The Parochial Church Council of the Ecclesiastical Parish of

Christ Church Upper Armley

Registered Charity Number 1138550

Annual Report and Financial Statements

for the year ended 31 December 2025

The Parochial Church Council of the Ecclesiastical Parish of Christ Church Upper Armley

Annual Report and Financial Statements

for the year ended 31 December 2025

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The Parochial Church Council of the Ecclesiastical Parish of Christ Church Upper Armley

Trustees' report for year ended 31 December 2025

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
Reverend Philip Arnold	Chair	
Reverend Jess Farrant		Appointed June 2025
Moyra Thomas	PCC Secretary	Retired September 2025
Samatha Melam	PCC Secretary	Appointed May 2025, PCC Secretary from September 2025
Stephen Appleton	Churchwarden	Retired June 2025
Isabella Inman	Churchwarden	
Olubukola Campbell	Churchwarden	Appointed June 2025
John Dunne	Treasurer	
Mark Dearden		
Hannah Dilworth		
Alice Easter		
Florence Nwachukwu		
Simeon Ogundare		Appointed May 2025
Joshua Riordan		Appointed May 2025
Ruth Sarsfield		
Jonathan Sisterton		Appointed May 2025
Laura Stubbs		Retired May 2025

Charity number 1138550 Registered in England and Wales

Registered address
22 Hill End Crescent
Leeds
West Yorkshire
LS12 3PW

Working address
Christ Church Upper Armley
Armley Ridge Road
Leeds
West Yorkshire
LS12 3LE

Bankers
HSBC Bank plc
33 Park Row
LEEDS
LS1 1LD

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 2025. 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 2025

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. 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 2025 was 69 adults and 18 under 16's which is a slight increase on the previous year. A total of 193 worshippers attended services at Easter and 91 at Christmas. Special services before Christmas were attended by 333 a significant increase on last year.

The pattern of Sunday services was the same as the previous year; the 9am service is more reflective usually with Holy Communion and 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 is working on plans for major repairs to the north and south aisle and choir vestry roofs as well as significant improvements to building accessibility. Fundraising events during 2025 raised over £25,000 towards the roof repairs and provisional grant awards from funders mean that the work on the roofs is expected to start in early 2026.

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 £136,695 an increase of 8% on 2024. This was due to a doubling in income from hire of the church building to partners. Congregational giving to unrestricted funds increased by about 14% on last year.

Total expenditure for the year was £120,185 which was a small increase of 1% on 2024 as some of the cost pressures experienced in recent years eased during 2025.

Unrestricted income exceeded expenditure for the year by £5,836. Maintenance costs were much reduced from last year and utility costs also eased during the year.

Each year the Diocese of Leeds requests a voluntary contribution or Parish Share towards its costs which include the costs of parish clergy. In 2025 the PCC paid £30,000 out of the Parish Share request of £39,205. 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.

Reserves policy
PCC adopted a 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 £44,769 at 31 December 2025. The level of free reserves exceeds the maximum balance under PCC's reserves policy by £24,769 to manage financial risks arising from the planned start of extensive repair work on the north and south aisle and choir vestry roofs of the church building in early 2026. In addition funds have been designated for the cost of making significant improvements to the accessibility of the church building externally and internally which is planned after completion of work on the roofs.

Signed on behalf of the board of trustees:

Signed: Phil Arnold (Chair of Trustees)

Date: 1 April 2026

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 2025, 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: 9 April 2026

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 2025

	Notes	2025 Unrestricted funds	2025 Restricted funds	2025 Total	2024 Total
Income from:		£	£	£	£
Grants and donations	(2)	73,790	39,240	113,030	114,199
Premises hire		21,690	-	21,690	9,825
Fees		1,859	-	1,859	616
Bank interest		116	-	116	963
Other income			-	-	431
Total income		97,455	39,240	136,695	126,034
Expenditure on:		£	£	£	£
Charitable grants and donations		290	-	290	940
Church activities	(3)	88,024	28,566	116,590	115,257
Management and administration	(4)	3,305	-	3,305	3,092
Total expenditure		91,619	28,566	120,185	119,289
Net income / (expenditure)		5,836	10,674	16,510	6,745
Fund balances brought forward		38,933	53,043	91,976	85,231
Fund balances carried forward	(5)	44,769	63,717	108,486	91,976

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 2025

	Notes	2025 Unrestricted funds	2025 Restricted funds	2025 Total	2024 Total
		£	£	£	£
Current assets					
Debtors and prepayments	(6)	12,038	9,962	22,000	16,901
Cash at bank and in hand	(7)	33,161	53,755	86,916	75,485
Total current assets		45,199	63,717	108,916	92,386
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	430	-	430	410
Total current liabilities		430	-	430	410
Net current assets / (liabilities)		44,769	63,717	108,486	91,976
Net assets		44,769	63,717	108,486	91,976
Funds					
Unrestricted funds					
General unrestricted funds		27,828	-	27,828	24,933
Designated funds	(9)	16,941	-	16,941	14,000
Total unrestricted funds		44,769	-	44,769	38,933
Restricted funds	(5)	-	63,717	63,717	53,043
Total funds		44,769	63,717	108,486	91,976

The financial statements were approved at a meeting of the trustees and signed on its

Signed: Phil Arnold Date: 01 April 2026

Name: Phil Arnold - Chair of Trustees

The Parochial Church Council of the Ecclesiastical Parish of Christ Church Upper Armley

Notes to the accounts for the year ended 31 December 2025

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 2025

2 Grants and donations

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Contributions from church members	73,790	-	73,790	83,610
Department for Culture, Media & Sport (Listed Places of Worship)	-	2,012	2,012	2,773
Benefact Trust	-	6,500	6,500	-
New Wortley Community Association (Warm Spaces)	-	1,650	1,650	1,000
The Archbishops' Council (Give to Go Green Round 1)	-	-	-	2,550
The Archbishops' Council (Give to Go Green Round 2)	-	-	-	10,000
The Archbishops' Council (Buildings for Mission Fund)	-	-	-	3,500
Leeds Church Extension Society	-	-	-	3,000
New Wortley Community Association (Parish Pantry)	-	-	-	1,266
Other donations	-	29,078	29,078	6,500
	73,790	39,240	113,030	114,199

3 Church activities

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Parish Share	30,000	-	30,000	31,200
Utilities	13,785	-	13,785	15,928
Maintenance of church building & churchyard	5,219	-	5,219	26,385
Enhancements to church building & churchyard	-	-	-	5,100
Professional fees	5,059	17,095	22,154	-
Cleaning & waste disposal	12,327	-	12,327	10,099
Insurance	6,363	-	6,363	6,088
Parish Weekend Away	6,770	-	6,770	-
Support payments	-	2,445	2,445	6,631
Parish Pantry/Warm Spaces	-	3,489	3,489	3,173
Fundraiser costs	-	4,993	4,993	3,593
Outreach	2,029	-	2,029	2,131
Clergy expenses	1,540	-	1,540	894
Security system	954	-	954	1,483
Children's & youth work expenses	402	544	946	565
Upkeep of services	1,255	-	1,255	697
Other costs	2,321	-	2,321	1,290
	88,024	28,566	116,590	115,257

4 Management & administration

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Independent examination	430	-	430	410
Bank charges	137	-	137	150
Other administration costs	2,738	-	2,738	2,533
	3,305	-	3,305	3,093

The Parochial Church Council of the Ecclesiastical Parish of Christ Church Upper Armley

Notes to the accounts for the year ended 31 December 2025

5 Restricted Funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Allchurches Trust	1,000	-	224	-	776
Archbishops' Council (Give to Go Green 2)	10,000	-	-	-	10,000
Office roof north pitch (Give to Go Green 2)	12,855	-	-	-	12,855
Armley Good Neighbours Fund 1	9,920	-	9,920	-	-
Armley Good Neighbours Fund 2	5,577	-	5,577	-	-
Armley Good Neighbours Fund 3	-	26,078	4,579	-	21,499
Benefact Trust	-	6,500	-	-	6,500
Building Accessibility Fund 1	-	1,000	-	-	1,000
Department for Culture, Media & Sport 1	-	1,000	1,000	-	-
Department for Culture, Media & Sport 2	-	1,012	1,012	-	-
Hardship Fund donations	7,999	1,500	2,221	-	7,278
New Wortley Community Association (PP)	605	-	605	-	-
New Wortley Community Association (WWS)	1,000	1,650	2,650	-	-
Warm/Welcome Spaces Fund	-	500	234	-	266
Youth Worker Fund donations	4,087	-	544	-	3,543
	53,043	39,240	28,566	-	63,717

Restricted fund name	Purpose of restriction
Allchurches Trust	Towards supporting refugees primarily from Afghanistan
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
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 access
Armley Good Neighbours Fund (Fundraising Events) 3	Funds to be used for building improvements primarily church roof repairs and provision of better building access
Benefact Trust	Towards north and south aisle and choir vestry roof repairs
Building Accessibility Fund 1	Restricted donations towards cost of improving building accessibility externally and internally
Department for Culture, Media & Sport 1	Towards qualifying work on roof repairs under the Listed Places of Worship grant scheme
Department for Culture, Media & Sport 2	Towards qualifying work on building accessibility under the Listed Places of Worship grant scheme
Hardship Fund donations	Restricted donations to support people in the local community
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
Warm/Welcome Spaces	Towards the provision of Warm/Welcome Spaces
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 2025

6 Designated Funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Armley Good Neighbours Fund 2	14,000	-	-	-	14,000
Building Accessibility Fund 2	-	8,000	5,059	-	2,941
Parish Weekend Away Fund	-	7,320	6,770	(550)	-
	14,000	15,320	11,829	(550)	16,941

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
Building Accessibility Fund 2	Funds to be used for improving external and internal access at Christ Church
Parish Weekend Away Fund	Funds to be used for the Parish Weekend Away 2025 with unused balance returned to general unrestricted funds

7 Debtors and prepayments

	2025	2024
	£	£
Accrued income	12,038	16,901
Debtors	9,962	-
	22,000	16,901

8 Cash at bank & in hand

	2025	2024
	£	£
Cash at bank	86,916	75,485
Cash in hand	-	-
	86,916	75,485

9 Creditors and accruals

	2025	2024
	£	£
Accruals	430	410
	430	410

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 £23,612 (2024: £32,500).

Philip Arnold and Stephen Appleton are directors of Christ Church Armley Community Projects Ltd (CCACP). The PCC received £7,200 (2023 £6,200) for hire of office accommodation and facilities for use by CCACP. There are no outstanding balances between the PCC and CCACP at 31 December 2025 (2024 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 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
Income						
Grants and donations	73,790	64,802	39,240	49,397	113,030	114,199
Premises hire	21,690	9,825	-	-	21,690	9,825
Fees	1,859	616	-	-	1,859	616
Bank interest	116	963	-	-	116	963
Other income	-	431	-	-	-	431
Total income	97,455	76,637	39,240	49,397	136,695	126,034
Expenditure						
Charitable grants and donations	290	940	-	-	290	940
Church activities	88,024	79,228	28,566	36,029	116,590	115,257
Management and administration	3,305	3,092	-	-	3,305	3,092
Total expenditure	91,619	83,260	28,566	36,029	120,185	119,289
Net gains/(losses) on investments	-	-	-		-	-
Net income / (expenditure)	5,836	(6,623)	10,674	13,368	16,510	6,745
Transfers between funds	-	-	-		-	-
Other recognised gains/(losses):						
Gains/(losses) on revaluation of fixed as	-	-	-		-	-
Other gains/(losses)	-	-	-		-	-
Net income / (expenditure)	5,836	(6,623)	10,674	13,368	16,510	6,745
Fund balances brought forward	38,933	45,556	53,043	39,675	91,976	85,231
Fund balances carried forward	44,769	38,933	63,717	53,043	108,486	91,976