

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

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 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:

Name	Position	Dates
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)

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
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 £
Income	(2)				
Voluntary income		71,948	12,920	84,868	68,171
Other income		6,756	12,950	19,706	13,277
Total income		<u>78,704</u>	<u>25,870</u>	<u>104,574</u>	<u>81,448</u>
Expenditure	(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
Total expenditure		<u>69,766</u>	<u>6,390</u>	<u>76,156</u>	<u>71,223</u>
Net incoming resources		8,938	19,480	28,418	10,225
Net movement in funds		<u>8,938</u>	<u>19,480</u>	<u>28,418</u>	<u>10,225</u>
Total funds brought forward		21,321	22,075	43,396	33,171
Total funds carried forward	(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 Unrestricted funds £	2022 Restricted funds £	2022 Total £	2021 Total £
Current assets					
Debtors and prepayments	(6)	12,928	-	12,928	10,017
Cash at bank and in hand		17,721	41,555	59,276	33,769
Total current assets		<u>30,649</u>	<u>41,555</u>	<u>72,204</u>	<u>43,786</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>30,259</u>	<u>41,555</u>	<u>71,814</u>	<u>43,396</u>
Funds					
Unrestricted funds		30,259	-	30,259	21,321
Restricted funds		-	41,555	41,555	22,075
Total funds	(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
	<u>84,868</u>	<u>68,171</u>
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	-
	<u>19,706</u>	<u>13,277</u>

3 Expenditure

	2022	2021
	£	£
Grants paid out		
Charitable Donations	1,645	1,905
	<u>1,645</u>	<u>1,905</u>
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
	<u>66,383</u>	<u>63,531</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 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 £
Income						
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
Total income	78,704	64,664	25,870	16,784	104,574	81,448
Expenditure						
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
Total expenditure	69,766	60,834	6,390	10,389	76,156	71,223
Net movement in funds	8,938	3,830	19,480	6,395	28,418	10,225
Fund balances brought forward	21,321	17,491	22,075	15,680	43,396	33,171
Fund balances carried forward	30,259	21,321	41,555	22,075	71,814	43,396