

**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:

Name	Position	Dates
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
Charity number	1138550	Registered in England and Wales
Registered address	Working address	Bankers
22 Hill End Crescent	Christ Church Upper Armley	HSBC Bank plc
Leeds	Armley Ridge Road	33 Park Row
West Yorkshire	Leeds	LEEDS
LS12 3PW	West Yorkshire	LS1 1LD
	LS12 3LE	

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 £
Income from:					
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
Total income		<u>96,497</u>	<u>15,224</u>	<u>111,721</u>	<u>104,574</u>
Expenditure on:					
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
Total expenditure		<u>81,200</u>	<u>17,104</u>	<u>98,304</u>	<u>76,156</u>
Net income / (expenditure)		<u>15,297</u>	<u>(1,880)</u>	<u>13,417</u>	<u>28,418</u>
Fund balances brought forward		<u>30,259</u>	<u>41,555</u>	<u>71,814</u>	<u>43,396</u>
Fund balances carried forward	(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
		£	£	£	£
Current assets					
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
Total current assets		<u>46,036</u>	<u>39,675</u>	<u>85,711</u>	<u>72,204</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	480	-	480	390
Total current liabilities		<u>480</u>	<u>-</u>	<u>480</u>	<u>390</u>
Net current assets / (liabilities)		<u>45,556</u>	<u>39,675</u>	<u>85,231</u>	<u>71,814</u>
Net assets		<u>45,556</u>	<u>39,675</u>	<u>85,231</u>	<u>71,814</u>
Funds					
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>
Total funds		<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**

2 Grants and donations	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>

3 Church activities	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>

4 Management and administration	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.

5 Restricted funds	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

Fund name	Purpose of restriction
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

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

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

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

9 Designated funds	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>

Fund name	Reason for designation
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 £
Income						
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
Total income	96,497	78,704	15,224	25,870	111,721	104,574
Expenditure						
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
Total expenditure	81,200	69,766	17,104	6,390	98,304	76,156
Net income / (expenditure)	15,297	8,938	(1,880)	19,480	13,417	28,418
Fund balances brought forward	30,259	21,321	41,555	22,075	71,814	43,396
Fund balances carried forward	45,556	30,259	39,675	41,555	85,231	71,814