

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

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Contents	Page
Trustees' report	2 to 4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 11

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:

Name	Position	Dates
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)

Registered address	Working address	Bankers
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

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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

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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 £
Income	(2)				
Voluntary income		52,859	3,463	56,322	70,291
Other income		3,840	5,994	9,834	9,778
Total income		<u>56,699</u>	<u>9,457</u>	<u>66,156</u>	<u>80,069</u>
Expenditure	(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
Total expenditure		<u>55,063</u>	<u>6,077</u>	<u>61,140</u>	<u>67,527</u>
Net incoming resources		1,636	3,380	5,016	12,542
Net movement in funds		<u>1,636</u>	<u>3,380</u>	<u>5,016</u>	<u>12,542</u>
Total funds brought forward		15,855	12,300	28,155	15,613
Total funds carried forward	(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 £
Current assets					
Debtors and prepayments	(6)	8,738	-	8,738	8,450
Cash at bank and in hand		9,143	15,680	24,823	20,095
Total current assets		<u>17,881</u>	<u>15,680</u>	<u>33,561</u>	<u>28,545</u>
Current liabilities: amounts falling due within one year					
Creditors and accruals	(7)	390	-	390	390
Total current liabilities		<u>390</u>	<u>-</u>	<u>390</u>	<u>390</u>
Net assets		<u>17,491</u>	<u>15,680</u>	<u>33,171</u>	<u>28,155</u>
Funds					
Unrestricted funds		17,491	-	17,491	15,855
Restricted funds		-	15,680	15,680	12,300
Total funds	(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
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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
	<u>56,322</u>	<u>70,291</u>
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
	<u>9,834</u>	<u>9,778</u>

3 Expenditure

	2020	2019
	£	£
Grants paid out		
Charitable Donations	2,463	500
	<u>2,463</u>	<u>500</u>
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
	<u>51,981</u>	<u>60,579</u>
Independent examination fees (Included in Church Administration Costs)	<u>390</u>	<u>390</u>

**The Parochial Church Council of the Ecclesiastical Parish of
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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	-	-
	<u>10,791</u>	<u>9,622</u>
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)	-
	<u>28,155</u>	<u>66,156</u>	<u>(61,140)</u>	<u>33,171</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 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	<u>8,738</u>	<u>8,450</u>

7 Creditors

	2020	2019
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 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 £
Income						
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
Total income	<u>56,699</u>	<u>64,569</u>	<u>9,457</u>	<u>15,500</u>	<u>66,156</u>	<u>80,069</u>
Expenditure						
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
Total expenditure	<u>55,063</u>	<u>64,327</u>	<u>6,077</u>	<u>3,200</u>	<u>61,140</u>	<u>67,527</u>
Net movement in funds	1,636	242	3,380	12,300	5,016	12,542
Fund balances brought forward	<u>15,855</u>	<u>15,613</u>	<u>12,300</u>	<u>-</u>	<u>28,155</u>	<u>15,613</u>
Fund balances carried forward	<u>17,491</u>	<u>15,855</u>	<u>15,680</u>	<u>12,300</u>	<u>33,171</u>	<u>28,155</u>