

**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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# **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)

| <b>Registered address</b>                                   | <b>Working address</b>   | <b>Bankers</b>                                   |
|---|--|--|
| 22 Hill End Crescent<br>Leeds<br>West Yorkshire<br>LS12 3PW | Christ Church Upper Armley<br>Armley Ridge Road<br>Leeds<br>West Yorkshire<br>LS12 3LE | HSBC Bank plc<br>33 Park Row<br>LEEDS<br>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<br>Unrestricted<br>funds<br>£ | 2021<br>Restricted<br>funds<br>£ | 2021<br>Total<br>£ | 2020<br>Total<br>£ |
|--|-------|------------------------------------|----------------------------------|--------------------|--------------------|
| <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<br>Unrestricted<br>funds<br>£ | 2021<br>Restricted<br>funds<br>£ | 2021<br>Total<br>£ | 2020<br>Total<br>£ |
|---|-------|------------------------------------|----------------------------------|--------------------|--------------------|
| <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:<br/>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<br>(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                    | -            | -             |
|  | <u>9,727</u> | <u>10,791</u> |
| Average number employees during the year | 2            | 2             |
| Full time equivalent                     | 1            | 1             |

**5 Movement in funds**

|                                 | Balance b/f<br>£ | Incoming<br>£ | Outgoing<br>£   | Balance c/f<br>£ |
|---------------------------------|------------------|---------------|-----------------|------------------|
| Unrestricted funds:<br>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)         | -                |
|                                 | <u>33,171</u>    | <u>80,383</u> | <u>(70,158)</u> | <u>43,396</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.                    |
| 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 | <u>10,017</u> | <u>8,450</u> |

**7 Creditors**

|                         | 2021       | 2020       |
|-------------------------|------------|------------|
| 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 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<br>Unrestricted<br>funds<br>£ | 2020<br>Unrestricted<br>funds<br>£ | 2021<br>Restricted<br>funds<br>£ | 2020<br>Restricted<br>funds<br>£ | 2021<br>Total<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|--|------------------------------------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <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>                                    | <b>63,599</b>                      | <b>56,699</b>                      | <b>16,784</b>                    | <b>9,457</b>                     | <b>80,383</b>               | <b>66,156</b>               |
| <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>                               | <b>59,769</b>                      | <b>55,063</b>                      | <b>10,389</b>                    | <b>6,077</b>                     | <b>70,158</b>               | <b>61,140</b>               |
| <b>Net movement in funds</b>                           | <b>3,830</b>                       | <b>1,636</b>                       | <b>6,395</b>                     | <b>3,380</b>                     | <b>10,225</b>               | <b>5,016</b>                |
| <b>Fund balances brought forward</b>                   | <b>17,491</b>                      | <b>15,855</b>                      | <b>15,680</b>                    | <b>12,300</b>                    | <b>33,171</b>               | <b>28,155</b>               |
| <b>Fund balances carried 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>               |