

**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	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**

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>		<b>76,637</b>	<b>49,397</b>	<b>126,034</b>	<b>111,721</b>
<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>		<b>83,260</b>	<b>36,029</b>	<b>119,289</b>	<b>98,304</b>
<b>Net income / (expenditure)</b>		<b>(6,623)</b>	<b>13,368</b>	<b>6,745</b>	<b>13,417</b>
<b>Fund balances brought forward</b>		<b>45,556</b>	<b>39,675</b>	<b>85,231</b>	<b>71,814</b>
<b>Fund balances carried forward</b>	(5)	<b>38,933</b>	<b>53,043</b>	<b>91,976</b>	<b>85,231</b>

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:</b>					
<b>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**

<b>2 Grants and donations</b>	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**

<b>5 Restricted Funds</b>	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
	<b>39,675</b>	<b>49,397</b>	<b>36,029</b>	<b>-</b>	<b>53,043</b>

<b>Restricted fund name</b>	<b>Purpose of restriction</b>
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 Neighbourhood Fund
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 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total 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>