

Christ Church Central Leeds

Report and Accounts

For the Year Ended 30th September 2025

Charity Information

Charity Name:	Christ Church Central Leeds
Charity Registration Number:	1171484
Charity Address:	4 Ancaster Road Leeds LS16 5HH
Governing Document:	Constitution dated 06 February 2017
Trustees:	James Rhodes (Chair) Benjamin Mildred (Appointed 14/05/2025) J. Brett McAlpin Matthew Shortman Peter Wood
Primary Bankers:	NatWest Santander
Independent Examiner:	Lisa Darby FCA Stewardship 1 Lamb's Passage London EC1Y 8AB

Contents	Page
Charity Information	1
Trustees' Annual Report	2 – 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 – 18
Detailed Statement of Financial Activities with Comparatives	19

**Christ Church Central Leeds
Trustees' Annual Report
For the Year Ended 30th September 2025**

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:

1. Events: The weekly pattern continues to be as follows:
 - a. Sunday: In the morning all ages Sunday School followed by formal service. In the evening during university term time, a shorter reflective service.
 - b. Mid-week: community groups in homes, with a central prayer meeting on the first Wednesday of the month.
 - c. Thursday: Focus meeting for students.
2. Employment of an Associate Minister continued until the end of August 2025, to the completion of his three-year contract. A Trainee Minister and Student and Children's Worker are now in post to assist the Minister in the overall tasks of the church and to take responsibility for work with students.
3. We have retained use of the same venue close to the University for Sunday mornings and again reorganised the main room to cope with an increased number of attendees. In September 2025, the weekly Sunday morning congregation had grown to over 200.
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.

Most of 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 Trainee 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 £229,325, to £485,149, and expenditure increased by £48,085, to £225,688. As a result, surplus for the year increased by £181,240 to £259,461 and the charity's net assets increased by the same amount, to £620,764.

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 £583,804 and the charity is complying with its reserves policy. The holding of reserves facilitates the permanent establishment of the church. In this context, the employment of additional staff has continued. The purchase of a permanent church building continues to be an urgent and 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.

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.

Signature

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

Name James Rhodes
Signature <i>James Rhodes</i>
Date 23/03/2026

Independent Examiner's Report

I report to the trustees on my examination of the accounts of Christ Church Central Leeds ('the charity') for the year ended 30/09/2025.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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 2011 Act.

Independent Examiners Qualification

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.

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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Examiner's Details

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

Signature

Lisa Darby

Date 25/03/2026

CHRIST CHURCH CENTRAL LEEDS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	441,589	15,169	456,758	225,216
Charitable activities	3	3,763	14,243	18,006	21,943
Investment income	3	9,959	-	9,959	8,665
Other income		-	426	426	-
Total income and endowments		<u>455,311</u>	<u>29,838</u>	<u>485,149</u>	<u>255,824</u>
EXPENDITURE ON:					
Charitable activities	4	204,284	21,404	225,688	177,603
Total expenditure		<u>204,284</u>	<u>21,404</u>	<u>225,688</u>	<u>177,603</u>
Net gains/(losses) on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income/(expenditure)		251,027	8,434	259,461	78,221
Transfers between funds	10	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		251,027	8,434	259,461	78,221
Reconciliation of funds:					
Total funds brought forward		<u>344,659</u>	<u>16,644</u>	<u>361,303</u>	<u>283,082</u>
Total funds carried forward	10	<u>595,686</u>	<u>25,078</u>	<u>620,764</u>	<u>361,303</u>

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

All income and expenditure derive from continuing operations.

Casting adjustment of £1 may appear in these accounts.

The notes on pages 8-18 form part of these accounts.

CHRIST CHURCH CENTRAL LEEDS
BALANCE SHEET
AS AT 30th SEPTEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS					
Tangible assets	12	3,210	-	3,210	-
		<u>3,210</u>	<u>-</u>	<u>3,210</u>	<u>-</u>
CURRENT ASSETS					
Debtors	6	11,540	612	12,152	9,195
Cash at bank and in hand	7	583,804	27,014	610,818	354,455
		595,344	27,626	622,970	363,650
CREDITORS: Amounts falling due within one year	8	(2,868)	(2,547)	(5,415)	(2,347)
Net current assets / (liabilities)		592,476	25,079	617,555	361,303
TOTAL NET ASSETS		<u>595,686</u>	<u>25,079</u>	<u>620,765</u>	<u>361,303</u>
FUND BALANCES					
10					
Unrestricted Funds					
General funds		118,149	-	118,149	344,659
Designated funds		477,537	-	477,536	-
		595,686	-	595,685	344,659
Restricted Funds		-	25,079	25,079	16,644
		<u>595,686</u>	<u>25,079</u>	<u>620,765</u>	<u>361,303</u>

These accounts have been approved by the trustees, and are signed on their behalf by:

Name James Rhodes
Signature <i>James Rhodes</i>
Date 23/03/2026
Charity Number: 1171484

The notes on pages 8-18 form part of these accounts.

CHRIST CHURCH CENTRAL LEEDS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

1. Statutory Information

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

2. Accounting Policies

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.

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

The current year's and previous year's accounts were prepared using the accruals basis.

The financial statements are presented in sterling (£).

The principles adopted in the preparation of the financial statements are set out in the accounting policies 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 the charity has entitlement to the resources, it is probable that the resources will be received, and the amount receivable can be measured with reasonable certainty. 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.

All voluntary income from members of the charity are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Investment Income is included in the accounts when receivable.

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, primarily include costs associated with the independent examination of the financial statements as well as compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity. Governance costs are shown within 'Charitable Expenditures' note.

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. Further explanation of the nature and purpose of each fund is included in the notes to the accounts. 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) Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

f) 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 - 3 to 7 years on straight line basis

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.

g) Pensions

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.

h) 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.

i) Cash flow exemption

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

j) Operating Leases

Rental charges applicable under operating agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged on a straight line basis over the period of the lease.

3. Analysis of Income

a) Donations

	2025	2024
	£	£
Donations of cash and similar	341,113	112,323
Other grants receivable	85,619	91,950
Income tax recoverable	30,027	20,943
	<u>456,758</u>	<u>225,216</u>

b) Income from charitable activities

	2025	2024
	£	£
Church retreats and events	18,006	20,393
Other income	-	1,550
	<u>18,006</u>	<u>21,943</u>

c) Investment income

	2025	2024
	£	£
Bank interest	9,959	8,665
	<u>9,959</u>	<u>8,665</u>

4. Analysis of Expenditure

	2025 £	2024 £
a) Costs incurred directly on specific activities		
Staff stipend including pension	94,366	89,706
Ministers housing cost including council tax	21,997	16,516
Sunday services related expenses	1,856	1,736
Venue hire	33,110	25,140
Training and conferences	3,787	2,017
Publicity, communications and ministry resources	2,605	3,417
Events	17,194	7,986
Miscellaneous expenses	11,462	7,727
Depreciation	100	-
	<u>186,476</u>	<u>154,245</u>
Grants payable (Note 4c)	34,392	19,834
	<u>220,868</u>	<u>174,079</u>
b) Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	2,280	2,160
Other	70	70
	<u>2,350</u>	<u>2,230</u>
General administration	2,470	1,294
	<u>4,820</u>	<u>3,524</u>
Total expenditure	<u><u>225,688</u></u>	<u><u>177,603</u></u>

The fee payable to the independent examiner for examining the accounts was £2,280 (2024: £2,160); in addition the charity paid £677 (2024: £661) for payroll bureau services and £70 (2024: £70) for consultancy.

c) Grants payable

	Institutions £	Individuals £	2025 £
Grants for UK and overseas mission	31,109	-	31,109
Grants for the relief of poverty	355	928	1,283
Grants for education, including ministry training	2,000	-	2,000
	<u>33,464</u>	<u>928</u>	<u>34,392</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2024 £
Grants for UK and overseas mission	18,834	-	18,834
Grants for the relief of poverty	-	-	-
Grants for education, including ministry training	1,000	-	1,000
	<u>19,834</u>	<u>-</u>	<u>19,834</u>

The charity's principal grants to institutions comprised:

	2025 £	2024 £
International Presbyterian Church	12,928	8,980
Anglican Mission in England	10,000	-
Caring for Life	1,656	1,300
Barnabas Fund	-	1,300
Help the Persecuted	1,656	-
Mission Aviation Fellowship	5,000	5,000
UMF Worldwide	1,800	3,154
Grants to institutions for less than £1,000 each	425	100
	<u>33,464</u>	<u>19,834</u>

5. Analysis of Staff Costs, Cost of Key Management Personnel, and Trustee Remuneration

a) Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Gross Salaries and Wages	84,160	80,633
National insurance contributions	3,647	2,685
Pension Costs	6,559	6,388
	<u>94,366</u>	<u>89,706</u>

The average number of employees during the year was 2 (the average number of employees during the prior year was 2). The charity benefits greatly from the voluntary contributions of time and money. Please refer to the trustees' report for further detail about volunteer contributions in the organisation.

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

b) Key Management Personnel and Trustee Remuneration

The charity considers its key management personnel to be the trustees named on the Charity Information page. During the year one trustee (James Rhodes) received remuneration. The remuneration paid during the year was for the employee role within the charity and not for their role as a trustee, and the payments are permitted by the charity's governing document.

The total employee benefits received by James Rhodes (including employer national insurance and pension contributions) in the current year and prior year was as follows:

2025

Wages & Salaries: £49,056

Employer pension contributions: £3,917

Total: £52,973

2024

Wages & Salaries: £48,000

Employer pension contributions: £3,840

Total: £51,840

No other employment benefits were paid in the current year or in the prior year.

During the year the total aggregated donations made to the charity by the trustees and anyone closely related to them was £50,519. There were no conditions attached to the donations. (Total aggregate donations from prior year were £19,460).

During the year four of the trustees had expenses reimbursed by the charity. Total expenses reimbursed in the current year were £7,344 and include office expenses, travel, and ministry resources.

6. Debtors

	2025 £	2024 £
Falling due within one year:		
Tax recoverable	5,104	5,469
Other debtors	1,049	-
Prepayments and accrued income	5,998	3,726
Total debtors	<u>12,152</u>	<u>9,195</u>

7. Cash at Bank and in Hand

	2025 £	2024 £
Cash at bank with immediate access	59,812	64,638
Notice deposits (term of three months or less)	551,006	289,817
Total cash at bank and in hand	<u>610,818</u>	<u>354,455</u>

8. Creditors

	2025 £	2024 £
Liabilities falling due within one year:		
Accruals	2,629	2,160
Deferred income	2,786	187
Total creditors	<u>5,415</u>	<u>2,347</u>

9. Pension Commitments

During the year employer's pension contributions totalling £6,559 (2024: £6,388 were payable to the defined contribution personal pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme. No pension contributions were owing at the balance sheet date (2024: £0).

10. Funds

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

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Gains and losses 2025 £	Closing balance 2025 £
<i>Designated Funds</i>						
Building Fund	-	193,889	(253)	283,901	-	477,537
<i>General Unrestricted Funds</i>	344,659	261,422	(204,032)	(283,900)		118,149
Total Unrestricted Funds	344,659	455,311	(204,285)	-	-	595,686
<i>Restricted Funds</i>						
Deacons Collection Fund	7,387	4,099	(4,610)	-	-	6,876
Associate Ministers Fund	-	10,857	(3,042)	-	-	7,815
Spring Getaway Fund	9,258	14,884	(13,752)	-	-	10,390
	16,645	29,840	(21,404)	-	-	25,080
Aggregate of funds	361,304	485,151	(225,689)	-	-	620,765

The transfers referred to above were made for the following reasons:

- £280,000 transfer from General Fund to Building Fund on 3 March 2025 to establish the Building Fund per Trustee approval and designation of funds.
- £3,900 gift received in January 2025 from donor designated for building acquisition; moved into Building Fund subsequent to establishment of fund noted above.

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

	Opening balance	Incoming resources	Outgoing resources	Transfers in the year	Gains and losses	Opening balance
	2024 £	2024 £	2024 £	2024 £	2024 £	2024 £
<i>General Unrestricted Funds</i>	270,547	232,507	(158,395)	-	-	344,659
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted Funds	270,547	232,507	(158,395)	-	-	344,659
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<i>Restricted Funds</i>						
Deacons Collection Fund	4,512	5,475	(2,600)	-	-	7,387
Associate Ministers Fund	8,023	600	(8,623)	-	-	-
Spring Getaway Fund	-	17,243	(7,985)	-	-	9,258
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	12,535	23,318	(19,208)	-	-	16,645
Aggregate of funds	283,082	255,824	(177,603)	-	-	361,304
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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

The Associate Ministers Fund relates to funding received specifically for the costs of employing an associate or trainee minister.

The Spring Getaway Fund relates to registration fees collected and expenditures incurred in facilitating the International Presbyterian Church annual spring event held in Keswick, England.

The Building Fund is funds set aside by the Trustees for the purpose of acquiring a long-term use facility.

The General Fund is the balance of unrestricted and undesignated funds.

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 £	2025 £
Tangible fixed assets	3,210	-	-	3,210
Debtors	11,540	-	612	12,152
Investments held as current assets	-	-	-	-
Cash at bank and in hand	106,268	477,536	27,014	610,818
Creditors falling due within one year	(2,868)	-	(2,547)	(5,415)
	<hr/>	<hr/>	<hr/>	<hr/>
	118,150	477,536	25,079	620,765
	<hr/>	<hr/>	<hr/>	<hr/>

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

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2024 £
Debtors	9,195	-	-	9,195
Investments held as current assets	-	-	-	-
Cash at bank and in hand	337,811	-	16,644	354,455
Creditors falling due within one year	(2,347)	-	-	(2,347)
	<hr/>	<hr/>	<hr/>	<hr/>
	344,659	-	16,644	361,303
	<hr/>	<hr/>	<hr/>	<hr/>

11. Operating Lease Commitments

The charity has operating leases for 1) trainee minister housing, and 2) an office printer. The office printer lease commenced in 2025. Payments falling due for operating leases are:

	2025	2024
	£	£
Within one year	15,190	12,200
1 - 5 years	5,760	-
After 5 years	-	-
	<u>20,950</u>	<u>12,200</u>

During the year, the charity was charged £16,110 (2024: £14,500) for its operating leases.

12. Tangible Assets and Depreciation

Cost	Equipment	Total £
Balance at Start of Year	-	-
Additions during Year	3,310	3,310
Disposals	-	-
Balance at End of Year	<u>3,310</u>	<u>3,310</u>
Depreciation		
Balance at Start of Year	-	-
Depreciation during Year	100	100
Disposals	-	-
Balance at End of Year	<u>100</u>	<u>100</u>
Net Book Value (NBV)		
At Start of Year	-	-
At End of Year	<u>3,210</u>	<u>3,210</u>

As shown above, the purchases during the year primarily relate to an upgrade of AV equipment for use in Sunday services.

13. Transactions with Related Parties

Except as disclosed in Note 5, there were no transactions with related parties during the accounting period.

CHRIST CHURCH CENTRAL LEEDS
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

	Note	Unrestricted funds				Unrestricted funds			
		General 2025 £	Designated 2025 £	Restricted 2025 £	Total 2025 £	General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	247,700	193,889	15,169	456,758	206,135		19,081	225,216
Charitable activities	3	3,763		14,243	18,006	17,706		4,237	21,943
Investment income	3	9,959		-	9,959	8,665			8,665
Other income		-		426	426	-			-
Total income and endowments		261,422	193,889	29,838	485,150	232,507	-	23,318	255,824
EXPENDITURE ON:									
Charitable activities:	4	204,031	253	21,404	225,688	158,395		19,208	177,603
Total Expenditure		204,031	253	21,404	225,688	158,395	-	19,208	177,603
Net gains/(losses) on investments		-		-	-	-			-
Net income/(expenditure)		57,391	193,636	8,434	259,462	74,112	-	4,109	78,221
Transfers between funds	10	(283,901)	283,901	-	-	-	-	-	-
Net movement in funds		(226,510)	477,537	8,434	259,462	74,112	-	4,109	78,221
Reconciliation of funds:									
Total funds brought forward		344,659	-	16,644	361,303	270,547	-	12,535	283,082
Total funds carried forward	10	118,149	477,537	25,079	620,765	344,659	-	16,644	361,303