

# Christ Church Central Leeds

Report and Accounts

Year ended 30th September 2023

Stewardship   
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**CHRIST CHURCH CENTRAL LEEDS**  
**CHARITY INFORMATION**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

**Trustees** James Rhodes (Chair)  
James Brett McAlpin (28th March 2023)  
Matthew Shortman  
Peter Wood

**Governing Document** Constitution dated February 2017

**Charity Registration Number** 1171484

**Principal Address** Overdale  
Timble, Otley  
LS21 2NN

**Independent Examiner** Lisa Darby FCA  
Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

**Bankers** NatWest  
Santander

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**CHRIST CHURCH CENTRAL LEEDS**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

The trustees have pleasure in submitting the Report and Accounts for the year.

**Objects of the charity**

The charity is a charitable incorporated organisation and is governed by its Constitution. The objects of the charity, as set out in the governing document are:

a) to advance the Christian faith in accordance with the Statement of Beliefs in such ways and in such parts of the United Kingdom or the world as the charity trustees from time to time may think fit;

b) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world as the charity trustees from time to time may think fit.

The trustees note that the Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to bring a blessing to the area in which they lived. Christ Church Central Leeds; its trustees, elders and members are committed to the restoration of those New Testament principles. It is not alone in this, it is one of many Churches in the area, country and all over the world that is re-discovering the excitement of knowing Jesus Christ. The vision is to see the people of Leeds come into this experience of knowing Jesus as their Lord, Saviour and friend.

**Summary of the charity's main activities and achievements**

To further the above objects and vision, the charity's main activities and achievements were as follows:

The main activities were as follows:

1. Events: The weekly pattern continues to be as follows:

- Sunday: all ages Sunday School followed by formal service.
- Mid-week: community groups in homes, with a central prayer meeting on the first Wednesday of the month.
- Thursday: Focus meeting for students.

2. Employment of an Associate Minister, commencing September 2022 has made a major impact in assisting the Minister in the overall tasks of the church and to take responsibility for work with students.

3. Continued use of a larger venue from to accommodate increased numbers on a Sunday. These now regularly exceed 150 each week including children.

4. Further fund raising to enable the growth of the church.

5. Alleviation of hardship within the church and the City of Leeds, and further afield by means of a collection at Sunday morning services.

**CHRIST CHURCH CENTRAL LEEDS**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

Most the charity's activities are undertaken by volunteers and the charity could not operate effectively without their efforts.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

**Structure, Governance and Management**

Responsibility for setting policy and for making operating decisions rests with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day-to-day operation of the charity rests with a senior management team comprising the Elders of the Church along with the Associate Minister who meet monthly. New trustees are recruited and appointed by the existing trustees and are appointed by a resolution passed at a properly convened meeting of the charity trustees.

**Financial review**

During the year income increased by £163,808, to £288,529 and expenditure increased by £53,709, to £181,407. As a result, surplus for the year increased by £110,099, to £107,122 and the charity's net current assets increased by the same amount, to £283,082.

**Reserves policy**

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £85,000 (which equates to about 6 months of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £253,459 and the charity is complying with its reserves policy. The holding of reserves facilitates the permanent establishment of the church. In this context, the appointment of an Associate Minister has now been made and a larger venue has been rented. The purchase of a permanent church building continues to be a top priority.

**Key risks and uncertainties**

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

**CHRIST CHURCH CENTRAL LEEDS**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

**Responsibilities of trustees under charity law**

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

**Approval**

This report was approved by the trustees and signed on their behalf by:

*James Rhodes*

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JAMES RHODES

Date: 26 February 2024

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**CHRIST CHURCH CENTRAL LEEDS**  
**('the Charity')**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 30th September 2023 on pages 6 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 8 to 9.

**Responsibilities and basis of report**

As the charity's trustees of the Charitable Incorporated Organisation 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 carried out under section 145 of the Act and 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**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity 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.

*Lisa Darby*

Lisa Darby FCA  
Institute of Chartered Accountants in England and Wales  
Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: 27 February 2024

**CHRIST CHURCH CENTRAL LEEDS**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	215,351	68,580	283,931	122,119
Charitable activities	4	3,195	-	3,195	2,590
Investment income		1,403	-	1,403	12
<b>Total income and endowments</b>		<b>219,949</b>	<b>68,580</b>	<b>288,529</b>	<b>124,721</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	5	120,670	60,737	181,407	127,698
<b>Total expenditure</b>		<b>120,670</b>	<b>60,737</b>	<b>181,407</b>	<b>127,698</b>
<b>Net gains/(losses) on investments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income/(expenditure)</b>		<b>99,279</b>	<b>7,843</b>	<b>107,122</b>	<b>(2,977)</b>
<b>Transfers between funds</b>	11	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>99,279</b>	<b>7,843</b>	<b>107,122</b>	<b>(2,977)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		171,268	4,692	175,960	178,937
<b>Total funds carried forward</b>	11	<b>270,547</b>	<b>12,535</b>	<b>283,082</b>	<b>175,960</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 8 - 15 form part of these accounts.

**CHRIST CHURCH CENTRAL LEEDS**

**BALANCE SHEET**

**AS AT 30th SEPTEMBER 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>FIXED ASSETS</b>					
Tangible assets		-	-	-	-
		-	-	-	-
<b>CURRENT ASSETS</b>					
Debtors	7	19,368	-	19,368	15,947
Cash at bank and in hand	8	253,459	12,535	265,994	160,823
		272,828	12,535	285,362	176,770
<b>CREDITORS: Amounts falling due within one year</b>	9	(2,280)	-	(2,280)	(810)
<b>TOTAL NET ASSETS</b>		270,548	12,535	283,082	175,960
<b>FUND BALANCES</b>	11				
Unrestricted Funds					
General funds		270,548	-	270,548	171,268
Designated funds		-	-	-	-
		270,548	-	270,548	171,268
Restricted Funds		-	12,535	12,535	4,692
		270,548	12,535	283,082	175,960

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

*James Rhodes*

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JAMES RHODES

Date: 26 February 2024

Charity number: 1171484

The notes on page 8 - 15 form part of these accounts.



**CHRIST CHURCH CENTRAL LEEDS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

**1 Statutory Information**

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

**2 Accounting Policies**

These financial statements are prepared on a going concern basis, under the historical cost convention.

These 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) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The previous year's accounts were prepared using the receipts and payments basis but, this year, the charity was obliged to prepare its accounts using the accruals basis. The results for 2022, which are comparatives quoted in these accounts, have been restated using the accruals basis (see note 15 for details).

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

**CHRIST CHURCH CENTRAL LEEDS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	Over 3 to 7 years
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The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

**3 Donations**

	2023 £	2022 £
Donations of cash and similar	87,930	101,712
Donations in kind (note 3a)		
Government grants (note 3b)		
Other grants receivable	180,504	4,460
Legacies receivable		
Income tax recoverable	15,497	15,947
	<u>283,931</u>	<u>122,119</u>

**4 Income from charitable activities**

	2023 £	2022 £
Church retreats and events	3,195	2,280
Other income	-	310
	<u>3,195</u>	<u>2,590</u>

**CHRIST CHURCH CENTRAL LEEDS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

**5 Charitable expenditure**

	2023 £	2022 £
<b>a Costs incurred directly on specific activities</b>		
Costs of generating voluntary income		
Staff stipend including pension	73,367	55,064
Ministers housing cost including council tax	43,254	28,141
Sunday services related expenses	727	1,052
Venue hire	18,922	15,187
Training and conferences	2,900	3,177
Publicity, communications and ministry resources	1,945	1,070
Events	644	
Miscellaneous expenses	10,326	5,551
Donations in kind expensed		
	<u>152,085</u>	<u>109,242</u>
Grants payable (note 5c)	25,583	16,285
	<u>177,668</u>	<u>125,527</u>
<b>b Costs incurred on support &amp; administration</b>		
Governance costs		
Independent examiner's fee	2,345	870
Other		
	<u>2,345</u>	<u>870</u>
General administration	1,394	1,301
Subscriptions and professional fees		
	<u>3,739</u>	<u>2,171</u>
<b>Total expenditure</b>	<u>181,407</u>	<u>127,698</u>

The fee payable to the independent examiner for preparing and examining the accounts was £2,345 (2022: IE only £810); in addition the charity paid £643 (2022: £491) to Stewardship for payroll bureau services.

**c Grants payable**

	Institutions £	Individuals £	2023 £
Grants for UK and overseas mission	20,217	600	20,817
Grants for the relief of poverty		2,766	2,766
Grants for education, including ministry training	2,000		2,000
	<u>22,217</u>	<u>3,366</u>	<u>25,583</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2022 £
Grants for UK and overseas mission	10,285	-	10,285
Grants for the relief of poverty		-	-
Grants for education, including ministry training	6,000	-	6,000
	<u>16,285</u>	<u>-</u>	<u>16,285</u>

The charity's principal grants to institutions comprised:

	2023 £	2022 £
International Presbyterian Church	9,475	6,000
Caring for Life	2,807	830
Barnabas Fund	2,807	830
Mission Aviation Fellowship	5,000	5,863
UMF Worldwide	2,128	2,294
Grants to institutions for less than £1,000 each	-	468
	<u>22,217</u>	<u>16,285</u>

**CHRIST CHURCH CENTRAL LEEDS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

**6 Analysis of staff costs, the cost of key management personnel and trustee remuneration**

	2023	2022
	£	£
Gross wages and salaries	67,372	49,745
Social security	763	650
Pension costs	5,232	4,669
Other employment benefits	-	-
	<u>73,367</u>	<u>55,064</u>

The average monthly number of employees during the year was 2 (2022: 2). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2023 £
Trustees:				
James (Jonty) Rhodes	36,279	-	2,902	39,181
				-
				-
				-

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2022 £
Trustees:				
James (Jonty) Rhodes	33,537	-	2,683	36,220

James (Jonty) Rhodes served as church leader and received the above payments for serving in that capacity, not for serving as trustee; these payments are permitted by the charity's governing document.

In addition the charity incurred expenditure totalling £24,445 (2022: £24,61) in respect of the customary provision of accommodation to James (Jonty) Rhodes, who is a trustee, so that they could better perform their duties.

**CHRIST CHURCH CENTRAL LEEDS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

**7 Debtors**

	2023 £	2022 £
<b>Falling due within one year:</b>		
Tax recoverable	15,497	15,947
Other debtors		
Prepayments and accrued income	3,871	
<b>Total debtors</b>	<u>19,368</u>	<u>15,947</u>

**8 Cash at Bank and in Hand**

	2023 £	2022 £
Cash at bank with immediate access	66,523	160,823
Notice deposits (with a term of three months or less)	199,472	
Petty cash		
	<u>265,994</u>	<u>160,823</u>

**9 Creditors: liabilities falling due within one year**

	2023 £	2022 £
Trade creditors		
Taxation and social security		
Other creditors		
Accruals	2,280	810
Deferred income		
Loans		
Finance lease liabilities		
Grant obligations		
	<u>2,280</u>	<u>810</u>

**10 Pension commitments**

During the year employer's pension contributions totalling £5,232 (2022: £4,669) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2022: £nil).

**CHRIST CHURCH CENTRAL LEEDS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

**11 Funds**

During the year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>General Unrestricted Funds</i>	171,268	219,949	(120,670)	-		270,547
<b>Total Unrestricted Funds</b>	<b>171,268</b>	<b>219,949</b>	<b>(120,670)</b>	<b>-</b>	<b>-</b>	<b>270,547</b>
<i>Restricted Funds</i>						
Deacons Collection Fund	4,692	8,600	(8,780)			4,512
Associate Ministers Fund	-	59,980	(51,957)			8,023
	4,692	68,580	(60,737)	-	-	12,535
<b>Aggregate of funds</b>	<b>175,960</b>	<b>288,529</b>	<b>(181,407)</b>	<b>-</b>	<b>-</b>	<b>283,082</b>

**Analysis of net assets by fund**

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2023 £
Debtors	19,368	-	-	19,368
Investments held as current assets	-	-	-	-
Cash at bank and in hand	253,459	-	12,535	265,994
Creditors falling due within one year	(2,280)	-	-	(2,280)
	270,548	-	12,535	283,082

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>General Unrestricted Funds</i>	174,654	117,235	(120,621)	-		171,268
<b>Total Unrestricted Funds</b>	<b>174,654</b>	<b>117,235</b>	<b>(120,621)</b>	<b>-</b>	<b>-</b>	<b>171,268</b>
<i>Restricted Funds</i>						
Deacons Collection Fund	4,283	7,486	(7,077)			4,692
	4,283	7,486	(7,077)	-	-	4,692
<b>Aggregate of funds</b>	<b>178,937</b>	<b>124,721</b>	<b>(127,698)</b>	<b>-</b>	<b>-</b>	<b>175,960</b>

**CHRIST CHURCH CENTRAL LEEDS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

***Analysis of net assets by fund***

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted	
	General	Designated	funds	2022
	funds	funds	funds	£
	£	£	£	
Debtors	15,645		302	15,947
Cash at bank and in hand	156,433	-	4,390	160,823
Creditors falling due within one year	(810)			(810)
	<u>171,268</u>	<u>-</u>	<u>4,692</u>	<u>175,960</u>

The Deacons Collection Fund relates to collections taken in the services specifically for vulnerable people and the distribution of those funds.

The Associate Minister Fund relates to funding received specifically for the costs of employing and housing an associate minister

**12 Operating lease commitments**

The charity has an operating lease for clergy housing. The minimum amount payable (until the next break clause and ignoring the potential effect of future rent reviews) in respect of this lease is as follows:

	2023	2022
	£	£
Payments falling due:		
Within one year	1,206	13,850
Between one and five years	-	-
After five years	-	-
	<u>1,206</u>	<u>13,850</u>

During the year the charity was charged £37,152 (2022: 25,140) for its operating lease.

**13 Transactions with related parties**

During the year the charity:

- a) received donations totalling £15,960 (2022: £12,860) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) No expenses (2022: £NIL) were paid to, or for, the trustees.

Except as disclosed in note 6 'Analysis of staff costs', there have been no other transactions with related parties during the year.

**CHRIST CHURCH CENTRAL LEEDS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

**14 Reconciliation with previously reported funds**

In the previous year the charity prepared its accounts using the receipts and payments basis; in the current year the charity's income exceeded £250,000 and so it is now obliged to use the accruals basis for the preparation of its accounts. The comparatives presented in these accounts have been re-stated using the accruals basis and a reconciliation with the reserves and results reported previously follows:

*Reconciliation of reserves*

	2022	2021
	£	£
Previously reported reserves, at 30 September	160,823	166,041
Adjustments arising from use of accruals basis:		
Inclusion of previously excluded fixed assets	-	-
Inclusion of previously excluded debtors	15,947	13,646
Inclusion of previously excluded creditors	(810)	(750)
Re-stated reserves, at 30 September	<u>175,960</u>	<u>178,937</u>

*Reconciliation of results*

	2022
	£
Previously reported results	(5,218)
Adjustments arising from use of accruals basis:	
Capitalised expenditure less depreciation	-
Movements in debtors resulting in the recognition of more / (less) income	2,301
Movements in creditors resulting in the recognition of less / (more) expenditure	(60)
Re-stated results	<u>(2,977)</u>



**CHRIST CHURCH CENTRAL LEEDS**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

	Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
		General 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £	General 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>									
Donations and legacies	3	215,351		68,580	283,931	114,633	-	7,486	122,119
Charitable activities	4	3,195			3,195	2,590	-	-	2,590
Investment income		1,403			1,403	12	-	-	12
<b>Total income and endowments</b>		<u>219,949</u>	<u>-</u>	<u>68,580</u>	<u>288,529</u>	<u>117,235</u>	<u>-</u>	<u>7,486</u>	<u>124,721</u>
<b>EXPENDITURE ON:</b>									
Charitable activities:	5	120,670		60,737	181,407	120,621		7,077	127,698
<b>Total Expenditure</b>		<u>120,670</u>	<u>-</u>	<u>60,737</u>	<u>181,407</u>	<u>120,621</u>	<u>-</u>	<u>7,077</u>	<u>127,698</u>
<b>Net gains/(losses) on investments</b>		-			-	-			-
<b>Net income/(expenditure)</b>		<u>99,279</u>	<u>-</u>	<u>7,843</u>	<u>107,122</u>	<u>(3,386)</u>	<u>-</u>	<u>409</u>	<u>(2,977)</u>
<b>Transfers between funds</b>	11	-	-	-	-	-	-	-	-
<b>Net movement in funds</b>		<u>99,279</u>	<u>-</u>	<u>7,843</u>	<u>107,122</u>	<u>(3,386)</u>	<u>-</u>	<u>409</u>	<u>(2,977)</u>
<b>Reconciliation of funds:</b>									
Total funds brought forward		171,268	-	4,692	175,960	174,654	-	4,283	178,937
<b>Total funds carried forward</b>	11	<u>270,547</u>	<u>-</u>	<u>12,535</u>	<u>283,082</u>	<u>171,268</u>	<u>-</u>	<u>4,692</u>	<u>175,960</u>