsened the anxiety felt but each week I was able to provide a safe place to off load, to talk, sometimes simply to distract with fun and laughter. The success of this support rested on the consistency of being there week in week out, without an agenda and with a genuine and true compassion. I love what we do, and I'm privileged to be able to meet young people in the midst of their struggles."

"Post covid some of our recreational groups have been more of a challenge to get back off the ground than others. One example of this is my lunch club, Rock Solid. Before covid we had a regular attendance of 10-15 young people, however since schools reopening this has been much lower. Feeling somewhat sad about that fact, I was reminded this week why our groups matter so much. One of the regular attendees this week shared with me how as a Christian in school he feels very isolated, often having to defend his faith and beliefs in lessons, on the playground and to a somewhat hostile population of young people who see the world in a very different way to him. He noted that whilst we don't always talk about our faith, spending a lunchtime with someone who understands his beliefs really makes a difference and when we visit his class for a lesson he knows we'll help others to better understand why his faith matters so much to him."

### **Links with local churches**

The ongoing support provided by the local church continues to be a key element to our work. The practical support of building use, partnership in the delivery of work in schools and continual financial support remain crucial to the success of our work. We continue to prioritise keeping our church supporters informed of the work we do with young people in their wider community through our regular newsletters, church visits and involvement in broader networks such as denominational partnerships and gatherings.

### **Key Moments**

We successfully delivered lessons and assemblies across a number of our schools focused on the Christmas and Easter Christian celebrations, adding several new schools which have not received our lessons previously. These were our first to be entirely in person again post covid. The appetite for our lessons and for input into the curriculum continues to increase with new opportunities presented by the changing RE curriculum.

We were also pleased to partner on two occasions with a national initiative called #BecauseICan, connecting schools with professional speakers from the world of adventure. They visited with us, bringing a motivational message of encouragement for young people still adjusting to life post covid. Across the 2 tours we facilitated 9 school visits with sessions delivered for all of KS4 and in some cases the whole school body.

We also saw the return of Prayer Spaces with a week of reflective prayer activities in one of our key partner schools. This opportunity to engage young people in prayer remains a key highlight for our team and is often marked by students as a poignant moment in their school experience with young people from much older years and indeed sixth form popping into the sessions noting how they remember their time in the prayer space at the start of their school journey.

### **Volunteers**

We have continued to re-engage with volunteers post covid with a number of youth workers and local church members supporting our programme of assemblies and lessons throughout the year. We have also begun to engage with and establish a new team of volunteer mentors to support our paid staff in their work in schools. We hope to grow this substantially over the coming years with a new training programme for voluntary mentors due to launch in the 2023/24 academic year.

### **Financial Achievements**

We continue to sustain the work of Leeds Faith In Schools through a wide range of funding streams. The four key areas are personal giving, church giving, school contributions and grants/trust funding.

We have continued to see a decline in our regular personnel and church giving post covid. We recognise a number of external factors in this, most notably the impact of covid on church finances and the reduction of disposable income during the cost of living crisis. However, this has been somewhat mitigated by one off donations from individuals over the 21/22 financial year. Overall, our income for the year saw a very slight increase when compared to the previous year further aided by a slight increase in school contributions. Our income was also lower than anticipated and budgeted, something that will be factored into the budgeting process for the next year.

Our expenditure was higher than our previous year owing to increased staffing and although slightly lower than anticipated it still resulted in the reported deficit.

We continue to be thankful to God for His provision, through the sacrificial generosity of many individual people, local churches, trusts, schools and other sources, in what has been a financially challenging time for many.

Our program of formal school partnerships continues with increased contributions factored into the agreements for the year ahead. Over the years, the use of the partnership agreement model has meant a stable financial and professional basis on which to deliver our work. As we progress forward, we are working to increase the amount requested to be more reflective of the actual cost of the work offered in school and in the longer term we believe this will provide further financial stability and also facilitate a more financially viable route to growth into new schools.

We continue to benefit greatly from the support of churches and are working proactively to engage with new church supporters and rekindle the connections with those who have supported our work for many years.

We are, as ever, extremely grateful to all our supporters (both individuals and churches) as well as each of the Trusts, who have given very generously over the year, enabling and facilitating our work.

These who have given very generously over the year, especially and facilitating our work. We are, as ever, extremely grateful to you, our contributors (both individuals and churches) as well as each of the

church embodiment and regarding the connections with those who have embodied our work for many years. We continue to benefit greatly from the support of churches and are working creatively to engage with new

new people.

Perhaps this will become further financial stability and also facilitate a more financially viable route to growth into various initiatives to be more reflective of the actual cost of the work offered in school and in the longer term, we and professional staff on which to deliver our work. As we broaden forward, we are working to increase the for the year ahead. Over the year, the use of the business development model has meant a simple financial

Our business of formal school partnerships continues with increased confidence focused into the achievement of local churches, their schools and other sources. In what has been a financially challenging time for many, we continue to be thankful to God for His provision through the spiritual generosity of many individuals and

subsidized it still resulted in the reduced deficit. Our expenditure was higher than our previous year, owing to increased staffing and although slightly lower than

for the next year.

Income was also lower than anticipated and projected, something that will be factored into the budgeting process. Income was also contributed to the previous year, further aided by a slight increase in school contributions. Our positions from inquiries over the 2013 financial year. Overall, our income for the year saw a very slight decrease in income, during the cost of living crisis. However, this has been somewhat mitigated by one of number of external factors in the year, namely the impact of Covid on church finances and the reduction of

We have continued to see a decline in our regular, seasonal and church giving both coming. We recognize a key areas are seasonal giving, church giving, school contributions and fundraising through.

We continue to sustain the work of the Free Church in schools through a wide range of funding streams. The four

### Financial Achievement

to income in the 2013/14 academic year. Jobs to flow the partnership have, the coming year with a new financial discipline for voluntary members and students with and especially a new team of voluntary workers to embody our belief and in their work in schools. We welcome and encourage our, budgetary and financial, and seasonal through the year. We have also begun to

We have continued to re-engage with voluntary staff both coming with a number of young workers and local church

### Volunteers

first of this school journey. and which eight year building into the seasonal model, how they remember their time in the school across all the various of experience as a voluntary worker in their school experience with young people from which other years schools. The opportunity to engage young people in their learning and in their work and to offer

We also saw the return of the school, school with a week of reflective teacher activities in one of our key further school, which with seasonal delivery for all of K&E and in some cases the whole school body. We are also encouraged of our commitment to the school coming. Across the 5 years we facilitated a school with seasonal delivery from the world of experience. The school with a new and a new financial

We were also blessed to have, on two occasions with a national initiative called 'Be the Change' connected



## **STAFF CHANGES**

During 2021/22 we saw a number of staffing changes within Leeds Faith In Schools. Joey Williams left the team in December 2021 being replaced by Mark Atkins. After a number of years as Team Leader Ben Lawrence also left the team in May being replaced as Team Leader by Ben Cordy, our East Leeds Schools work Lead. Joel Cribbin's schools work role also came to an end in early June.

## **Governance Changes**

After many years of support and leadership Kay Brown stepped down as both a trustee and as chair of the board. Leaving with our gratitude she was replaced in the role of chair by Rev. Mark Harlow who commenced his role as chair in February 2021.

## **LOOKING FORWARD**

The Trustees recognise that the charity is securely established in its procedures and is highly regarded by the schools and churches of Leeds. It is their strong purpose to see the charity continue to grow so that more schools can be served to the benefit of more young people. We are also keen to continue to develop partnership across the city and particularly alongside churches in the communities around the schools.

The trustees have continued to seek to contain costs and seek new sources of funding in what continues to be a challenging financial environment. This will continue to be a priority in the future.

The trustees will continue to actively recruit new trustees to support and extend the work of the charity. Where possible will seek to appoint trustees that represent the diversity of churches and communities across the city to better serve the focus and activities of LFIS.

## **FINANCIAL REVIEW**

The Statement of Financial Activities shows a net deficit for the year of £-27,151 and the cash position stands in total at £28,434 as of 31 August 2022. The deficit total has been subsequently reduced by the payment of some outstanding invoices and the reserves returned to the 3 month total outlined below via the support of a number of one off donations received in the first school term of 2022/23.

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the 'free reserves') held by the charity should be 3 months of resources expended. At this level the trustees feel they would be able to continue the activities of the charity in the event of a drop in funding and enable sufficient time for replacement funding to be sourced.

The principal funding source is from donations (which includes giving from individuals as well as churches), and the charity is very grateful for this support.



## STATEMENT OF THE RESPONSIBILITIES OF THE DIRECTORS AND TRUSTEES

The Charities Act and the Companies Act require the board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:


- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on an ongoing concern basis unless it is inappropriate to presume that the company will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

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

The directors are also responsible for the contents of the Report of the Directors, and the responsibility of the Independent Examiner in relation to the Report of the Directors is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the period ended 31st August 2022, and confirm that I have made available all information necessary for its preparation.

Signed on their behalf by .....  .....

Mark Harlow, Chair and Director. Company Registration number: 04843253

**LEEDS FAITH IN SCHOOLS  
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

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

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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).

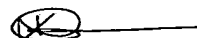
**INDEPENDENT EXAMINER'S STATEMENT**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

K Gomes MAAT FCIE  
Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF



Date: 25.5.23

**LEEDS FAITH IN SCHOOLS  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST AUGUST 2022**

**(Incorporating Income & Expenditure Account)**

		Unrestricted	Designated	Restricted	<b>TOTAL</b>	<b>TOTAL</b>
	<b>Notes</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>2021/22</b>	<b>2020/21</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME</b>						
<b>Income from Generated Funds</b>						
Donations and Legacies	<b>3a</b>	73,550	-	7,440	80,990	98,220
Other Trading Activities	<b>3b</b>	-	-	-	-	4,396
Income from Investments	<b>3c</b>	59	-	-	59	-
<b>Income from Charitable Activities</b>	<b>3d</b>	59,799	-	-	59,799	35,068
<b>TOTAL INCOME</b>		<b>133,408</b>	<b>-</b>	<b>7,440</b>	<b>140,848</b>	<b>137,683</b>
<b>EXPENDITURE</b>						
Expenditure on Charitable Activities	<b>4a</b>	162,999	-	5,000	167,999	149,490
<b>TOTAL EXPENDITURE</b>		<b>162,999</b>	<b>-</b>	<b>5,000</b>	<b>167,999</b>	<b>149,490</b>
<b>NET INCOME/ EXPENDITURE</b>		<b>(29,591)</b>	<b>-</b>	<b>2,440</b>	<b>(27,151)</b>	<b>(11,807)</b>
Fund Brought Forward		70,179	-	-	70,179	81,986
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>40,588</b>	<b>-</b>	<b>2,440</b>	<b>43,028</b>	<b>70,179</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 12 to 17 form part of these financial statements.

**LEEDS FAITH IN SCHOOLS  
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET  
AS AT 31ST AUGUST 2022**

	Note	Unrestricted Funds £	Restricted Funds £	31-Aug-22 Total £	31-Aug-21 Total £
<b>Fixed Assets</b>					
Tangible Assets	2	-	-	-	-
<b>Current Assets</b>					
Debtors & Prepayments	7	10,969	-	10,969	5,333
Cash at Bank and in Hand	6	32,569	2,440	35,009	66,802
<b>Total Current Assets</b>		<b>43,539</b>	<b>2,440</b>	<b>45,979</b>	<b>72,135</b>
<b>Creditors:</b> amounts falling due within one year	8	2,950	-	2,950	1,956
<b>NET CURRENT ASSETS</b>		<b>40,588</b>	<b>2,440</b>	<b>43,028</b>	<b>70,179</b>
<b>TOTAL ASSETS</b> less current liabilities		<b>40,588</b>	<b>2,440</b>	<b>43,028</b>	<b>70,179</b>
<b>Creditors:</b> amounts falling due in more than one year	9	-	-	-	-
<b>NET ASSETS</b>		<b>40,588</b>	<b>2,440</b>	<b>43,028</b>	<b>70,179</b>
<b>Funds of the Charity</b>					
General Funds		40,588	-	40,588	70,179
Restricted Funds	5	-	2,440	2,440	-
<b>Total Funds</b>		<b>40,588</b>	<b>2,440</b>	<b>43,028</b>	<b>70,179</b>

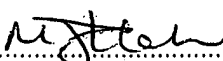
For the financial year ending 31 August 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' Responsibilities:**

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

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

Approved by the Directors on 25/5/23

Signed on their behalf by Director 

Mark Harlow, Chair and Director.

Company Registration Number: 04843253

**LEEDS FAITH IN SCHOOLS  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2022**

**Basis of Preparation**

The financial statements have been prepared on the historical cost basis of accounting in accordance with the Charities Act 2011, Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015), applicable accounting standards and the Companies Act 2006. The accounts have been prepared on an ongoing concern basis. The charity meets the definition of a public benefit entity under FRS102.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

**1. ACCOUNTING POLICIES**

The particular accounting policies adopted are set out below.

**INCOME**

***Recognition of Income***

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Directors are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

***Offsetting***

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

***Grants and Donations***

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

***Tax Reclaims on Donations and Gifts***

Incoming resources from tax reclaims are included in the SOFA in the same financial period as the gift to which they relate.

***Contractual Income and Performance Related Grants***

This is only included in the SOFA once the related goods or services has been delivered.

***Gifts in Kind***

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when received.

***Donated Services and Facilities***

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

***Volunteer Help***

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

**LEEDS FAITH IN SCHOOLS  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2022**

**1. ACCOUNTING POLICIES (Continued)**

**EXPENDITURE AND LIABILITIES**

***Liability Recognition***

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

***Governance Costs***

Governance Costs include costs of the preparation and examination of statutory accounts, the costs of the Directors' meetings and cost of any legal advice to Directors on governance or constitutional matters.

***Grants with Performance Conditions***

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**CHANGES IN ACCOUNTING POLICIES AND PREVIOUS ACCOUNTS**

There has been no change to the accounting policies since last year and no changes in the previous accounts.

**ASSETS**

***Fixed Assets***

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line balance over their estimated useful lives. The rates applied per annum are as follows:

Fixtures and equipment	33.3%
------------------------	-------

**2. TANGIBLE FIXED ASSETS**

		Unrestricted Fixtures and equipment £	Total £
Cost	01-Aug-21	19,600	19,600
Additions		-	-
Cost at	31-Aug-22	<u>19,600</u>	<u>19,600</u>
Depreciation	01-Aug-21	19,600	19,600
Charge		-	-
Depreciation at	31-Aug-22	<u>19,600</u>	<u>19,600</u>
Net Book Value	31-Aug-22	-	-
Net Book Value	31-Aug-21	-	-

**LEEDS FAITH IN SCHOOLS  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2022**

**3. INCOME**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
<b>a) Donations and Legacies</b>					
Gifts & Donations	63,385	-	7,440	70,826	91,385
Gift Aid	10,164	-	-	10,164	6,834
	<b>73,550</b>	<b>-</b>	<b>7,440</b>	<b>80,990</b>	<b>98,220</b>
<b>b) Other Trading Activities</b>					
Fundraising Activities	-	-	-	-	4,396
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,396</b>
<b>c) Income from Investments</b>					
Interest Received	59	-	-	59	-
	<b>59</b>	<b>-</b>	<b>-</b>	<b>59</b>	<b>-</b>
<b>d) Income from Charitable activities</b>					
Schools Income -Recovery of Staff Salary	59,799	-	-	59,799	35,068
	<b>59,799</b>	<b>-</b>	<b>-</b>	<b>59,799</b>	<b>35,068</b>

**4. EXPENDITURE**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
<b>a) Expenditure on Charitable Activities</b>					
<b>Communications</b>					
Publicity	-	-	-	-	49
Website	469	-	-	469	289
<b>Expenses</b>					
City Wide	12	-	-	12	-
Consumables	409	-	-	409	204
Depreciation	-	-	-	-	-
Events	30	-	-	30	15
Resources	654	-	-	654	340
Carried Forward	<b>1,573</b>	<b>-</b>	<b>-</b>	<b>1,573</b>	<b>898</b>

**LEEDS FAITH IN SCHOOLS  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2022**

**4. EXPENDITURE (continued)**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>TOTAL 2021/22 £</b>	<b>TOTAL 2020/21 £</b>
<b>a) Expenditure on Charitable Activities (cont.)</b>					
Brought Forward	<b>1,573</b>	-	-	<b>1,573</b>	<b>898</b>
<b>Office</b>					
Equipment (under £500)	711	-	-	711	385
Phone & Internet	620	-	-	620	252
Printing, postage & stationery	3,402	-	-	3,402	3,811
Rent	9,973	-	-	9,973	-
Utilities	1,620	-	-	1,620	-
Sundries	527	-	-	527	1,379
<b>Other</b>					
Accountancy	1,320	-	-	1,320	1,273
Bank Charges	72	-	-	72	72
DBS Costs	105	-	-	105	157
Insurance	1,283	-	-	1,283	1,348
Payroll Fees	708	-	-	708	660
Recruitment	427	-	-	427	438
Subscriptions	343	-	-	343	305
<b>Staff</b>					
Employment Costs	133,412	-	5,000	138,412	133,493
Hospitality	1,238	-	-	1,238	929
Training & Retreat	2,041	-	-	2,041	2,147
Travel	3,623	-	-	3,623	1,944
	<b>162,999</b>	<b>-</b>	<b>5,000</b>	<b>167,999</b>	<b>149,490</b>

**5. RESTRICTED FUNDS**

	Balance 01-Aug-21 £	Income £	Expenditure £	Balance 31-Aug-22 £
Mr Willats	-	5,000	5,000	-
The Slavanka Trust	-	2,440	-	2,440
	<b>-</b>	<b>7,440</b>	<b>5,000</b>	<b>2,440</b>

**6. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Aug-22 £</b>	<b>Total 31-Aug-21 £</b>
Bank Accounts	32,523	2,440	34,963	66,752
Petty Cash	46	-	46	50
	<b>32,569</b>	<b>2,440</b>	<b>35,009</b>	<b>66,802</b>



**LEEDS FAITH IN SCHOOLS  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2022**

**7. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-22 £	Total 31-Aug-21 £
Income tax recoverable	3,342	-	3,342	-
Trade debtors	7,627	-	7,627	5,333
	<b>10,969</b>	<b>-</b>	<b>10,969</b>	<b>5,333</b>

**8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-22 £	Total 31-Aug-21 £
Creditors and accruals	2,950	-	2,950	1,956
	<b>2,950</b>	<b>-</b>	<b>2,950</b>	<b>1,956</b>

**9. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

There were no Creditors or Accruals falling due in more than one year during this financial year (2019/20: None).

**10. STAFF COSTS AND NUMBERS**

	2021/22 £	2020/21 £
Gross Wages and Salaries	122,258	118,673
Employer's National Insurance Costs	8,775	7,654
Pension	7,379	7,166
	<b>138,412</b>	<b>133,493</b>

Average number of Employees who were engaged in each of the following activities:

	2021/22 TOTAL	2020/21 TOTAL
Activities in furtherance of organisation's objects	5	6
Management and administration	1	1
<b>Total</b>	<b>6</b>	<b>7</b>

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system. (2020/21:Nil)

**LEEDS FAITH IN SCHOOLS  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2022**

**11. DIRECTORS AND OTHER RELATED PARTIES**

No payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

**12. RISK ASSESSMENT**

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.