

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH UPPER ARMLEY

England & Wales - Charity number 1138550

## Details

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**Other names** PCC OF CHRIST CHURCH UPPER ARMLEY

**Status** Registered

**Legal form** Other

**Registered** 2010-10-25

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

## Contact

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**Address** 22 Hill End Crescent  
Leeds  
LS12 3PW

**Phone** 01132638788

**Email** [Phil.Arnold@christchurcharmley.org.uk](mailto:Phil.Arnold@christchurcharmley.org.uk)

**Website** [www.christchurcharmley.org.uk](http://www.christchurcharmley.org.uk)

## Activities

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**Objects:** Promoting in the ecclesiastical parish the whole mission of the Church.

**Activities:** Our main activities are ; The provision of a place of worship within the parish of Upper Armley Raising awareness and understanding of religious beliefs and practices; Carrying out religious devotional acts; Carrying out missionary and outreach work.

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Leeds City

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£126,034	£119,289	-	-
2023-12-31	£111,721	£98,304	-	-
2022-12-31	£104,574	£76,156	-	-
2021-12-31	£80,383	£70,158	-	-
2020-12-31	£66,156	£61,140	-	-

## Trustees

Name	Role	Appointed
Alice Easter		2024-05-12
Chinomso Florence Nwachukwu		2023-04-30
Hannah Claire Dilworth		2024-05-12
Isabella Inman		2022-05-08
JOHN ANTHONY DUNNE BSC FCA		
Jonathan David Sisterson		2025-05-11
Lanre Simeon Ogundare		2025-05-11
Norman Mark Dearden		2022-05-30
Olubukola Campbell		2025-05-11
Rev PHILIP ROBERT ARNOLD		2020-09-28
Ruth Sarsfield		2022-05-08
Samatha Melam		2025-05-11

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# Accounts

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**The Parochial Church Council of the Ecclesiastical Parish  
of  
Christ Church Upper Armley**

**Annual Report and Financial Statements  
for the year ended 31 December 2024**

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# **The Parochial Church Council of the Ecclesiastical Parish of Christ Church Upper Armley**

## **Trustees' report for year ended 31 December 2024**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Reverend Philip Arnold	Chair	
Moyra Thomas	PCC Secretary	
Stephen Appleton	Churchwarden	
Isabella Inman	Churchwarden	
John Dunne	Treasurer	
Mark Dearden		
Hannah Dilworth		Appointed May 2024
Alice Easter		Appointed May 2024
Natalie Hirst		Retired May 2024
Alastair Hutchinson		Retired May 2024
Florence Nwachukwu		
Ruth Sarsfield		
David Shokri		Retired May 2024
Nadia Sokhal		Appointed May to October 2024
Laura Stubbs		
<b>Charity number</b>	1138550	Registered in England and Wales
<b>Registered address</b>	<b>Working address</b>	<b>Bankers</b>
22 Hill End Crescent Leeds West Yorkshire LS12 3PW	Christ Church Upper Armley Armley Ridge Road Leeds West Yorkshire LS12 3LE	HSBC Bank plc 33 Park Row LEEDS LS1 1LD

### **Independent examiner**

Simon Bostrom FCIE

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The Parochial Church Council of the Ecclesiastical Parish of Christ Church Upper Armley (the PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure (1956) as amended.

### **Method of recruitment and appointment of trustees**

The method of appointment of PCC members (the trustees) is set out in the Church Representation Rules. At Christ Church Upper Armley membership consists of the incumbent, churchwardens and representatives of the laity elected by members of the congregation on the electoral roll for the parish at the Annual Parochial Church Meeting. One third of elected members retire by rotation each year to ensure opportunity for new trustees to be elected. The PCC may co-opt trustees to ensure that PCC is representative of the congregation as a whole.

All trustees complete safeguarding training. The incumbent provides induction training for first-time trustees.

PCC members are responsible for taking decisions on all matters of general concern and importance to the ecclesiastical parish including how the funds of the PCC are spent. The PCC met 10 times during 2024. The PCC maintains a standing committee to respond to urgent matters between meetings of the PCC.

# **The Parochial Church Council of the Ecclesiastical Parish of Christ Church Upper Armley**

## **Trustees' report for year ended 31 December 2024**

### **Objectives and activities**

#### **The charity's objects**

Promoting in the ecclesiastical parish the whole mission of the Church, evangelistic, pastoral, social and ecumenical.

In setting our objectives and planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer and learning about the Gospel
- Provision of pastoral care for people living in the parish
- Raising awareness and understanding of religious beliefs and practices;
- Mission, outreach work and community provision

#### **The charity's main activities**

The Church is open for worship each Sunday with two morning services and for prayer twice during the week. Services are also held on Holy Days. The Christian faith is taught in church and in small groups and there are specific groups for under 16's. Courses are run for people exploring the Christian faith.

The Church building is used for a variety of activities to support and engage with the local community including Warm Welcome Spaces and the Parish Pantry. The PCC works in partnership with other charities who use the building to provide a food bank and for services supporting asylum seekers and refugees.

#### **Achievements and performance**

The average number of worshippers at Sunday services during 2024 was 64 adults and 16 under 16's which is a slight decrease on the previous year. A total of 117 worshippers attended services at Easter and 118 at Christmas. Special services before Christmas were attended by 289 a significant increase on last year.

A new pattern of Sunday services was introduced during the year. The 9am service is more reflective usually with Holy Communion and is now well-established. The 10.30am family service now offers children's groups on alternate Sundays with inter-generational worship on other Sundays.

The Church building is 150 years old and requires plenty of maintenance and improvement work to ensure it continues to serve both the worshipping and wider local community. PCC was successful in funding applications to the Archbishops' Council Give to Go Green Initiative. First, a successful match funding bid enabled the installation of LED lighting throughout the building which has improved the lighting and energy efficiency. Second, a further application for repair to the office roof, primarily the north pitch, secured over £20,000 on a match funding basis for the work which is planned for 2025.

#### **Safeguarding**

The PCC is committed to the protection, prevention of harm and the promotion of the wellbeing and development of children, young people and adults. Safeguarding policies are in place and periodically reviewed and updated. Safeguarding is a standing item on each PCC agenda.

#### **Financial review**

Total income for the year was £126,034 an increase of 12% on 2023. This was due to successful funding applications, both on a match funding basis, and to an increase in hire income from our partners' use of the building for a food bank and for services for asylum seekers and refugees. Congregational giving to unrestricted funds decreased by about 10% on last year.

Total expenditure for the year was £119,289 an increase of 21% on 2023. Much of the increase related to preliminary repair work on the aisle roofs and the installation of LED lighting both funded from restricted funds.

Expenditure of unrestricted funds exceeded income for the year by £6,623. There was a big increase in utility costs under a new gas contract from September and other cost pressures associated with keeping the building clean and safe.

Each year the Diocese of Leeds requests a voluntary contribution or Parish Share towards its costs which include the costs of parish clergy. In 2024 the PCC paid £31,200 out of the Parish Share request of £37,882. PCC remains committed to paying as much of the Parish Share as possible.

PCC monitors its finances at each meeting to ensure it uses funds appropriately in furtherance of its objectives.

# **The Parochial Church Council of the Ecclesiastical Parish of Christ Church Upper Armley**

## **Trustees' report for year ended 31 December 2024**

### **Reserves policy**

PCC adopted a revised reserves policy at its meeting in January 2025.

The trustees aim to keep approximately between 6 and 18 weeks' running costs (excluding voluntary contributions such as the Parish Share) as free reserves (excluding designated unrestricted funds). Free reserves are kept to manage short-term fluctuations in cashflows and to cover urgent and unexpected costs without disrupting our normal charitable activities.

This means that the trustees usually aim to keep approximately between £6,500 and £20,000 in free reserves. The trustees hold unrestricted funds totalling £38,933 at 31 December 2024 which includes £14,000 designated for the upkeep and improvement of the community space at Christ Church including church roof repairs and provision of better building access. It is anticipated that the works will take place within 12 months subject to securing sufficient funding to complete the planned works.

Signed on behalf of the board of trustees:

Signed: Stephen J Appleton (Churchwarden)

Date: 8 April 2025

## **The Parochial Church Council of the Ecclesiastical Parish of Christ Church Upper Armley**

I report to the charity trustees on my examination of the accounts of the Trust for the year ended 31 December 2024, which are set out on pages 6 to 12.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 130 of the Act;  
or
- 2 the accounts do not accord with those records; or

- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed : Simon Bostrom FCIE

Date: 16 May 2025

**West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**The Parochial Church Council of the Ecclesiastical Parish of  
Christ Church Upper Armley  
Statement of Financial Activities (including summary income and expenditure account)  
for the year ended 31 December 2024**

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total £	2023 Total £
<b>Income from:</b>					
Grants and donations	(2)	64,802	49,397	114,199	103,166
Premises hire		9,825	-	9,825	6,538
Fees		616	-	616	1,938
Bank interest		963	-	963	79
Other income		431	-	431	-
<b>Total income</b>		<u>76,637</u>	<u>49,397</u>	<u>126,034</u>	<u>111,721</u>
<b>Expenditure on:</b>					
Charitable grants and donations		940	-	940	618
Church activities	(3)	79,228	36,029	115,257	95,431
Management and administration	(4)	3,092	-	3,092	2,255
<b>Total expenditure</b>		<u>83,260</u>	<u>36,029</u>	<u>119,289</u>	<u>98,304</u>
<b>Net income / (expenditure)</b>		(6,623)	13,368	6,745	13,417
<b>Fund balances brought forward</b>		<u>45,556</u>	<u>39,675</u>	<u>85,231</u>	<u>71,814</u>
<b>Fund balances carried forward</b>	(5)	<u>38,933</u>	<u>53,043</u>	<u>91,976</u>	<u>85,231</u>

All income and expenditure derive from continuing activities

**The Parochial Church Council of the Ecclesiastical Parish of  
Christ Church Upper Armley  
Balance sheet as at 31 December 2024**

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total £	2023 Total £
<b>Current assets</b>					
Debtors and prepayments	(6)	13,401	3,500	16,901	13,045
Cash at bank and in hand	(7)	25,942	49,543	75,485	72,666
<b>Total current assets</b>		<u>39,343</u>	<u>53,043</u>	<u>92,386</u>	<u>85,711</u>
<b>Current liabilities: amounts falling due within one year</b>					
Creditors and accruals	(8)	410	-	410	480
<b>Total current liabilities</b>		<u>410</u>	<u>-</u>	<u>410</u>	<u>480</u>
<b>Net current assets / (liabilities)</b>		<u>38,933</u>	<u>53,043</u>	<u>91,976</u>	<u>85,231</u>
<b>Net assets</b>		<u>38,933</u>	<u>53,043</u>	<u>91,976</u>	<u>85,231</u>
<b>Funds</b>					
Unrestricted funds					
General unrestricted funds		24,933	-	24,933	31,556
Designated funds	(9)	14,000	-	14,000	14,000
Total unrestricted funds		38,933	-	38,933	45,556
Restricted funds	(5)	-	53,043	53,043	39,675
<b>Total funds</b>		<u>38,933</u>	<u>53,043</u>	<u>91,976</u>	<u>85,231</u>

The financial statements were approved at a meeting of the trustees and signed on its behalf by:

Signed: Stephen Appleton

Date: 8 April 2025

Name: Stephen Appleton - Churchwarden

# **The Parochial Church Council of the Ecclesiastical Parish of Christ Church Upper Armley**

## **Notes to the accounts for the year ended 31 December 2024**

### **1 Accounting policies**

#### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

#### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

#### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

#### **Grants and donations**

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

#### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

#### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

#### **Consecrated property**

Consecrated property is excluded from the financial statements in accordance with the Charities Act 2011. Costs associated with the maintenance and improvement of such assets are written off in the SOFA in the year they are incurred.

#### **Tangible fixed assets**

Expenditure on moveable fixed assets costing more than £9,000 is capitalised and depreciated at rates calculated to write off the cost on a straight line basis over their expected useful economic lives.

#### **Fund accounting**

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

**The Parochial Church Council of the Ecclesiastical Parish of  
Christ Church Upper Armley**

**Notes to the accounts for the year ended 31 December 2024**

2 Grants and donations	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	£	£	£	£
Contributions from church members	64,802	18,808	83,610	71,744
Department for Culture, Media & Sport (Listed Places of Worship)	-	2,773	2,773	-
The Archbishops' Council (Give to Go Green Round 1)	-	2,550	2,550	-
The Archbishops' Council (Give to Go Green Round 2)	-	10,000	10,000	-
The Archbishops' Council (Buildings for Mission Fund)	-	3,500	3,500	-
Leeds Church Extension Society	-	3,000	3,000	3,000
New Wortley Community Association (Parish Pantry)	-	1,266	1,266	670
New Wortley Community Association (Warm Spaces)	-	1,000	1,000	500
Venerable Bede Bramley	-	-	-	15,360
Armley Helping Hands	-	-	-	2,500
East Keswick PCC	-	-	-	1,600
Leeds City Council	-	-	-	650
Voluntary Action Leeds	-	-	-	500
Other donations	-	6,500	6,500	6,642
	<u>64,802</u>	<u>49,397</u>	<u>114,199</u>	<u>103,166</u>
<b>3 Church activities</b>	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	£	£	£	£
Parish Share	31,200	-	31,200	28,800
Utilities	15,928	-	15,928	13,107
Maintenance of church building & churchyard	9,066	17,319	26,385	18,518
Enhancements to church building & churchyard	-	5,100	5,100	-
Cleaning & waste disposal	10,099	-	10,099	8,437
Insurance	6,088	-	6,088	5,808
Support payments	-	6,631	6,631	3,910
Parish Pantry/Warm Spaces	-	3,173	3,173	3,604
Fundraiser costs	-	3,593	3,593	3,420
Outreach	2,131	-	2,131	2,792
Clergy expenses	894	-	894	2,612
Security system	1,483	-	1,483	951
Children's & youth work expenses	352	213	565	878
Upkeep of services	697	-	697	626
Other costs	1,290	-	1,290	1,968
	<u>79,228</u>	<u>36,029</u>	<u>115,257</u>	<u>95,431</u>
<b>4 Management &amp; administration</b>	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	£	£	£	£
Independent examination	410	-	410	480
Bank charges	150	-	-	217
Other administration costs	2,533	-	2,682	1,558
	<u>3,093</u>	<u>-</u>	<u>3,092</u>	<u>2,255</u>

**The Parochial Church Council of the Ecclesiastical Parish of  
Christ Church Upper Armley**

**Notes to the accounts for the year ended 31 December 2024**

5 Restricted Funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Allchurches Trust	1,000	-	-	-	1,000
Archbishops' Council (Give to Go Green 1)	-	2,550	2,550	-	-
LED lighting (Give to Go Green 1)	-	5,953	2,550	(3,403)	-
Archbishops' Council (Give to Go Green 2)	-	10,000	-	-	10,000
Office roof north pitch (Give to Go Green 2)	-	12,855	-	-	12,855
Archbishops' Council (Buildings for Mission Fund)	-	3,500	3,500	-	-
Armley Good Neighbours Fund 1	21,559	-	11,639	-	9,920
Armley Good Neighbours Fund 2	2,174	-	-	3,403	5,577
Armley Helping Hands	1,512	-	1,512	-	-
Department for Culture, Media & Sport	-	2,773	2,773	-	-
East Keswick PCC	1,000	-	1,000	-	-
Hardship Fund donations	8,130	1,500	1,631	-	7,999
Leeds Church Extension Society	-	3,000	3,000	-	-
New Wortley Community Association (PP)	-	1,266	661	-	605
New Wortley Community Association (WWS)	-	1,000	-	-	1,000
Refugee Support Fund donations	-	5,000	5,000	-	-
Youth Worker Fund donations	4,300	-	213	-	4,087
	<u>39,675</u>	<u>49,397</u>	<u>36,029</u>	<u>-</u>	<u>53,043</u>

**Restricted fund name**

**Purpose of restriction**

Allchurches Trust	Towards supporting refugees primarily from Afghanistan
Archbishops' Council (Give to Go Green 1)	Match funding towards installation of LED lighting
LED lighting (Give to Go Green 1)	Towards installation of LED lighting with excess towards Armley Good Neighbourhoods Fund 1
Archbishops' Council (Give to Go Green 2)	Match funding towards repairs to the office roof primarily the north pitch
Office roof north pitch (Give to Go Green 2)	Towards repairs to the office roof primarily the north pitch
Archbishops' Council (Buildings for Mission Fund)	Towards repairs to north aisle roof
Armley Good Neighbours Fund 1	Restricted donations towards roof repairs
Armley Good Neighbours Fund 2	Funds to be used for the upkeep and improvement of the community space at Christ Church including church roof repairs and provision of better building
Armley Helping Hands	Towards the provision of Warm Welcome Spaces
Department for Culture, Media & Sport	Towards qualifying work on the church roof under the Listed Places of Worship
East Keswick PCC	Towards the cost of the Parish Pantry food bank
Hardship Fund donations	Restricted donations to support people in the local community
Leeds Church Extension Society	Towards the cost of a fundraiser
New Wortley Community Association (PP)	Towards the provision of the Parish Pantry food bank
New Wortley Community Association (WWS)	Towards the provision of Warm Welcome Spaces
Refugee Support Fund donations	Towards cost of supporting refugee visa application
Youth Worker Fund donations	Restricted donations towards the cost of a Youth Worker & youth work

# The Parochial Church Council of the Ecclesiastical Parish of Christ Church Upper Armley

## Notes to the accounts for the year ended 31 December 2024

6 Designated Funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Armley Good Neighbours Fund 2	10,000	-	-	4,000	14,000
Youth Worker Fund	4,000	-	-	(4,000)	-
	<u>14,000</u>	<u>0</u>	<u>0</u>	<u>-</u>	<u>14,000</u>

Fund name	Reason for designation
Armley Good Neighbours Fund 2	Funds to be used for the upkeep and improvement of the community space at Christ Church including church roof repairs and provision of better building access
Youth Worker Fund	Funds designated towards the cost of a Youth Worker & youth work

### Transfer between designated funds

Following an unsuccessful application for additional funds to employ a youth worker, PCC approved (January 2024) the transfer of £4,000 of designated funds from the 'Youth Worker Fund' to the Armley Good Neighbour Fund 2'.

7 Debtors and prepayments	2024 £	2023 £
Accrued income	<u>16,901</u>	<u>13,045</u>
	<u>16,901</u>	<u>13,045</u>

  

8 Cash at bank & in hand	2024 £	2023 £
Cash at bank	75,485	72,666
Cash in hand	-	-
	<u>75,485</u>	<u>72,666</u>

  

9 Creditors and accruals	2024 £	2023 £
Accruals	<u>410</u>	<u>480</u>
	<u>410</u>	<u>480</u>

### 10 Related party transactions

No trustee received any remuneration, benefit or expenses during this or the previous year.

The total aggregate donations from trustees and related parties during the year was £32,500 (2023: £27,241).

Philip Arnold and Stephen Appleton are directors of Christ Church Armley Community Projects Ltd (CCACP). The PCC received £6,200 (2023 £5,520) for hire of office accommodation and facilities for use by CCACP. There are no outstanding balances between the PCC and CCACP at 31 December 2024 (2023 Nil).

**The Parochial Church Council of the Ecclesiastical Parish of  
Christ Church Upper Armley  
Statement of Financial Activities including comparatives for all funds  
(including summary income and expenditure account)  
for the year ended 31 December 2024**

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and donations	64,802	87,942	49,397	15,224	114,199	103,166
Premises hire	9,825	6,538	-	-	9,825	6,538
Fees	616	1,938	-	-	616	1,938
Bank interest	963	79	-	-	963	79
Other income	431	-	-	-	431	-
<b>Total income</b>	<b>76,637</b>	<b>96,497</b>	<b>49,397</b>	<b>15,224</b>	<b>126,034</b>	<b>111,721</b>
<b>Expenditure</b>						
Charitable grants and donations	940	618	-	-	940	618
Church activities	79,228	89,041	36,029	6,390	115,257	95,431
Management and administration	3,092	2,255	-	-	3,092	2,255
<b>Total expenditure</b>	<b>83,260</b>	<b>91,914</b>	<b>36,029</b>	<b>6,390</b>	<b>119,289</b>	<b>98,304</b>
<b>Net income / (expenditure)</b>	<b>(6,623)</b>	<b>4,583</b>	<b>13,368</b>	<b>8,834</b>	<b>6,745</b>	<b>13,417</b>
<b>Fund balances brought forward</b>	<b>45,556</b>	<b>30,259</b>	<b>39,675</b>	<b>41,555</b>	<b>85,231</b>	<b>71,814</b>
<b>Fund balances carried forward</b>	<b>38,933</b>	<b>34,842</b>	<b>53,043</b>	<b>50,389</b>	<b>91,976</b>	<b>85,231</b>

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# Accounts

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**The Parochial Church Council of the Ecclesiastical Parish of  
Christ Church Upper Armley**

Charity number 1138550

**Annual Report and Financial Statements  
for the year ended 31 December 2023**

# **The Parochial Church Council of the Ecclesiastical Parish of Christ Church Upper Armley**

## **Annual Report and Financial Statements for the year ended 31 December 2023**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# **The Parochial Church Council of the Ecclesiastical Parish of Christ Church Upper Armley**

## **Trustees' report for the year ended 31 December 2023**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Rev'd Philip Arnold	Chair	
Rev'd June Cockburn		Retired December 2023
Moyra Thomas	PCC Secretary	
Steve Appleton	Churchwarden	
Isabella Inman	Churchwarden	
John Dunne	Treasurer	
Tricia Shaw		
Alice Easter		Retired April 2023
Alastair Hutchinson		
Davis Shokri		
Laura Stubbs		
Natalie Hirst		
Ruth Sarsfield		
Mark Dearden		
Florence Nwachukwu		Appointed April 2023
<b>Charity number</b>	1138550	Registered in England and Wales
<b>Registered address</b>	<b>Working address</b>	<b>Bankers</b>
22 Hill End Crescent Leeds West Yorkshire LS12 3PW	Christ Church Upper Armley Armley Ridge Road Leeds West Yorkshire LS12 3LE	HSBC Bank plc 33 Park Row LEEDS LS1 1LD

### **Independent examiner**

Simon Bostrom FCIE

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

Governed under the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules.

# **The Parochial Church Council of the Ecclesiastical Parish of Christ Church Upper Armley**

## **Trustees' report (continued) for the year ended 31 December 2023**

### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members of the Church at the Annual General Meeting. A third of the trustees retire by rotation each year at the AGM.

### **Objectives and activities**

#### **The charity's objects**

Promoting in the ecclesiastical parish the whole mission of the Church.

#### **The charity's main activities**

The charity is the Parochial Church Council of Christ Church, which is responsible for providing Christian worship each Sunday and Holy Days, including Holy Communion twice a month. The Christian faith is taught in church and in small groups; there are specific groups for under 16's. Outreach to the local community takes place through courses and through networking.

#### **Public benefit statement**

In setting our objectives and planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular we try to enable ordinary people to live out their faith as part of our parish community through:

- Provision of pastoral care for people living in the parish
- Worship and prayer and learning about the Gospel
- Raising awareness and understanding of religious beliefs and practices;
- Missionary and outreach work

#### **Achievements and performance**

The church has maintained numbers attending services over the past year and in particular people from other cultures are being integrated.

The church has continued to hold separate teaching groups held for children and teenagers on Sundays. As part of our overall care of the congregation we have had for a number of years an emphasis on the care of both children and adults who are classified as having special needs. We also, as part of our pastoral care have an emphasis on caring for the elderly.

The church also supports financially other charities, which are involved in overseas mission, home mission and social concern projects.

#### **Financial review**

The net income for the year was £13,417, including net income of £15,297 on unrestricted funds and net expenditure of £1,880 on restricted funds.

There were insufficient funds available to pay the full Parish Share of £37,481 and a total of £28,800 was given during the year.

When agreeing the budget for 2023 the PCC noted that unfortunately we would not be in a position to pay the full requested amount of Parish Share with an estimated shortfall of approximately £7,000.

Should our finances improve during the year however it was agreed that further payments should be made towards the Parish Share where possible.

# **The Parochial Church Council of the Ecclesiastical Parish of Christ Church Upper Armley**

## **Trustees' report (continued) for the year ended 31 December 2023**

### **Reserves policy**

The trustees aim to keep between approximately three and five months running costs in reserves. This is also to cover emergency building work. This policy will be reviewed at regular intervals as necessary.

The charity's free reserves, excluding fixed assets, at the year end were £45,556.

This figure includes funds designated totalling £14,000 towards roof repairs and the cost of employing a Youth worker. This leaves undesignated free reserves of 31,556. More detail is provided in note 9.

Approved by the board of trustees on 12/02/2024

John Anthony Dunne (Trustee)

# **The Parochial Church Council of the Ecclesiastical Parish of Christ Church Upper Armley**

## **Independent examiner's report to the trustees of The Parochial Church Council of the Ecclesiastical Parish of Christ Church Upper Armley**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023, which are set out on pages 6 to 12.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Bostrom FCIE

13/02/2024

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**The Parochial Church Council of the Ecclesiastical Parish of  
Christ Church Upper Armley  
Statement of Financial Activities  
(including summary income and expenditure account)  
for the year ended 31 December 2023**

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	87,942	15,224	103,166	97,818
Premises hire		6,538	-	6,538	5,099
Fees		1,938	-	1,938	1,197
Bank interest		79	-	79	-
Other income		-	-	-	460
<b>Total income</b>		<u>96,497</u>	<u>15,224</u>	<u>111,721</u>	<u>104,574</u>
<b>Expenditure on:</b>					
Charitable grants and donations		618	-	618	1,645
Church activities	(3)	78,327	17,104	95,431	66,383
Management and administration	(4)	2,255	-	2,255	8,128
<b>Total expenditure</b>		<u>81,200</u>	<u>17,104</u>	<u>98,304</u>	<u>76,156</u>
<b>Net income / (expenditure)</b>		<u>15,297</u>	<u>(1,880)</u>	<u>13,417</u>	<u>28,418</u>
<b>Fund balances brought forward</b>		<u>30,259</u>	<u>41,555</u>	<u>71,814</u>	<u>43,396</u>
<b>Fund balances carried forward</b>	(5)	<u>45,556</u>	<u>39,675</u>	<u>85,231</u>	<u>71,814</u>

All incoming resources and resources expended derive from continuing activities.

**The Parochial Church Council of the Ecclesiastical Parish of  
Christ Church Upper Armley**

**Balance sheet**

**as at 31 December 2023**

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Current assets</b>				
Debtors and prepayments	(6) 13,045	-	13,045	12,928
Cash at bank and in hand	(7) 32,991	39,675	72,666	59,276
<b>Total current assets</b>	<u>46,036</u>	<u>39,675</u>	<u>85,711</u>	<u>72,204</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(8) 480	-	480	390
<b>Total current liabilities</b>	<u>480</u>	<u>-</u>	<u>480</u>	<u>390</u>
<b>Net current assets / (liabilities)</b>	<u>45,556</u>	<u>39,675</u>	<u>85,231</u>	<u>71,814</u>
<b>Net assets</b>	<u>45,556</u>	<u>39,675</u>	<u>85,231</u>	<u>71,814</u>
<b>Funds</b>				
Unrestricted funds				
General unrestricted funds	31,556	-	31,556	30,259
Designated funds	(9) 14,000	-	14,000	-
Unrestricted funds	<u>45,556</u>	<u>-</u>	<u>45,556</u>	<u>30,259</u>
Restricted funds	<u>-</u>	<u>39,675</u>	<u>39,675</u>	<u>41,555</u>
<b>Total funds</b>	<u>45,556</u>	<u>39,675</u>	<u>85,231</u>	<u>71,814</u>

The financial statements were approved by the board of trustees on 12/02/2024

John Anthony Dunne (Trustee)

# **The Parochial Church Council of the Ecclesiastical Parish of Christ Church Upper Armley Notes to the accounts for the year ended 31 December 2023**

## **1 Accounting policies**

### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.  
There has been no change to the accounting policies since last year.  
No changes have been made to the accounts for previous years.

### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.  
Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

### **Tangible fixed assets**

All building refurbishment costs are written off in the year of expenditure. Depreciation is provided on tangible fixed assets costing more than £9,000 at rates calculated to write off the cost on a straight line basis over their expected useful economic lives.

### **Fund accounting**

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

**The Parochial Church Council of the Ecclesiastical Parish of  
Christ Church Upper Armley  
Notes to the accounts continued  
for the year ended 31 December 2023**

<b>2 Grants and donations</b>	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Contributions from church members	71,744	-	71,744	74,259
Venerable Bede Bramley	15,360		15,360	-
Leeds City Council (LCC)	-	650	650	-
Armley Helping Hands	-	2,500	2,500	-
Voluntary Action Leeds	-	500	500	-
East Keswick PCC	-	1,600	1,600	-
Leeds Church Extension Society (LCES)	-	3,000	3,000	-
New Wortley Community Association (NWCA)	-	500	500	-
Other donations	838	6,474	7,312	10,609
Previous year grants	-	-	-	12,950
	<u>87,942</u>	<u>15,224</u>	<u>103,166</u>	<u>97,818</u>

<b>3 Church activities</b>	2023	2022
	Total	Total
	funds	funds
	£	£
Utilities	13,107	5,041
Insurance	5,808	5,377
Maintenance of buildings and churchyards	18,518	5,350
Cleaning	8,437	10,462
Security system	951	856
Parish Share	28,800	26,200
Clergy expenses	2,612	2,236
Children's work expenses	878	365
Upkeep of Services	626	1,584
Outreach	2,792	2,248
Parish Pantry/Warm Spaces	3,604	4,932
Fundraiser costs	3,420	-
Support payments	3,910	-
Other costs	1,968	1,732
	<u>95,431</u>	<u>66,383</u>

<b>4 Management and administration</b>	2023	2022
	Total	Total
	funds	funds
	£	£
Salaries NI and pensions	-	7,052
Independent examination	480	390
Bank charges	217	-
Other admin costs	1,558	686
	<u>2,255</u>	<u>8,128</u>

**The Parochial Church Council of the Ecclesiastical Parish of  
Christ Church Upper Armley  
Notes to the accounts continued  
for the year ended 31 December 2023**

**4a Staff costs and numbers**

	2023	2022
	£	£
Gross salaries	-	7,052
Social security costs	-	-
Pensions	-	-
	<u>-</u>	<u>7,052</u>

The average number of employees during the year was 0, being an average of 0 full time equivalent (2022: 1, 1 FTE). There were no employees with emoluments above £60,000.

<b>5 Restricted funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Armley Good Neighbours Fund 1	21,559	-	-	-	21,559
Armley Good Neighbours Fund 2	-	2,174	-	-	2,174
Allchurches Trust	4,210	-	3,210	-	1,000
Tower Fund	836	-	836	-	-
Hardship Fund donations	11,780	-	3,650	-	8,130
NWCA Parish Pantry	670	-	670	-	-
Leeds Diocese Energy Grant	2,500	-	2,500	-	-
Youth Worker fund donations	-	4,300	-	-	4,300
LCES	-	3,000	3,000	-	-
Armley Helping Hands	-	2,500	988	-	1,512
LCC food parcels	-	300	300	-	-
Voluntary Action Leeds	-	500	500	-	-
East Keswick PCC	-	1,600	600	-	1,000
LCC MICE	-	150	150	-	-
LCC MICE	-	200	200	-	-
NWCA	-	500	500	-	-
	<u>41,555</u>	<u>15,224</u>	<u>17,104</u>	<u>-</u>	<u>39,675</u>

**5 Restricted funds - continued**

<b>Fund name</b>	<b>Purpose of restriction</b>
Armley Good Neighbours Fund 1	Restricted donations towards roof repairs.
Armley Good Neighbours Fund 2	Funds to be used for upkeep and improvement of the community space at Christ Church including essential church roof repairs and provision of disabled access.
Allchurches Trust	Towards supporting Afghan refugees.
Tower Fund	Restricted donations to be used for bell tower repairs
Hardship Fund donations	Funds contributed to support people in the community.
NWCA Parish Pantry	Grant from New Wortley Community Association to support the Parish Pantry food bank and other community services.
Leeds Diocese Energy Grant	Towards heating costs.
Youth Worker fund donations	Restricted donations towards the cost of a Youth Worker.
LCES	Towards the cost of a Fundraiser.
Armley Helping Hands	Towards the provision of warm spaces.
LCC food parcels	Towards food parcels.
Voluntary Action Leeds	Towards the provision of warm spaces.
East Keswick PCC	Towards the running of our Parish Pantry Food Bank.
LCC MICE	Towards the running of our Parish Pantry Food Bank.
LCC MICE	Towards the running of our Parish Pantry Food Bank.
NWCA	Towards the running of our Parish Pantry Food Bank.

**The Parochial Church Council of the Ecclesiastical Parish of  
Christ Church Upper Armley  
Notes to the accounts continued  
for the year ended 31 December 2023**

<b>6 Debtors and prepayments</b>	2023	2022
	£	£
Accrued income	13,045	12,928
	<u>13,045</u>	<u>12,928</u>

<b>7 Cash at bank and in hand</b>	2023	2022
	£	£
Cash at bank	72,666	59,276
Cash in hand	-	-
	<u>72,666</u>	<u>59,276</u>

<b>8 Creditors and accruals</b>	2023	2022
	£	£
Accruals	480	390
	<u>480</u>	<u>390</u>

<b>9 Designated funds</b>	Balance b/f	Outgoing	Transfers	Balance c/f
	£	£	£	£
Armley Good Neighbours Fund 2	-	-	10,000	10,000
Youth worker fund	-	-	4,000	4,000
	<u>-</u>	<u>-</u>	<u>14,000</u>	<u>14,000</u>

<b>Fund name</b>	<b>Reason for designation</b>
Armley Good Neighbours Fund 2	Funds to be used for upkeep and improvement of the community space at Christ Church including essential church roof repairs and provision of disabled access.
Youth worker fund	Funds designated towards the costs of employing a Youth worker.

**10 Related party transactions**

**Donations from trustees and related parties**

The total aggregate donations from trustees and related parties during the year was £27,241 (2022: £22,755).

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Other related party transactions**

Philip Arnold and Steve Appleton are directors of Christ Church Armley Community Projects Ltd (CCACP). The PCC received £5,520 (2022 £3,940) for hire of office accommodation and facilities for use by CCACP. There are no outstanding balances between the PCC and CCACP at 31 December 2023 (2022 Nil).

**The Parochial Church Council of the Ecclesiastical Parish of Christ  
Church Upper Armley  
Statement of Financial Activities including comparatives for all funds  
(including summary income and expenditure account)  
for the year ended 31 December 2023**

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income</b>						
Grants and donations	87,942	71,948	15,224	25,870	103,166	97,818
Premises hire	6,538	5,099	-	-	6,538	5,099
Fees	1,938	1,197	-	-	1,938	1,197
Bank interest	79	-	-	-	79	-
Other income	-	460	-	-	-	460
<b>Total income</b>	<b>96,497</b>	<b>78,704</b>	<b>15,224</b>	<b>25,870</b>	<b>111,721</b>	<b>104,574</b>
<b>Expenditure</b>						
Charitable grants and donations	618	1,645	-	-	618	1,645
Church activities	78,327	59,993	17,104	6,390	95,431	66,383
Management and administration	2,255	8,128	-	-	2,255	8,128
<b>Total expenditure</b>	<b>81,200</b>	<b>69,766</b>	<b>17,104</b>	<b>6,390</b>	<b>98,304</b>	<b>76,156</b>
<b>Net income / (expenditure)</b>	<b>15,297</b>	<b>8,938</b>	<b>(1,880)</b>	<b>19,480</b>	<b>13,417</b>	<b>28,418</b>
<b>Fund balances brought forward</b>	<b>30,259</b>	<b>21,321</b>	<b>41,555</b>	<b>22,075</b>	<b>71,814</b>	<b>43,396</b>
<b>Fund balances carried forward</b>	<b>45,556</b>	<b>30,259</b>	<b>39,675</b>	<b>41,555</b>	<b>85,231</b>	<b>71,814</b>

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# Accounts

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**The Parochial Church Council of the Ecclesiastical Parish of**  
**Christ Church Upper Armley**

Registered Charity Number 1138550

**Annual Report and Financial Statements**  
**for the period 01 January 2022 to 31 December 2022**

**The Parochial Church Council of the Ecclesiastical Parish  
of  
Christ Church Upper Armley**

**Annual Report and Financial Statements  
for the period 01 January 2022 to 31 December 2022**

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# **The Parochial Church Council of the Ecclesiastical Parish of**

## **Christ Church Upper Armley**

### **Trustees' report for the period 01 January 2022 to 31 December 2022**

#### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Rev'd Philip Arnold	Chair	
Rev'd June Cockburn		
Moyra Thomas	PCC Secretary	
Denise Thompson	Churchwarden	Retired May 2022
Steve Appleton	Churchwarden	
Isabelle Inman	Churchwarden	Appointed May 2022
John Dunne	Treasurer	
Tim Harness		Retired August 2022
Tricia Shaw		
Alice Easter		
Alastair Hutchinson		
Davis Shokri		
Laura Stubbs		
Natalie Hirst		
Ruth Sarsfield		Appointed May 2022
Mark Dearden		Appointed May 2022

**Charity number** Registered as a charity by the Charity Commission on 25 October 2010 (number 1138550)

<b>Registered address</b>	<b>Working address</b>	<b>Bankers</b>
22 Hill End Crescent Leeds West Yorkshire LS12 3PW	Christ Church Upper Armley Armley Ridge Road Leeds West Yorkshire LS12 3LE	HSBC Bank plc 33 Park Row LEEDS LS1 1LD

**Independent examiner**  
Simon Bostrom

**West Yorkshire Community Accounting Service**  
Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

#### **Structure, governance and management**

Governed under the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules.

# **The Parochial Church Council of the Ecclesiastical Parish of**

## **Christ Church Upper Armley**

### **Trustees' report (continued) for the period 01 January 2022 to 31 December 2022**

#### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members of the Church at the Annual General Meeting. A third of the trustees retire by rotation each year at the AGM.

#### **Objectives and activities**

##### **The charity's objects**

Promoting in the ecclesiastical parish the whole mission of the Church.

In setting our objectives and planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular we try to enable ordinary people to live out their faith as part of our parish community through:

- Provision of pastoral care for people living in the parish
- Worship and prayer and learning about the Gospel
- Raising awareness and understanding of religious beliefs and practices;
- Missionary and outreach work

##### **The charity's main activities**

The charity is the Parochial Church Council of Christ Church, which is responsible for providing Christian worship each Sunday and Holy Days, including Holy Communion twice a month. The Christian faith is taught in church and in small groups; there are specific groups for under 16's. Outreach to the local community takes place through courses and through networking.

##### **Achievements and performance**

The church has maintained numbers attending services over the past year and in particular people from other cultures are being integrated.

The church has continued to hold separate teaching groups held for children and teenagers on Sundays. As part of our overall care of the congregation we have had for a number of years an emphasis on the care of both children and adults who are classified as having special needs. We also, as part of our pastoral care have an emphasis on caring for the elderly.

The church also supports financially other charities, which are involved in overseas mission, home mission and social concern projects.

##### **Financial review**

The net income for the year was £28,418 including net income of £19,480 on restricted funds

There were insufficient funds available to pay the full Parish Share of £35,609 and a total of £26,200 was given during the year.

When agreeing the budget for 2022 the PCC noted that unfortunately we would not be in a position to pay the full requested amount of Parish Share with an estimated shortfall of at least £10,000.

Should our finances improve during the year however it was agreed that further payments should be made towards the Parish Share where possible.

##### **Reserves policy**

Unrestricted general funds of £30,259 were held at 31 December 2022

The trustees aim to keep approximately three months running costs in reserves. This is also to cover emergency building work. This policy will be reviewed at regular intervals as necessary.

# **The Parochial Church Council of the Ecclesiastical Parish of**

## **Christ Church Upper Armley**

### **Trustees' report (continued) for the period 01 January 2022 to 31 December 2022**

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

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

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.'

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

Signed on behalf of the board of trustees:

Signed: John A Dunne

Date: 13th March 2023

# **The Parochial Church Council of the Ecclesiastical Parish of**

## **Christ Church Upper Armley**

I report to the charity trustees on my examination of the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 6 to 11.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed : Simon Bostrom

Date: 17th March 2023

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**The Parochial Church Council of the Ecclesiastical Parish of  
Christ Church Upper Armley  
Statement of Financial Activities for the period 01 January 2022 to 31 December 2022**

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total £	2021 Total £
<b>Income</b>	(2)				
Voluntary income		71,948	12,920	84,868	68,171
Other income		6,756	12,950	19,706	13,277
<b>Total income</b>		<u>78,704</u>	<u>25,870</u>	<u>104,574</u>	<u>81,448</u>
<b>Expenditure</b>	(3)				
Grants paid out		1,645	-	1,645	1,905
Activities directly relating to the work of the church		59,993	6,390	66,383	63,531
Church management and administration		8,128	-	8,128	5,787
<b>Total expenditure</b>		<u>69,766</u>	<u>6,390</u>	<u>76,156</u>	<u>71,223</u>
<b>Net incoming resources</b>		8,938	19,480	28,418	10,225
<b>Net movement in funds</b>		<u>8,938</u>	<u>19,480</u>	<u>28,418</u>	<u>10,225</u>
<b>Total funds brought forward</b>		21,321	22,075	43,396	33,171
<b>Total funds carried forward</b>	(5)	<u>30,259</u>	<u>41,555</u>	<u>71,814</u>	<u>43,396</u>

**The Parochial Church Council of the Ecclesiastical Parish of  
Christ Church Upper Armley  
Balance sheet as at 31 December 2022**

	Notes	2022	2022	2022	2021
		Unrestricted funds £	Restricted funds £	Total £	Total £
<b>Current assets</b>					
Debtors and prepayments	(6)	12,928	-	12,928	10,017
Cash at bank and in hand		17,721	41,555	59,276	33,769
<b>Total current assets</b>		<u>30,649</u>	<u>41,555</u>	<u>72,204</u>	<u>43,786</u>
<b>Current liabilities: amounts falling due within one year</b>					
Creditors and accruals	(7)	390	-	390	390
<b>Total current liabilities</b>		<u>390</u>	<u>-</u>	<u>390</u>	<u>390</u>
<b>Net assets</b>		<u>30,259</u>	<u>41,555</u>	<u>71,814</u>	<u>43,396</u>
<b>Funds</b>					
Unrestricted funds		30,259	-	30,259	21,321
Restricted funds		-	41,555	41,555	22,075
<b>Total funds</b>	(5)	<u>30,259</u>	<u>41,555</u>	<u>71,814</u>	<u>43,396</u>

The financial statements were approved at a meeting of the trustees and signed on its behalf by:

Signed: John A Dunne

Date: 13th March 2023

Name: John A Dunne - Treasurer

# **The Parochial Church Council of the Ecclesiastical Parish of**

## **Christ Church Upper Armley**

### **Notes to the accounts**

#### **for the period 01 January 2022 to 31 December 2022**

##### **1 Accounting policies**

###### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.  
No changes have been made to the accounts for previous years.

###### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

###### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

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

###### **Grants and donations**

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

###### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

###### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

###### **Tangible fixed assets**

All building refurbishment costs are written off in the year of expenditure. Depreciation is provided on tangible fixed assets costing more than £3,000 at rates calculated to write off the cost on a straight line basis over their expected useful economic lives.

###### **Fund accounting**

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in Note 5 to the accounts.

# The Parochial Church Council of the Ecclesiastical Parish of Christ Church Upper Armley

## Notes to the accounts for the period 01 January 2022 to 31 December 2022

### 2 Income

	2022	2021
	£	£
Voluntary Income		
Contributions from church members	74,259	58,759
Donations	10,609	9,412
	84,868	68,171
Other Income		
Hire of premises	5,099	2,510
Fees	1,197	533
Calendar sales	-	300
Insurance claim	-	2,386
Grants received	12,950	7,548
Other	460	-
	19,706	13,277

### 3 Expenditure

	2022	2021
	£	£
Grants paid out		
Charitable Donations	1,645	1,905
	1,645	1,905
Activities directly relating to the work of the church		
Utilities	5,041	8,797
Insurance	5,377	5,145
Maintenance of buildings and churchyards	5,350	7,886
Cleaning	10,462	8,984
Security system	856	871
Parish Share	26,200	24,000
Clergy expenses	2,236	1,342
Childrens work expenses	365	332
Upkeep of Services	1,584	2,029
Outreach	2,248	1,337
Parish Pantry	4,932	2,597
Other costs	1,732	211
	66,383	63,531
Independent examination fees (Included in Church Administration Costs)	390	390

**The Parochial Church Council of the Ecclesiastical Parish of  
Christ Church Upper Armley  
Notes to the accounts for the period 01 January 2022 to 31 December 2022**

**4 Staff costs and numbers**

	2022	2021
Payroll Costs		
	£	£
Gross Salaries	7,052	9,727
Employers NI	-	-
Pension Contributions	-	-
	<u>7,052</u>	<u>9,727</u>
Average number employees during the year	1	1
Full time equivalent	1	1

**5 Movement in funds**

	Balance b/f £	Incoming £	Outgoing £	Balance c/f £
Unrestricted funds:				
General	21,321	79,027	(69,766)	30,582
Restricted Funds:				
Contributions to Roof Repairs	21,239	320	-	21,559
Support for Afgan Refugees	-	5,000	(790)	4,210
Tower Fund	836	-	-	836
Hardship Fund donations	-	12,600	(820)	11,780
Parish Pantry	-	5,450	(4,780)	670
Energy Grant	-	2,500	-	2,500
	<u>43,396</u>	<u>104,897</u>	<u>(76,156)</u>	<u>72,137</u>

**Fund name**

**Purpose of designation**

Restricted funds:	
Roof Repair Fund	Funds to be used for roof repair project.
Leeds Diocesan Board of Finance	Funds to be used to assist with energy costs
Tower Fund	Funds to be used for bell tower repairs
Allchurches Trust Ltd	Funds to be used to support Afgan refugees
Wortley Community Association	Funds to support Parish Pantry food bank and other community services
Hardship Fund	Funds contributed to support people in the community

**6 Debtors**

	2022	2021
	£	£
Inland Revenue - Gift aid tax recoverable	<u>12,928</u>	<u>10,017</u>

**7 Creditors**

	2022	2021
Independent examination	<u>390</u>	<u>390</u>

**8 Trustee expenses**

No trustee received any expenses during this year or the previous year.

**9 Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**10 Donations from trustees and related parties**

The total aggregate donations from trustees and related parties during the year was £22,755 (2021: £18,415).

**11 Related party transactions**

Philip Arnold and Steve Appleton are directors of Christ Church Armley Community Projects Ltd (CCACP). The PCC received £3,940 (2021 £2,260) for hire of office accommodation and facilities for use by CCACP. There are no outstanding balances between the PCC and CCACP at 31 December 2022 (2021 Nil).

**The Parochial Church Council of the Ecclesiastical Parish of  
Christ Church Upper Armley**

**Statement of Financial Activities including comparatives for all funds  
(including summary income and expenditure account)  
for the year ended 31 December 2022**

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income</b>						
Voluntary income	71,948	59,235	12,920	8,936	84,868	68,171
Other income	6,756	5,429	12,950	7,848	19,706	13,277
<b>Total income</b>	<b>78,704</b>	<b>64,664</b>	<b>25,870</b>	<b>16,784</b>	<b>104,574</b>	<b>81,448</b>
<b>Expenditure</b>						
Grants paid out	1,645	1,905	-	-	1,645	1,905
Activities directly relating to the work of the church	59,993	53,769	6,390	9,762	66,383	63,531
Church management and administration	8,128	5,160	-	627	8,128	5,787
<b>Total expenditure</b>	<b>69,766</b>	<b>60,834</b>	<b>6,390</b>	<b>10,389</b>	<b>76,156</b>	<b>71,223</b>
<b>Net movement in funds</b>	<b>8,938</b>	<b>3,830</b>	<b>19,480</b>	<b>6,395</b>	<b>28,418</b>	<b>10,225</b>
<b>Fund balances brought forward</b>	<b>21,321</b>	<b>17,491</b>	<b>22,075</b>	<b>15,680</b>	<b>43,396</b>	<b>33,171</b>
<b>Fund balances carried forward</b>	<b>30,259</b>	<b>21,321</b>	<b>41,555</b>	<b>22,075</b>	<b>71,814</b>	<b>43,396</b>

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# Accounts

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**The Parochial Church Council of the Ecclesiastical Parish of**  
**Christ Church Upper Armley**

Registered Charity Number 1138550

**Annual Report and Financial Statements**  
**for the period 01 January 2021 to 31 December 2021**

**The Parochial Church Council of the Ecclesiastical Parish  
of**

**Christ Church Upper Armley**

**Annual Report and Financial Statements**

**for the period 01 January 2021 to 31 December 2021**

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Statement of financial activities	6
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# **The Parochial Church Council of the Ecclesiastical Parish of**

## **Christ Church Upper Armley**

### **Trustees' report for the period 01 January 2021 to 31 December 2021**

#### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Rev'd Philip Arnold	Chair	
Rev'd June Cockburn		Appointed June 2021
Moyra Thomas	PCC Secretary	
Denise Thompson	Churchwarden	
Steve Appleton	Churchwarden	
Allan Langton	Churchwarden	Retired April 2021
John Dunne	Treasurer	
Tim Harness		
Tom Bright		Retired September 2021
Tricia Shaw		
Bukola Campbell		Retired April 2021
Alice Easter		
Alastair Hutchinson		
Davis Shokri		Appointed April 2021
Laura Stubbs		Appointed May 2021
Natalie Hirst		Appointed May 2021

**Charity number** Registered as a charity by the Charity Commission on 25 October 2010 (number 1138550)

**Registered address**  
22 Hill End Crescent  
Leeds  
West Yorkshire  
LS12 3PW

**Working address**  
Christ Church Upper Armley  
Armley Ridge Road  
Leeds  
West Yorkshire  
LS12 3LE

**Bankers**  
HSBC Bank plc  
33 Park Row  
LEEDS  
LS1 1LD

**Independent examiner**  
Claire Welling

**West Yorkshire Community Accounting Service**  
Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

#### **Structure, governance and management**

Governed under the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules.

# **The Parochial Church Council of the Ecclesiastical Parish of**

## **Christ Church Upper Armley**

### **Trustees' report (continued) for the period 01 January 2021 to 31 December 2**

#### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members of the Church at the Annual General Meeting. A third of the trustees retire by rotation each year at the AGM.

#### **Objectives and activities**

##### **The charity's objects**

Promoting in the ecclesiastical parish the whole mission of the Church.

In setting our objectives and planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular we try to enable ordinary people to live out their faith as part of our parish community through:

- Provision of pastoral care for people living in the parish
- Worship and prayer and learning about the Gospel
- Raising awareness and understanding of religious beliefs and practices;
- Missionary and outreach work

##### **The charity's main activities**

The charity is the Parochial Church Council of Christ Church, which is responsible for providing Christian worship each Sunday and Holy Days, including Holy Communion twice a month. The Christian faith is taught in church and in small groups; there are specific groups for under 16's. Outreach to the local community takes place through courses and through networking.

##### **Achievements and performance**

The church has maintained numbers attending services over the past year and in particular people from other cultures are being integrated.

The church has continued to hold separate teaching groups held for children and teenagers on Sundays. As part of our overall care of the congregation we have had for a number of years an emphasis on the care of both children and adults who are classified as having special needs. We also, as part of our pastoral care have an emphasis on caring for the elderly.

The church also supports financially other charities, which are involved in overseas mission, home mission and social concern projects.

##### **Financial review**

The net income for the year was £10,225 including net income of £6,395 on restricted funds and £3,830 on unrestricted funds.

There were insufficient funds available to pay the full Parish Share of £35,213 and a total of £24,000 was given during the year.

When agreeing the budget for 2022 the PCC noted that unfortunately we would not be in a position to pay the full requested amount of Parish Share with an estimated shortfall of at least £10,000.

Should our finances improve during the year however it was agreed that further payments should be made towards the Parish Share where possible.

##### **Reserves policy**

Unrestricted general funds of £21,321 were held at 31 December 2021

The trustees aim to keep approximately three months running costs in reserves. This is also to cover emergency building work. This policy will be reviewed at regular intervals as necessary.

# **The Parochial Church Council of the Ecclesiastical Parish of**

## **Christ Church Upper Armley**

### **Trustees' report (continued) for the period 01 January 2021 to 31 December 2021**

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

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

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.'

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

Signed on behalf of the board of trustees:

Signed: J.A.Dunne

Date: 3/3/2022

# **The Parochial Church Council of the Ecclesiastical Parish of**

## **Christ Church Upper Armley**

I report to the charity trustees on my examination of the accounts of the Trust for the year ended 31 December 2021, which are set out on pages 6 to 11.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: ..... Name: Claire Welling

Date: 3/3/2022

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**The Parochial Church Council of the Ecclesiastical Parish of  
Christ Church Upper Armley  
Statement of Financial Activities for the period 01 January 2021 to 31 December 2021**

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total £	2020 Total £
<b>Income</b>	(2)				
Voluntary income		58,170	8,936	67,106	56,322
Other income		5,429	7,848	13,277	9,834
<b>Total income</b>		<u>63,599</u>	<u>16,784</u>	<u>80,383</u>	<u>66,156</u>
<b>Expenditure</b>	(3)				
Grants paid out		840	-	840	2,463
Activities directly relating to the work of the church		53,769	9,762	63,531	51,981
Church management and administration		5,160	627	5,787	6,696
<b>Total expenditure</b>		<u>59,769</u>	<u>10,389</u>	<u>70,158</u>	<u>61,140</u>
<b>Net incoming resources</b>		3,830	6,395	10,225	5,016
<b>Net movement in funds</b>		<u>3,830</u>	<u>6,395</u>	<u>10,225</u>	<u>5,016</u>
<b>Total funds brought forward</b>		17,491	15,680	33,171	28,155
<b>Total funds carried forward</b>	(5)	<u>21,321</u>	<u>22,075</u>	<u>43,396</u>	<u>33,171</u>

**The Parochial Church Council of the Ecclesiastical Parish of  
Christ Church Upper Armley  
Balance sheet as at 31 December 2021**

	Notes	2021	2021	2021	2020
		Unrestricted funds £	Restricted funds £	Total £	Total £
<b>Current assets</b>					
Debtors and prepayments	(6)	10,017	-	10,017	8,738
Cash at bank and in hand		11,694	22,075	33,769	24,823
<b>Total current assets</b>		<u>21,711</u>	<u>22,075</u>	<u>43,786</u>	<u>33,561</u>
<b>Current liabilities: amounts falling due within one year</b>					
Creditors and accruals	(7)	390	-	390	390
<b>Total current liabilities</b>		<u>390</u>	<u>-</u>	<u>390</u>	<u>390</u>
<b>Net assets</b>		<u>21,321</u>	<u>22,075</u>	<u>43,396</u>	<u>33,171</u>
<b>Funds</b>					
Unrestricted funds		21,321	-	21,321	17,491
Restricted funds		-	22,075	22,075	15,680
<b>Total funds</b>	(5)	<u>21,321</u>	<u>22,075</u>	<u>43,396</u>	<u>33,171</u>

The financial statements were approved at a meeting of the trustees and signed on its behalf by:

Signed: J.A.Dunne

Date: 3/3/2022

Name: John A Dunne - Treasurer

# **The Parochial Church Council of the Ecclesiastical Parish of**

## **Christ Church Upper Armley**

### **Notes to the accounts**

#### **for the period 01 January 2021 to 31 December 2021**

##### **1 Accounting policies**

###### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.  
No changes have been made to the accounts for previous years.

###### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

###### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

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

###### **Grants and donations**

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

###### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

###### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

###### **Tangible fixed assets**

All building refurbishment costs are written off in the year of expenditure. Depreciation is provided on tangible fixed assets costing more than £3,000 at rates calculated to write off the cost on a straight line basis over their expected useful economic lives.

###### **Fund accounting**

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in Note 5 to the accounts.

# The Parochial Church Council of the Ecclesiastical Parish of Christ Church Upper Armley

## Notes to the accounts for the period 01 January 2021 to 31 December 2021

### 2 Income

	2021	2020
	£	£
Voluntary Income		
Contributions from church members	57,694	54,322
Donations	9,412	2,000
	<u>67,106</u>	<u>56,322</u>
Other Income		
Hire of premises	2,510	3,080
Fees	533	312
Calendar sales	300	555
Insurance claim	2,386	-
Grants received	7,548	5,439
Other	-	448
	<u>13,277</u>	<u>9,834</u>

### 3 Expenditure

	2021	2020
	£	£
Grants paid out		
Charitable Donations	840	2,463
	<u>840</u>	<u>2,463</u>
Activities directly relating to the work of the church		
Utilities	8,797	8,103
Insurance	5,145	4,916
Maintenance of buildings and churchyards	7,886	3,480
Cleaning	8,984	9,875
Security system	871	911
Parish Share	24,000	24,000
Clergy expenses	1,342	169
Childrens work expenses	332	28
Upkeep of Services	2,029	146
Outreach	1,337	311
Parish Pantry	2,597	-
Other costs	211	42
	<u>63,531</u>	<u>51,981</u>
Independent examination fees (Included in Church Administration Costs)	<u>390</u>	<u>390</u>

**The Parochial Church Council of the Ecclesiastical Parish of  
Christ Church Upper Armley  
Notes to the accounts for the period 01 January 2021 to 31 December 2021**

**4 Staff costs and numbers**

	2021	2020
Payroll Costs	£	£
Gross Salaries	9,727	10,791
Employers NI	-	-
Pension Contributions	-	-
	9,727	10,791
Average number employees during the year	2	2
Full time equivalent	1	1

**5 Movement in funds**

	Balance b/f £	Incoming £	Outgoing £	Balance c/f £
Unrestricted funds: General	17,491	63,599	(59,769)	21,321
Restricted Funds:				
Contributions to Roof Repairs	14,855	8,400	(2,016)	21,239
Leeds Diocesan Board of Finance	825	-	(825)	-
Tower Fund	-	836	-	836
Furlough grant	-	3,135	(3,135)	-
Wortley Community	-	4,413	(4,413)	-
	33,171	80,383	(70,158)	43,396

**Fund name**

**Purpose of designation**

Restricted funds: Roof Repair Fund	Funds to be used for roof repair project.
Leeds Diocesan Board of Finance	Funds to be used to assist with streamed services.
Tower Fund	Funds to be used for bell tower repairs
HMRC Job retention Scheme	Funds to be used to subsidise job retentions.
Wortley Community	Funds to support Parish Pantry food bank and other community services

**6 Debtors**

	2021	2020
	£	£
Inland Revenue - Gift aid tax recoverable	10,017	8,450

**7 Creditors**

	2021	2020
Independent examination	390	390

**8 Trustee expenses**

No trustee received any expenses during this year or the previous year.

**9 Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**10 Funds received as agent**

During the year a total of £1,065 was received via on-line donations acting as an agent for Wortley church to assist with the fundraising for a drive-in carols event. A total of £1,065 was paid to Wortley church and there are no outstanding balances at 31 December 2021.

**11 Related party transactions**

Philip Arnold and Steve Appleton are directors of Christ Church Armley Community Projects Ltd (CCACP). The PCC received £2,260 (2020 £2,880) for hire of office accommodation and facilities for use by CCACP. There are no outstanding balances between the PCC and CCACP at 31 December 2021 (2020 Nil).

**The Parochial Church Council of the Ecclesiastical Parish of  
Christ Church Upper Armley**

**Statement of Financial Activities including comparatives for all funds  
(including summary income and expenditure account)  
for the year ended 31 December 2021**

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income</b>						
Voluntary income	58,170	52,859	8,936	3,463	67,106	56,322
Other income	5,429	3,840	7,848	5,994	13,277	9,834
<b>Total income</b>	<u>63,599</u>	<u>56,699</u>	<u>16,784</u>	<u>9,457</u>	<u>80,383</u>	<u>66,156</u>
<b>Expenditure</b>						
Grants paid out	840	1,000	-	1,463	840	2,463
Activities directly relating to the work of the church	53,769	48,854	9,762	3,127	63,531	51,981
Church management and administration	5,160	5,209	627	1,487	5,787	6,696
<b>Total expenditure</b>	<u>59,769</u>	<u>55,063</u>	<u>10,389</u>	<u>6,077</u>	<u>70,158</u>	<u>61,140</u>
<b>Net movement in funds</b>	3,830	1,636	6,395	3,380	10,225	5,016
<b>Fund balances brought forward</b>	<u>17,491</u>	<u>15,855</u>	<u>15,680</u>	<u>12,300</u>	<u>33,171</u>	<u>28,155</u>
<b>Fund balances carried forward</b>	<u>21,321</u>	<u>17,491</u>	<u>22,075</u>	<u>15,680</u>	<u>43,396</u>	<u>33,171</u>

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# Accounts

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**The Parochial Church Council of the Ecclesiastical Parish of**  
**Christ Church Upper Armley**

Registered Charity Number 1138550

**Annual Report and Financial Statements**  
**for the period 01 January 2020 to 31 December 2020**

**The Parochial Church Council of the Ecclesiastical Parish  
of**

**Christ Church Upper Armley**

**Annual Report and Financial Statements**

**for the period 01 January 2020 to 31 December 2020**

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# **The Parochial Church Council of the Ecclesiastical Parish of**

## **Christ Church Upper Armley**

### **Trustees' report for the period 01 January 2020 to 31 December 2020**

#### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Rev'd Philip Arnold	Chair	Appointed September 2020
Rev'd Dan Ross		Retired September 2020
Moyra Thomas	PCC Secretary	
Margaret Jackson	PCC Secretary	Retired October 2020
Allan Langton	Churchwarden	
Denise Thompson	Churchwarden	
John Dunne	Treasurer	
Emma Parsons		Retired October 2020
Tim Harness		
Tom Bright	Chair	
Tricia Shaw		
Elaine Wyatt		Retired October 2020
Joanne Brophy		Retired October 2020
Ian Brine		Retired October 2020
Bukola Campbell		
Steve Appleton		
Mary Argyle		Retired October 2020
Alice Easter		Appointed October 2020
Alastair Hutchinson		Appointed October 2020

**Charity number** Registered as a charity by the Charity Commission on 25 October 2010 (number 1138550)

<b>Registered address</b>	<b>Working address</b>	<b>Bankers</b>
22 Hill End Crescent Leeds West Yorkshire LS12 3PW	Christ Church Upper Armley Armley Ridge Road Leeds West Yorkshire LS12 3LE	HSBC Bank plc 33 Park Row LEEDS LS1 1LD

**Independent examiner**  
Claire Welling

**West Yorkshire Community Accounting Service**  
Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

#### **Structure, governance and management**

Governed under the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules.

# **The Parochial Church Council of the Ecclesiastical Parish of**

## **Christ Church Upper Armley**

### **Trustees' report (continued) for the period 01 January 2020 to 31 December 2020**

#### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members of the Church at the Annual General Meeting. A third of the trustees retire by rotation each year at the AGM.

#### **Objectives and activities**

##### **The charity's objects**

Promoting in the ecclesiastical parish the whole mission of the Church.

In setting our objectives and planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular we try to enable ordinary people to live out their faith as part of our parish community through:

- Provision of pastoral care for people living in the parish
- Worship and prayer and learning about the Gospel
- Raising awareness and understanding of religious beliefs and practices;
- Missionary and outreach work

##### **The charity's main activities**

The charity is the Parochial Church Council of Christ Church, which is responsible for providing Christian worship each Sunday and Holy Days, including Holy Communion twice a month. The Christian faith is taught in church and in small groups; there are specific groups for under 16's. Outreach to the local community takes place through courses and through networking.

##### **Achievements and performance**

The church has maintained numbers attending services over the past year and in particular people from other cultures are being integrated.

The church has continued to hold separate teaching groups held for children and teenagers on Sundays. As part of our overall care of the congregation we have had for a number of years an emphasis on the care of both children and adults who are classified as having special needs. We also, as part of our pastoral care have an emphasis on caring for the elderly.

The church also supports financially other charities, which are involved in overseas mission, home mission and social concern projects.

##### **Financial review**

The net income for the year was £5,016 including net income of £3,380 on restricted funds

There were insufficient funds available to pay the full Parish Share of £35,213 and a total of £24,000 was given during the year.

When agreeing the budget for 2021 the PCC noted that unfortunately we would not be in a position to pay the full requested amount of Parish Share with an estimated shortfall of at least £10,000.

Should our finances improve during the year however it was agreed that further payments should be made towards the Parish Share where possible.

##### **Reserves policy**

Unrestricted general funds of £17,491 were held at 31 December 2020

The trustees aim to keep approximately three months running costs in reserves. This is also to cover emergency building work. This policy will be reviewed at regular intervals as necessary.

# **The Parochial Church Council of the Ecclesiastical Parish of**

## **Christ Church Upper Armley**

### **Trustees' report (continued) for the period 01 January 2020 to 31 December 2020**

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

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

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.'

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

Signed on behalf of the board of trustees:

Signed: John Dunne

Name: John Dunne

Date: 8/2/21

# **The Parochial Church Council of the Ecclesiastical Parish of**

## **Christ Church Upper Armley**

I report to the charity trustees on my examination of the accounts of the Trust for the year ended 31 December 2020, which are set out on pages 6 to 11.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: C. Welling...      Name: Claire Welling

Date: 9/2/21

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**The Parochial Church Council of the Ecclesiastical Parish of  
Christ Church Upper Armley  
Statement of Financial Activities for the period 01 January 2020 to 31 December 2020**

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total £	2019 Total £
<b>Income</b>	(2)				
Voluntary income		52,859	3,463	56,322	70,291
Other income		3,840	5,994	9,834	9,778
<b>Total income</b>		<u>56,699</u>	<u>9,457</u>	<u>66,156</u>	<u>80,069</u>
<b>Expenditure</b>	(3)				
Grants paid out		1,000	1,463	2,463	500
Activities directly relating to the work of the church		48,854	3,127	51,981	60,579
Church management and administration		5,209	1,487	6,696	6,448
<b>Total expenditure</b>		<u>55,063</u>	<u>6,077</u>	<u>61,140</u>	<u>67,527</u>
<b>Net incoming resources</b>		1,636	3,380	5,016	12,542
<b>Net movement in funds</b>		<u>1,636</u>	<u>3,380</u>	<u>5,016</u>	<u>12,542</u>
<b>Total funds brought forward</b>		15,855	12,300	28,155	15,613
<b>Total funds carried forward</b>	(5)	<u>17,491</u>	<u>15,680</u>	<u>33,171</u>	<u>28,155</u>

**The Parochial Church Council of the Ecclesiastical Parish of  
Christ Church Upper Armley  
Balance sheet as at 31 December 2020**

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total £	2019 Total £
<b>Current assets</b>					
Debtors and prepayments	(6)	8,738	-	8,738	8,450
Cash at bank and in hand		9,143	15,680	24,823	20,095
<b>Total current assets</b>		<u>17,881</u>	<u>15,680</u>	<u>33,561</u>	<u>28,545</u>
<b>Current liabilities: amounts falling due within one year</b>					
Creditors and accruals	(7)	390	-	390	390
<b>Total current liabilities</b>		<u>390</u>	<u>-</u>	<u>390</u>	<u>390</u>
<b>Net assets</b>		<u>17,491</u>	<u>15,680</u>	<u>33,171</u>	<u>28,155</u>
<b>Funds</b>					
Unrestricted funds		17,491	-	17,491	15,855
Restricted funds		-	15,680	15,680	12,300
<b>Total funds</b>	(5)	<u>17,491</u>	<u>15,680</u>	<u>33,171</u>	<u>28,155</u>

The financial statements were approved at a meeting of the trustees and signed on its behalf by:

Signed: John Dunne

Date: 8/2/21

Name: John A Dunne - Treasurer

# **The Parochial Church Council of the Ecclesiastical Parish of**

## **Christ Church Upper Armley**

### **Notes to the accounts**

#### **for the period 01 January 2020 to 31 December 2020**

##### **1 Accounting policies**

###### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.  
No changes have been made to the accounts for previous years.

###### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

###### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

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

###### **Grants and donations**

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

###### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

###### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

###### **Tangible fixed assets**

All building refurbishment costs are written off in the year of expenditure. Depreciation is provided on tangible fixed assets costing more than £3,000 at rates calculated to write off the cost on a straight line basis over their expected useful economic lives.

###### **Fund accounting**

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in Note 5 to the accounts.

# The Parochial Church Council of the Ecclesiastical Parish of Christ Church Upper Armley

## Notes to the accounts for the period 01 January 2020 to 31 December 2020

### 2 Income

	2020	2019
	£	£
Voluntary Income		
Contributions from church members	54,322	57,701
Donations	2,000	12,590
	56,322	70,291
Other Income		
Hire of premises	3,080	4,078
Fees	312	830
Calendar sales	555	700
Insurance claim	-	928
Grants received	5,439	3,200
Other	448	42
	9,834	9,778

### 3 Expenditure

	2020	2019
	£	£
Grants paid out		
Charitable Donations	2,463	500
	2,463	500
Activities directly relating to the work of the church		
Utilities	8,103	8,588
Insurance	4,916	4,991
Maintenance of buildings and churchyards	3,480	10,272
Cleaning	9,875	8,870
Security system	911	576
Parish Share	24,000	24,168
Clergy expenses	169	1,908
Childrens work expenses	28	307
Other costs	499	899
	51,981	60,579
Independent examination fees (Included in Church Administration Costs)	390	390

**The Parochial Church Council of the Ecclesiastical Parish of  
Christ Church Upper Armley  
Notes to the accounts for the period 01 January 2020 to 31 December 2020**

**4 Staff costs and numbers**

	2020	2019
	£	£
Payroll Costs		
Gross Salaries	10,791	9,622
Employers NI	-	-
Pension Contributions	-	-
	10,791	9,622
Average number employees during the year	2	2
Full time equivalent	1	1

**5 Movement in funds**

	Balance b/f £	Incoming £	Outgoing £	Balance c/f £
Unrestricted funds:				
General	15,855	56,699	(55,063)	17,491
Restricted Funds:				
Contributions to Roof Repairs	12,300	2,555	-	14,855
Assistance with streamed services	-	904	(79)	825
Furlough grant	-	4,535	(4,535)	-
Romania Christmas Appeal	-	1,208	(1,208)	-
The Children's Society	-	255	(255)	-
	28,155	66,156	(61,140)	33,171

**Fund name**

**Purpose of designation**

Restricted funds:	
Roof Repair Fund	Funds to be used for roof repair project.
Leeds Diocesan Board of Finance	Funds to be used to assist with streamed services.
HMRC Job retention Scheme	Funds to be used to subsidise job retentions.
Romania Christmas Appeal	Funds to support Romania Children
The Children's Society	Funds to support The Children's Society

**6 Debtors**

	2020	2019
	£	£
Inland Revenue - Gift aid tax recoverable	8,738	8,450

**7 Creditors**

	2020	2019
Independent examination	390	390

**8 Trustee expenses**

No trustee received any expenses during this year or the previous year.

**9 Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**10 Related party transactions**

Philip Arnold is a director of Christ Church Armley Community Projects Ltd (CCACP). The PCC received £2,880 (2019 £3,708) for hire of office accommodation and facilities for use by CCACP. There are no outstanding balances between the PCC and CCACP at 31 December 2020 (2019 Nil).

**The Parochial Church Council of the Ecclesiastical Parish of  
Christ Church Upper Armley**

**Statement of Financial Activities including comparatives for all funds  
(including summary income and expenditure account)  
for the year ended 31 December 2020**

	2020 Unrestricted funds £	2019 Unrestricted funds £	2020 Restricted funds £	2019 Restricted funds £	2020 Total funds £	2019 Total funds £
<b>Income</b>						
Voluntary income	52,859	58,691	3,463	11,600	56,322	70,291
Other income	3,840	5,878	5,994	3,900	9,834	9,778
<b>Total income</b>	<u>56,699</u>	<u>64,569</u>	<u>9,457</u>	<u>15,500</u>	<u>66,156</u>	<u>80,069</u>
<b>Expenditure</b>						
Grants paid out	1,000	500	1,463	-	2,463	500
Activities directly relating to the work of the church	48,854	57,379	3,127	3,200	51,981	60,579
Church management and administration	5,209	6,448	1,487	-	6,696	6,448
<b>Total expenditure</b>	<u>55,063</u>	<u>64,327</u>	<u>6,077</u>	<u>3,200</u>	<u>61,140</u>	<u>67,527</u>
<b>Net movement in funds</b>	1,636	242	3,380	12,300	5,016	12,542
<b>Fund balances brought forward</b>	<u>15,855</u>	<u>15,613</u>	<u>12,300</u>	<u>-</u>	<u>28,155</u>	<u>15,613</u>
<b>Fund balances carried forward</b>	<u>17,491</u>	<u>15,855</u>	<u>15,680</u>	<u>12,300</u>	<u>33,171</u>	<u>28,155</u>