

# **The Ecclesiastical Parish of St Chad, Far Headingley, Leeds**

Charity number 1130766



## **Annual Report and Financial Statements for the year ended 31 December 2022**



West Yorkshire Community Accounting Service

# **The Ecclesiastical Parish of St Chad, Far Headingley, Leeds**

## **Annual Report and Financial Statements for the year ended 31 December 2022**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 10
Examiner's report	11
Statement of financial activities	12
Balance sheet	13
Notes to the accounts	14 to 22

**Prepared by West Yorkshire Community Accountancy Service CIO**

# **The Ecclesiastical Parish of St Chad, Far Headingley, Leeds**

## **Trustees' report for the year ended 31 December 2022**

### **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**

#### **Dates**

#### **Team Rector and Vicar of St Chad's:**

Revd Hannah Lievesley (Chair)

#### **Curate:**

Revd Joanna Glenwright

Appointed 27 June 2022

#### **Churchwardens:**

Alison Gallant

Helen Cruickshank (Lay Chair)

#### **Representatives on the Deanery Synod:**

Beverly Leech Askey

Catherine Harper

#### **Elected Members (each is elected for a maximum of a three-year term without re-election):**

Alan Futers

Resigned 15 May 2022

Amy Graham

Claire Pascoe

Elizabeth Pearson

Resigned 17 December 2022

Helen Steele (Secretary)

Jane Bewell

Appointed 15 May 2022

Julia Baxter

Resigned 15 May 2022

Louise Allen

Mary Henderson

Resigned 15 May 2022

Matthew Cliff

Michael Willison

Nicola Bagnall

Nigel Greenwood

Susan Milestone

Timothy Ward

Appointed 15 May 2022

William Robinson

Appointed 15 May 2022

#### **Treasurer**

Treasurer: Michael Clark

Resigned September 2022

Acting Treasurer: Alison Gallant

From September 2022

#### **Parish Administrator**

Christine Khullar

#### **Charity number**

1130766

Registered in England and Wales

#### **Registered and principal address**

Otley Road

Far Headingley

Leeds

LS16 5JT

#### **Bankers**

Nat West Bank plc

8 Park Row

Leeds

LS1 5HD

Virgin Money

94-96 Briggate

Leeds

LS1 6NP

#### **Independent examiner**

Simon Bostrom FCIE

#### **West Yorkshire Community Accountancy Service CIO**

Stringer House

34 Lupton Street

Leeds

LS10 2QW

# **The Ecclesiastical Parish of St Chad, Far Headingley, Leeds**

## **Trustees' report (continued) for the year ended 31 December 2022**

### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members at the Annual Parochial Church Meeting.

### **Aim and Purposes**

St Chad's Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is also responsible for the maintenance of the Parish Centre and the former curacy (64 Becketts Park Crescent).

The Church's Vision Statement is:

St Chad's is here to share the Christian Gospel through being:

- A praying and worshipping community,
- A place of spiritual learning, growth and exploration,
- A visible, active and responsible servant of the parish.

We seek to be a lively, evolving and caring community through:

- Being welcoming and supportive,
- Sharing and celebrating our talents and diversity,
- Being open to all.

### **Objectives and Activities**

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St Chad's. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship nurture faith and discipleship through prayer and scripture, music and sacrament.

When planning our activities for the year, the Charity Commission's guidance on public benefit and the specific guidance on charities for the advancement of religion has been considered. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer, learning about the Gospel, and developing their knowledge and trust in Jesus,
- Fostering community and the provision of pastoral care for people living in the parish,
- Missionary and outreach work.

To facilitate this work, it is important that we maintain the fabric of the Church of St Chad and the Parish Centre.

### **Achievements and Performance**

2022 has been another year of expansion with some exciting and encouraging highlights.

The number of both adults and children in our worshipping community and the weekly worship attendance figures have continued to increase.

Planned giving (funds received from our church community through regular standing order and the Parish Giving Scheme) has increased 12% against last year. This is especially encouraging given that cost of living increases during 2022 have stretched people's budgets. We were delighted to be able to meet our Parish Share request in full.

In June, many members of the congregation came together to organise a hugely successful Jubilee Party at the Parish Centre in celebration of the Queen Elizabeth's 70-year reign. This was 'the talk of the town' and was attended and enjoyed by hundreds of people from both the church and the community beyond, raising around £3,000 for church funds.

# **The Ecclesiastical Parish of St Chad, Far Headingley, Leeds**

## **Trustees' report (continued) for the year ended 31 December 2022**

### **Achievements and Performance - continued**

Over two Sundays in May, we held a Disability Focus Week. The Diocesan Disability Advisor spoke at one of the services about the impact of living with disability and the church's responsibilities. A Disability Study was launched to learn about the lived experience of disability amongst the congregation and to identify accessibility improvements needed in church and the services.

Our growing Youth Group has had a great year with increasing attendance and a number of Christian residential trips and social highlights. They have explored issues of identity and truth through the bible, and helped with some charitable activities throughout the year. In October, a 'Junior Youth Group' was launched alongside the existing group, attracting young people in year 5 and 6 of primary school. This has proved very popular. Over thirty young people are now members of the Youth and Junior Youth Groups.

St Chad's Tots, a new babies and toddler group, was launched in November. The first session was attended by 12 adults and 13 children. It has continued to grow and flourish through word of mouth and the warmth of the welcome and inclusion provided by leaders and volunteers. We are beginning to see Tots members join our Sunday worship as a result of friendships made and invitations given.

### **Worship and Prayer**

During the seasons of Lent and Easter we ran 'The Prayer Course' at St Chad's: an 8-week course exploring the practice and purpose of prayer and providing a wealth of spiritual resources to the 32 people who came.

We were delighted to welcome Revd Jo Glenwright, a new and gifted curate and her family to St Chad's in July.

During August we ran a sermon series on the book of Micah at the 9.30am service. Positive feedback has encouraged us to programme in more sermon series in the future to deepen bible knowledge. At Evensong we trialled replacing the sermon with post-service discussion of the bible passage over coffee. This also proved popular and stimulating and, after surveying the congregation, it was decided to alternate bible discussion with a sermon each week from January 2023.

The choir and organist continue to provide music and singing to a very high standard and are greatly appreciated. Musical highlights this year were the Epiphany, Advent, and Christmas Carol Services. The all-age music group have brought a new vibrancy to our all-age worship and the group continues to grow in number and ability.

Links with the St Chad's Primary School have continued well, with a return to the full programme of seasonal services and celebrations in church. Thanks to the engagement of Youth Worker Ollie Greenfield and the addition of Curate Jo Glenwright, we have been able to increase the number of school collective worship sessions led by the St Chad's Church team each term.

Worship highlights this year included the Maundy Thursday Supper and Eucharist; the 'Vigil for Lilibet' following the very sad news of the death of the Queen; the all-age Remembrance service; and a new 'Longest Night' service prepared by Revd Jo and added to the Christmas programme. Christmas Services were made extra special this year through the commissioning and installation of hung candelabras in the church to enable carols by candlelight. The candelabras were commissioned from The Horsforth Shed which supports Woodside Church's mission to serve the needs of the community by reducing social isolation and support vulnerable people. For the first time this year we collaborated with two local funeral directors to offer a Memorial Carol Service in December to local families who had been recently bereaved. This service provides an excellent opportunity to reconnect with families we have served with funerals and also to advertise our Christmas services. We expect this to become an annual event.

# **The Ecclesiastical Parish of St Chad, Far Headingley, Leeds**

## **Trustees' report (continued) for the year ended 31 December 2022**

### **Worship and Prayer - continued**

A large and growing proportion of the St Chad's congregation are families, who can have different needs and preferences to longer established members of the church family. In August, the Vision Team undertook a review of the style and programme of worship at St Chad's aiming to recognise and meet the different needs and preferences of the existing congregation, whilst also looking beyond the church walls to the wider parish and what might attract and retain newcomers to St Chad's. National research was consulted, and our own church members were surveyed to inform decisions. The survey results and comments were a great affirmation that what we are doing currently is working well, but also gave encouragement to make the 9.30am Sunday morning service a little more informal-contemporary in style and music. To help with this change, it was decided to make the 4th Sunday of each month a Service of the Word instead of Holy Communion to allow space for more creative interactive teaching, exploration, and relationship building.

At 31st December 2022, there were 212 parishioners on the Church Electoral Roll, 69 of whom are not resident within the parish. There has been a small increase over the year. The regular worshipping community has grown from 268 to 301, an increase of 12%. It is pleasing to report that the total includes 93 children and young people under 18 years.

### **Deanery Synod**

Two lay representatives from St Chad's sat on the Headingley/North West Leeds Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church. There are a further two vacancies carried forward into 2023.

### **The Church and Parish Centre**

The St Chad's buildings are not just for the exclusive use of the congregation. We endeavour to ensure that the Church and the Parish Centre both exist for the benefit of all in the parish. The Church has regular bookings from Leeds Festival Chorus, other musical groups and local schools. The Parish Centre is very well used by a wide range of community and charitable groups, as well as taking private bookings for key life event celebrations such as weddings, birthdays or funeral teas. As part of our mission and commitment to service to the local community, the Centre offers affordable rates to local charities. Throughout 2022, bookings at the Centre gradually increased. Previous users have returned, and new regular bookings have been received. It has been pleasing to see that income is meeting, and starting to exceed, expenditure across the year.

Repairs and renovation in the Church and Parish Centre have included the items essential for legal, insurance, maintenance and health & safety purposes, but also other works which had been paused during the pandemic were able to start again, including two new recycled plastic benches in the Churchyard and Garden of Rest.

It is with great sadness that we learned of the death in July of our church architect Richard Crooks. Richard had worked with St Chad's for many years and had supervised the re-ordering works in Church in 2010-11. The PCC have appointed Alexa Stephens of Pearce Bottomley Architects, Tadcaster as the new St Chad's architect.

In the summer, our award-winning Green Team increased the frequency of the work parties in the churchyard to twice a month. New members have been welcomed. The Team strives to build on the A Rocha Eco Church Silver award by fostering a nature-friendly environment in the churchyard, publishing eco-tips, newsletter articles and organising an Environment Service. The Team has continued work on the church's environment strategy to tackle the effects of climate change. In July, the PCC approved a Carbon Net Zero Plan setting out the steps that the PCC will be taking over the coming years.

The Save the Planet Group successfully fundraised and applied for a grant to build a herb garden near the church gates. The garden will help people to cut down on the use of plastic packaging and encourage community action for the environment.

# **The Ecclesiastical Parish of St Chad, Far Headingley, Leeds**

## **Trustees' report (continued) for the year ended 31 December 2022**

### **Pastoral Care**

Home communion continues to be offered to those who cannot come to services at church, and the monthly parish magazine and weekly emailed newssheet provide good links with the church for those who are house-bound.

The luncheon club, which provides hot meals, cheerful company and transport to the elderly in the parish, was able to re-start on a weekly basis in 2022. A new leadership team was recruited and continues to provide a much valued and appreciated service. The atmosphere is lively and the diners continue to give positive feedback. The number attending has increased, largely through word of mouth, and there are now over 20 diners on the books. The team were gratified that the City Council's Food Hygiene Inspector had awarded a 5-star rating for the Lunch Club.

The Thursday morning Holy Communion service continues to flourish, with a number of new regulars joining the congregation. The service provides a time of fellowship and care in its post-service coffee and chat.

The Mother's Union continues to nurture fellowship and faith amongst its church members and has returned to a full and varied programme of social events and prayer.

Health and safety procedures are regularly reviewed and updated. The PCC has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, i.e. the duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

### **Mission and Evangelism**

The invasion of Ukraine in February shocked our church and wider community. Families from St Chad's co-ordinated collections and donations from the church and local school, filling a room in the Parish Centre with donations of bedding, nappies, coats, shoes and other requested items. These items were sorted and transported to a local barn for packaging and then loaded onto some of the first lorries taking aid to the Polish border. A further campaign for medical aid followed, enabling 28 large boxes of precious supplies to be collected and sent to the front line.

We have seen growth in three key areas of our outreach this year: The Youth Group and Junior Youth Group, which provides Christian teaching and faith exploration alongside fun games, activities, and trips; The Lunch Club which re-launched this year combatting loneliness and isolation amongst the elderly in the parish; and the addition of St Chad's Tots, the new and vibrant babies and toddlers group which includes a time of Christian songs and stories and develops links between young families and the church.

Helping those in need is a demonstration of our faith. The church supports both local and national charities directly. Two such charities are the West Yorkshire Community Chaplaincy and Support After Rape and Sexual Violence Leeds. In addition, the 'St Chad's Endowment Fund' supports local community group applications with grants amounting to approximately £10,000 per year. This Fund is administered by Leeds Community Foundation.

Other significant collections in 2022 were made for the Children's Society at the Christingle service; PAFRAS (Positive Action for Refugees and Asylum Seekers) through food and financial donations throughout the year and at Harvest; a 'Good as New Toys' gift collection for Leeds families in poverty at Christmas (working with St Mary's Hawksworth Wood); and an incredible Christmas Shoebox appeal (working with Blythwood Care) which enabled over 150 shoeboxes to be filled with carefully chosen and wrapped gifts and sent to the Romany community in Hungary.

Other charities, such as the Scouts and Girl Guides, benefit from reduced charges to hire the Parish Centre.

The Headingley Team Ministry magazine keeps parishioners informed of church services, courses and events and includes articles that help develop our knowledge and trust in Jesus.

Our church website [stchads.co.uk](http://stchads.co.uk) and Facebook page @stchadschurchleeds provide helpful information to the whole church family and the wider community, including recordings of Sunday morning services.

# The Ecclesiastical Parish of St Chad, Far Headingley, Leeds

## Trustees' report (continued) for the year ended 31 December 2022

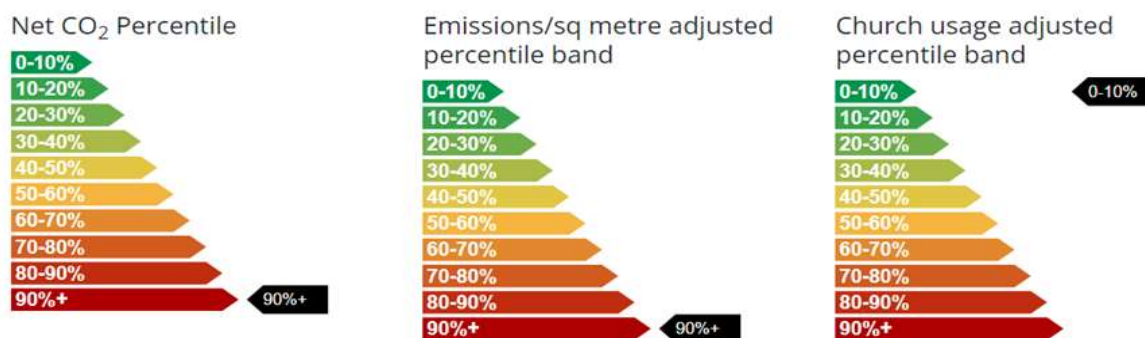
### Environment Report

#### Carbon Footprint

We have continued to measure the St Chad's carbon footprint. Gas and electricity consumption data for 2022 have been submitted on-line to the national C of E's Energy Footprinting Tool (EFT). The tool computes both the gross carbon footprint and, after deducting renewable electricity purchased from the grid and deducting a proportion of on-site generated renewable electricity exported to the grid, the net carbon footprint.

	Carbon footprint (tonnes CO <sub>2</sub> e)	
	2021	2022
<b>Church</b>		
gross	34.5	37.3
net	31.5	34.1
<b>Parish Centre</b>		
gross	22.9	29.2
net	17.6	23.6
<b>Total</b>		
gross	57.4	66.5
net	49.1	57.7

The EFT also takes account of the useable floor and how many people make use of the building. Overall, both the church building and the Parish Centre are both within the top 10% of churches with the largest carbon footprint. This is also the case for the emissions/square metre. However, the picture changes considerably when the number of people using the buildings is taken into account. The church building is in the top 10 – 20% and the Parish Centre in the top 10% of churches with the lowest emissions on a per person basis. Taking the church building and the Parish Centre together puts St Chad's in the top 10% of lowest emitting churches based on pattern of usage. This is illustrated in the 3 bands below.



#### Energy Costs

As everyone will be aware energy costs increased dramatically during 2022. Fortunately, the gas contracts – our biggest energy expenditure – with Crown Gas & Power which were secured back in 2019 still run until September 2023. It is hoped that by the time these contracts are renewed wholesale gas prices will have dropped considerably from peak levels seen in 2022. Nevertheless, we have been advised to expect an increase 2-3 times the rate in the current contracts.

We were not so fortunate with our electricity contracts which ended in September. They were renegotiated in January 2022 when, it turned out, rates were at their lowest that year. We were fortunate to get away with a 60% increase for the weekday rate and 44% increase in the evening/weekend rate.



# **The Ecclesiastical Parish of St Chad, Far Headingley, Leeds**

## **Trustees' report (continued) for the year ended 31 December 2022**

### **Environment Report - continued**

#### **Sustainable Heating**

Given our high carbon footprint, mainly due to gas fired heating, the PCC is keen to investigate moving to a more sustainable form of heating. As the starting point we completed detailed heating questionnaires for both the church building and the Parish Centre and submitted them to the Diocese in December 2022. The Diocese will pair us with a Sustainability Advisor who will assess our buildings and heating systems and suggest possible options. We will then need to obtain the services of a specialist heating engineer to undertake feasibility studies of various options, and then obtain detailed costings of the preferred option.

#### **Ecumenical Relationships**

Churches Together in Headingley chose not to meet during the pandemic, but a first meeting was held between Church leaders in November, with a view to planning what CTH might look like going into the future.

#### **Financial Review**

As expected, this year has returned to the ongoing deficit situation after last year's wonderful receipt of several large legacies.

That withstanding, we are very grateful to acknowledge the receipt of generous legacies from the estate of Christopher Milestone as well as the residual bequest from Maureen Cliff.

The Parish again met its Parish Share of £123,350 for the year in full. The Diocese has announced we will once again have a small reduction in our 2023 Share, to reflect the reduction of paid clergy.

The Department for Culture Media & Sport Listed Places of Worship Grant scheme which enables churches to reclaim VAT on qualifying works was utilised during the year and has been extended to March 2025.

2022 income streams, particularly from the Parish Centre, improved following exiting from the covid lockdowns which has been encouraging. Stewardship has increased and property costs have also increased, due to a number of items needing to be replaced at the Curacy. The installation of a GoodBox card reader in church for electronic payments has increased donations by £3,277.

The Parish Giving Scheme (PGS) has grown during the year, helped by the first year of individual donor's optional inflation linked growth, alongside the associated Gift Aid. Around half of our regular givers still use standing orders as a means to donate and this creates the additional work of a volunteer whereas the Direct Debit route utilises the PGS automated admin that also claims the VAT simply and quickly. The balance between direct debit and standing order giving will be looked at during 2023.

We were fortunate enough to receive two grants during the year – one from the Diocese to help towards our energy costs and the other from the Headingley Development Trust Ltd (from the Matthew Hill Sustainability Fund) as a contribution towards the community herb garden which is to be created at the top of the church driveway.

The bank mandates were successfully updated, and NatWest Bankline was set up to allow us to have good visibility of our current situation and payments can now to be made electronically with dual control which is something that the Charity Commission encourages.

The Vicar's discretionary "Roger Robinson fund" was used to purchase the candelabras which were used at various candlelit services, and these will be a great investment for future years.

All missional charity donation arrears from 2020 and 2021 were paid in full. 2022 donations may be made retrospectively during 2023 after a review of charitable giving.

# **The Ecclesiastical Parish of St Chad, Far Headingley, Leeds**

## **Trustees' report (continued) for the year ended 31 December 2022**

### **Financial Review - continued**

#### **Restricted and Endowment Funds**

Income from the majority of restricted and endowment funds has been expended, as have the dividends from restricted investment. The sale of shares in 2021 created a fall in dividends during 2022, but this was expected and has been offset by the improvement in deposit account interest received as well as taking account that a proportion of shares were sold to reduce the risk of a fall in share prices, which can be seen to have occurred by the revaluation deficit, as well as releasing specific reserves that have been partly utilised this year.

#### **Parish Centre**

The Parish Centre Management Committee (PCMC) have been delighted to see hirers returning after the various lockdowns and are pleased to report that income in 2022 is back to pre-pandemic levels. There has been a need to spend funds on roof and plumbing issues during the year and plans to refurbish the kitchen in 2023 are now realistic and on course. On the back of the increase in parish centre bookings, the bar has also had a good, profitable year.

A community event to celebrate the Queen's Platinum Jubilee boosted fundraising by around £3,000.

2022 has seen some of our regular hirers no longer return to us, however we have attracted a number of new regular customers and the expansion of the Youth Group, the resurrection of the Lunch Club, and the launch of the Tots Group, has meant greater numbers of our community enjoying the facilities we offer at the Parish Centre.

#### **Reserves Policy**

Our policy is to allow for the smooth running of the charity and to allow for an orderly winding up should the charity need to close. We consider three months operating costs is sufficient. This would therefore be 25% of £331,547 = £82,887.

The total unrestricted net current assets (unrestricted funds less tangible fixed assets), including designated funds, amount to £191,999.

Of this total, £74,630 has been designated towards the purposes referred to in note 16. This leaves £117,369 as free reserves.

#### **Future Plans**

Existing cost increases will continue into 2023 and the remainder of the 2018 Quinquennial Inspection items, together with the potentially required additional work on protecting the tower from water ingress, will increase the amount of effort required to provide new and increasing income streams in the immediate future.

### **Public Benefit**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

Public benefit from the Church comes in three key ways:

First, are the benefits obtained from being part of a prayerful, multigenerational, lively and supportive Church community.

Secondly, the Church and the Parish Centre buildings are available to the public at large. This allows St Chad's to offer space for not just the church-led groups, such as the Tots Group, Youth Club and Luncheon Club, but also the Church building for local schools for end of term activities, for concerts by a orchestras and choirs, and by Leeds Festival Chorus as their weekly meeting and rehearsal space. The Parish Centre serves the wider community as a popular centre for regular meetings of various charities, Scouts and Girl Guides, dancing groups, fitness camps and art classes. The City Council and the NHS hire rooms for training and public consultation events. The main hall is still popular for wedding receptions and funeral teas.

# **The Ecclesiastical Parish of St Chad, Far Headingley, Leeds**

## **Trustees' report (continued) for the year ended 31 December 2022**

### **Public Benefit - continued**

Thirdly, the Church offers financial help to its local community and beyond in three ways: a) by offering reduced rates to charitable organisations using the centre, b) by using a charitable donation of 10% of unrestricted planned giving and open plate collections to support both local and national charities and c) through the Leeds Community Fund where the interest generated from a substantial sum which was invested by the Church (and doubled by government aid) is allocated to local applicants by a committee including church members.

### **Structure, Governance and Management**

The PCC is a body corporate (PCC Powers Measure 1956. Church Representation Rules 2020) and is a registered charity as required under the Charities Act.

The method of appointment of PCC members is set out in the Church Representation Rules. At St Chad's, the membership of the PCC consists of the incumbent, curate, churchwardens, members of Deanery Synod and a maximum of 15 members elected by those members of the congregation who are on the church Electoral Roll. All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

The PCC met eight times during the year, including one held jointly with the Vision Team and two via video conferencing. The average level of attendance was 83%. Given its wide responsibilities, the PCC has a number of committees, each dealing with a particular aspect of parish life. These committees which include Standing and Finance, Fabric and Maintenance, Bar, Worship, Community Engagement, Stewardship and Parish Centre Management, are all responsible to the PCC and report back to it regularly, with minutes of their deliberations being received by the full PCC and discussed as necessary.

Approved by the board of trustees on 3rd May 2023

Rev'd Hannah Lievesley (Trustee and Chair)

# **The Ecclesiastical Parish of St Chad, Far Headingley, Leeds**

## **Independent examiner's report to the trustees of The Ecclesiastical Parish of St Chad, Far Headingley, Leeds**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022, which are set out on pages 12 to 22.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a fellow 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 fellow of ACIE which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Simon Bostrom FCIE

4th May 2023

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**The Ecclesiastical Parish of St Chad, Far Headingley, Leeds**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2022**

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Endowment funds £	2022 Total funds £	2021 Total funds £
<b>Income from:</b>						
Donations and legacies	(2)	122,572	2,397	-	124,969	209,929
Other trading activities	(3)	46,093	-	-	46,093	23,519
Investment income	(4)	1,215	2,879	-	4,094	4,070
Charitable activities	(5)	116,723	-	-	116,723	69,264
Other income	(6)	3,813	-	-	3,813	1,454
<b>Total income</b>		<b>290,416</b>	<b>5,276</b>	<b>-</b>	<b>295,692</b>	<b>308,236</b>
<b>Expenditure on:</b>						
Raising funds	(7)	28,755	-	-	28,755	14,041
Charitable activities	(8)	280,554	22,238	-	302,792	257,750
<b>Total expenditure</b>		<b>309,309</b>	<b>22,238</b>	<b>-</b>	<b>331,547</b>	<b>271,791</b>
Net gains/(losses) on investments		-	(7,214)	(1,864)	(9,078)	18,018
<b>Net income / (expenditure)</b>		<b>(18,893)</b>	<b>(24,176)</b>	<b>(1,864)</b>	<b>(44,933)</b>	<b>54,463</b>
<b>Transfers between funds</b>		<b>-</b>	<b>20,574</b>	<b>(20,574)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(18,893)</b>	<b>(3,602)</b>	<b>(22,438)</b>	<b>(44,933)</b>	<b>54,463</b>
<b>Fund balances brought forward</b>		<b>676,550</b>	<b>63,343</b>	<b>84,481</b>	<b>824,374</b>	<b>769,911</b>
<b>Fund balances carried forward</b>	(9)	<b>657,657</b>	<b>59,741</b>	<b>62,043</b>	<b>779,441</b>	<b>824,374</b>

All incoming resources and resources expended derive from continuing activities.

# The Ecclesiastical Parish of St Chad, Far Headingley, Leeds

## Balance sheet

as at 31 December 2022

		2022	2022	2022	2022	2021
		Unrestricted	Restricted	Endowment	Total	Total
		£	£	£	£	£
<b>Fixed assets</b>						
Tangible assets	(10)	465,658	-	-	465,658	467,068
Investments	(11)	-	54,349	14,040	68,389	77,467
<b>Total fixed assets</b>		<u>465,658</u>	<u>54,349</u>	<u>14,040</u>	<u>534,047</u>	<u>544,535</u>
<b>Current assets</b>						
Stock		3,684	-	-	3,684	2,070
Debtors and prepayments	(12)	21,373	-	-	21,373	13,104
Current asset investments	(13)	95,474	4,671	48,003	148,148	163,134
Cash at bank and in hand	(14)	91,282	721	-	92,003	115,578
<b>Total current assets</b>		<u>211,813</u>	<u>5,392</u>	<u>48,003</u>	<u>265,208</u>	<u>293,886</u>
<b>Current liabilities:</b>						
<b>amounts falling due within one year</b>						
Creditors and accruals	(15)	19,814	-	-	19,814	14,047
<b>Total current liabilities</b>		<u>19,814</u>	<u>-</u>	<u>-</u>	<u>19,814</u>	<u>14,047</u>
<b>Net current assets / (liabilities)</b>		<u>191,999</u>	<u>5,392</u>	<u>48,003</u>	<u>245,394</u>	<u>279,839</u>
<b>Net assets</b>		<u>657,657</u>	<u>59,741</u>	<u>62,043</u>	<u>779,441</u>	<u>824,374</u>
<b>Funds</b>						
Unrestricted funds						
General unrestricted funds		583,027	-	-	583,027	595,594
Designated funds	(16)	74,630	-	-	74,630	80,956
Unrestricted funds		<u>657,657</u>	<u>-</u>	<u>-</u>	<u>657,657</u>	<u>676,550</u>
Restricted funds		-	59,741	-	59,741	63,343
Endowment funds		-	-	62,043	62,043	84,481
<b>Total funds</b>		<u>657,657</u>	<u>59,741</u>	<u>62,043</u>	<u>779,441</u>	<u>824,374</u>

The financial statements were approved by the board of trustees on 3rd May 2023

Rev'd Hannah Lievesley (Trustee and Chair)

# **The Ecclesiastical Parish of St Chad, Far Headingley, Leeds**

## **Notes to the accounts**

### **for the year ended 31 December 2022**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

##### **Investments**

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

##### **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.

##### **Grants payable without performance conditions**

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

##### **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.

# **The Ecclesiastical Parish of St Chad, Far Headingley, Leeds**

## **Notes to the accounts**

### **for the year ended 31 December 2022**

#### **1 Accounting policies continued**

##### **Tangible fixed assets**

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Other land and buildings held on behalf of the PCC for its own purposes are included at insurance valuation (in the case of the curate's house) and at cost (in the case of the Parish Centre). No depreciation is charged against such properties because the depreciation charge is viewed as immaterial and no impairment of the buildings is considered to have taken place. Any expenditure on maintenance or improvement is written off as incurred.

Other equipment used within church premises and at the Parish Centre is depreciated on a straight line basis over 3, 5 or 10 years, unless otherwise stated in the notes. Individual items of equipment with a purchase price of £500 or less are written off in the period in which the asset is acquired.

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **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.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income unless restrictions have been imposed by the donor. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

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



**The Ecclesiastical Parish of St Chad, Far Headingley, Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2022**

<b>2 Donations and legacies</b>	2022	2022	2022	2022	2021
	Unrestricted	Restricted	Endowment	Total	Total
	funds	funds	funds	funds	funds
	£	£	£	£	£
Planned giving	81,661	-	-	81,661	72,680
Open plate collections	3,339	142	-	3,481	2,591
Legacies	6,933	-	-	6,933	92,667
Donations (includes Goodbox)	9,613	791	-	10,404	7,914
Gift aid	21,026	-	-	21,026	19,863
Grant income	-	1,464	-	1,464	14,214
	<u>122,572</u>	<u>2,397</u>	<u>-</u>	<u>124,969</u>	<u>209,929</u>

<b>3 Other trading activities</b>	2022	2022	2022	2022	2021
	Unrestricted	Restricted	Endowment	Total	Total
	funds	funds	funds	funds	funds
	£	£	£	£	£
Takings in Parish Bar	17,192	-	-	17,192	5,842
Hire of church to non-church users	7,792	-	-	7,792	3,538
Sale of magazine advertisements	1,600	-	-	1,600	1,804
Fundraising	7,351	-	-	7,351	435
Income from PCC property	12,158	-	-	12,158	11,900
	<u>46,093</u>	<u>-</u>	<u>-</u>	<u>46,093</u>	<u>23,519</u>

<b>4 Investment income</b>	2022	2022	2022	2022	2021
	Unrestricted	Restricted	Endowment	Total	Total
	funds	funds	funds	funds	funds
	£	£	£	£	£
Dividends (gross)	-	2,036	-	2,036	3,958
Interest (gross)	1,215	843	-	2,058	112
	<u>1,215</u>	<u>2,879</u>	<u>-</u>	<u>4,094</u>	<u>4,070</u>

<b>5 Income from charitable activities</b>	2022	2022	2022	2022	2021
	Unrestricted	Restricted	Endowment	Total	Total
	funds	funds	funds	funds	funds
	£	£	£	£	£
Traidcraft	-	-	-	-	433
Use of parish centre	2,956	-	-	2,956	-
Parish magazine sales	969	-	-	969	1,023
Fees received for weddings and funerals	13,082	-	-	13,082	10,869
Sunday morning coffee	433	-	-	433	176
Parish centre booking fees	99,283	-	-	99,283	56,763
	<u>116,723</u>	<u>-</u>	<u>-</u>	<u>116,723</u>	<u>69,264</u>

**The Ecclesiastical Parish of St Chad, Far Headingley, Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2022**

<b>6 Other income</b>	2022	2022	2022	2022	2021
	Unrestricted	Restricted	Endowment	Total	Total
	funds	funds	funds	funds	funds
	£	£	£	£	£
VAT recovered	2,734	-	-	2,734	543
Solar panels	1,079	-	-	1,079	911
	<u>3,813</u>	<u>-</u>	<u>-</u>	<u>3,813</u>	<u>1,454</u>

<b>7 Expenditure on raising funds</b>	2022	2022	2022	2022	2021
	Unrestricted	Restricted	Endowment	Total	Total
	funds	funds	funds	funds	funds
	£	£	£	£	£
Hire of church (salaries)	2,926	-	-	2,926	2,164
Parish Centre Bar running costs	13,953	-	-	13,953	3,676
General fundraising costs	3,097	-	-	3,097	69
Other PCC property upkeep	3,779	-	-	3,779	3,201
PCC property depreciation	5,000	-	-	5,000	5,000
	<u>28,755</u>	<u>-</u>	<u>-</u>	<u>28,755</u>	<u>14,110</u>

<b>8 Charitable activity</b>	2022	2022	2022	2022	2021
	Unrestricted	Restricted	Endowment	Total	Total
	funds	funds	funds	funds	funds
	£	£	£	£	£
Missionary and charitable giving	15,000	-	-	15,000	10,000
Sunday Club	-	309	-	309	1,257
Weddings and funeral fees	5,055	-	-	5,055	4,745
Traidcraft costs	-	-	-	-	433
Parish magazine costs	136	-	-	136	113
Parish share	123,350	-	-	123,350	129,842
Church running costs	19,115	-	-	19,115	17,820
Church maintenance	3,707	1,100	-	4,807	4,572
Upkeep of services	3,101	1,053	-	4,154	2,731
Churchyard and grounds upkeep	1,845	6,943	-	8,788	5,234
Parish Centre running costs	72,852	-	-	72,852	53,841
Major repairs	3,550	12,178	-	15,728	-
Admin salaries and organist fees	17,264	-	-	17,264	16,214
Clergy expenses	75	-	-	75	50
Other administration costs	2,664	-	-	2,664	2,991
Depreciation	4,320	-	-	4,320	5,618
Accounts preparation	900	-	-	900	900
Independent examination	420	-	-	420	420
Youth and children development	7,200	655	-	7,855	900
	<u>280,554</u>	<u>22,238</u>	<u>-</u>	<u>302,792</u>	<u>257,681</u>

**The Ecclesiastical Parish of St Chad, Far Headingley, Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2022**

<b>9a Restricted funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Church music fund	937	254	785	1,392	1,798
Churchyard maintenance	58,480	1,864	14,157	5,672	51,859
Flowers	397	75	268	-	204
Garden of rest	1,000	-	-	-	1,000
Organ maintenance	1,597	49	1,100	1,392	1,938
Church repair	-	547	12,178	12,118	487
Sunday School fund	-	388	309	-	79
Youth Work	932	222	655	-	499
LDBF Energy	-	850	-	-	850
Herb garden fund	-	1,027	-	-	1,027
	<u>63,343</u>	<u>5,276</u>	<u>29,452</u>	<u>20,574</u>	<u>59,741</u>

<b>Fund name</b>	<b>Purpose of restriction</b>
Church music fund	Towards choir and music costs.
Churchyard maintenance	Towards maintenance of the churchyard.
Flowers	Towards the cost of flowers.
Garden of rest	Legacy donation to be used towards Garden of Rest costs.
Organ maintenance	Towards organ maintenance costs.
Church repair	Towards church repair costs.
Sunday School fund	Towards the costs of the Sunday school.
Youth Work	Towards youth work activities.
LDBF Energy	Funding from Leeds Diocesan Board of Finance towards energy costs.
Herb garden fund	Donations towards the creation of a herb garden.

<b>9b Endowment funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Church music fund	13,609	-	987	(2,784)	9,838
Church repair	42,117	-	-	(12,118)	29,999
Churchyard maintenance	19,790	-	-	(5,672)	14,118
Sunday School Fund	8,965	-	877	-	8,088
	<u>84,481</u>	<u>-</u>	<u>1,864</u>	<u>(20,574)</u>	<u>62,043</u>

<b>Fund name</b>	<b>Purpose of restriction</b>
Church music fund	Towards choir, organ maintenance and music costs.
Church repair	Towards general repair costs for the church.
Churchyard maintenance	Towards maintenance of the churchyard.
Sunday School Fund	Towards the costs of the Sunday school.

Interest and dividends relating to these funds go to associated restricted funds. The outgoing costs relate to revaluation losses. The transfers relate to decisions to release funds to income in order to cover particular costs. The transfers go to associated restricted funds where and funds are expended from those funds.

**The Ecclesiastical Parish of St Chad, Far Headingley, Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2022**

<b>10 Tangible assets</b>	PCMC Equip	Parish Centre equip	Parish centre	Land and buildings	Total
<b>Cost</b>	£	£	£	£	£
At 1 January 2022	-	123,495	79,942	385,000	588,437
Additions	5,435	2,475	-	-	7,910
Disposals	-	(7,241)	-	-	(7,241)
At 31 December 2022	5,435	118,729	79,942	385,000	589,106
<b>Depreciation</b>					
At 1 January 2022	-	111,369	-	10,000	121,369
Depn reversed re. disposals	-	(7,241)	-	-	(7,241)
Charge for year	1,359	2,961	-	5,000	9,320
At 31 December 2022	1,359	107,089	-	15,000	123,448
<b>Net book value</b>					
At 31 December 2022	4,076	11,640	79,942	370,000	465,658
At 31 December 2021	-	12,126	79,942	375,000	467,068

<b>11 Fixed assets investments</b>	2022 Listed investments	2022 Total	2021 Total
	£	£	£
Balance b/f	77,467	77,467	138,810
(Disposals)	-	-	(79,361)
Gain / (loss) on revaluation	(9,078)	(9,078)	18,018
Income generated	2,036	2,036	3,958
(Income transferred out)	(2,036)	(2,036)	(3,958)
Total	68,389	68,389	77,467

<b>12 Debtors and prepayments</b>	2022	2021
	£	£
Debtors	13,141	1,287
Prepayments	3,646	8,814
Accrued income	4,362	2,849
Other debtors	224	154
	21,373	13,104

<b>13 Current asset investments</b>	2022	2021
	£	£
Cash equivalents on deposit	148,148	163,134
	148,148	163,134

**The Ecclesiastical Parish of St Chad, Far Headingley, Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2022**

14 Cash at bank and in hand	2022	2021
	£	£
Cash at bank	88,872	112,744
Cash in hand	3,131	2,834
	92,003	115,578

15 Creditors and accruals	2022	2021
	£	£
Creditors	6,133	3,407
Accruals	1,391	1,320
Fee income received in advance	11,248	8,723
Taxation and social security	-	295
Other creditors	1,042	302
	19,814	14,047

16 Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Youth Ministry	34,400	-	7,200	-	27,200
Parish Centre	23,214	-	-	-	23,214
Parish Centre Kitchen	5,824	-	-	874	6,698
Boiler replacement	17,518	-	-	-	17,518
	80,956	-	7,200	874	74,630

Fund name	Reason for designation
Youth Ministry	Set aside to meet the costs of our Youth Worker.
Parish Centre	Set aside for building refurbishment and improvement needs.
Parish Centre Kitchen	Set aside for kitchen improvements.
Boiler replacement	Set aside for boiler replacement.

**17 Related party transactions**

**Donations from trustees and related parties**

The total aggregate value of unconditional donations to the charity from the trustees or related parties was £20,088.

**Trustee expenses**

During the year one trustee was paid a total of £75 in respect of phone costs (previous year: £nil).

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

# **The Ecclesiastical Parish of St Chad, Far Headingley, Leeds**

## **Notes to the accounts continued**

### **for the year ended 31 December 2022**

#### **18 Staff costs and numbers**

	2022	2021
	£	£
Gross salaries	56,466	47,101
Pensions	819	619
	<u>57,285</u>	<u>47,720</u>

The average number of employees during the year was 10.7, being an average of 2.7 full time equivalent (2021: 8, 2.4 FTE). There were no employees with emoluments above £60,000.

#### **Defined contribution pension scheme**

	2022	2021
	£	£
Costs of the scheme to the charity for the year	819	619
Amount of any contributions outstanding at the year end	182	177

#### **19 Grant making**

##### **Project or activity**

	2022	2021
	Grants to institutions	Grants to institutions
	£	£
<b>Charitable allocations</b>		
<b>International</b>		
Church Mission Society	1,500	1,000
The Sylvia Wright Trust	1,500	1,000
<b>Local</b>		
Caring for Life	1,500	1,000
Joanna Leeds	1,500	1,000
Leeds Asylum Seekers Support Network (LASSN)	1,500	1,000
PAFRAS (Refugees and Asylum Seekers)	3,000	2,000
Support After Rape and Sexual Violence Leeds (SARSVL)	1,500	1,000
St George's Crypt	1,500	1,000
West Yorkshire Community Chaplaincy	1,500	1,000
Total	<u>15,000</u>	<u>10,000</u>

**The Ecclesiastical Parish of St Chad, Far Headingley, Leeds**  
**Statement of Financial Activities including comparatives for all funds**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2022**

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Endowment funds £	2021 Endowment funds £	2022 Total funds £	2021 Total funds £
<b>Income</b>								
Donations and legacies	122,572	194,715	2,397	15,214	-	-	124,969	209,929
Other trading activities	46,093	23,519	-	-	-	-	46,093	23,519
Investment income	1,215	109	2,879	1,567	-	2,394	4,094	4,070
Charitable activities	116,723	69,264	-	-	-	-	116,723	69,264
Other income	3,813	1,454	-	-	-	-	3,813	1,454
<b>Total income</b>	<b>290,416</b>	<b>289,061</b>	<b>5,276</b>	<b>16,781</b>	<b>-</b>	<b>2,394</b>	<b>295,692</b>	<b>308,236</b>
<b>Expenditure</b>								
Raising funds	28,755	14,041	-	-	-	-	28,755	14,041
Charitable activities	280,554	221,582	22,238	34,152	-	2,016	302,792	257,750
<b>Total expenditure</b>	<b>309,309</b>	<b>235,623</b>	<b>22,238</b>	<b>34,152</b>	<b>-</b>	<b>2,016</b>	<b>331,547</b>	<b>271,791</b>
Net gains/(losses) on investments	7,214	-	(7,214)	7,632	(9,078)	10,386	(9,078)	18,018
<b>Net income / (expenditure)</b>	<b>(11,679)</b>	<b>53,438</b>	<b>(24,176)</b>	<b>(9,739)</b>	<b>(9,078)</b>	<b>10,764</b>	<b>(44,933)</b>	<b>54,463</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>20,574</b>	<b>13,207</b>	<b>(20,574)</b>	<b>(13,207)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(11,679)</b>	<b>53,438</b>	<b>(3,602)</b>	<b>3,468</b>	<b>(29,652)</b>	<b>(2,443)</b>	<b>(44,933)</b>	<b>54,463</b>
<b>Fund balances brought forward</b>	<b>676,550</b>	<b>623,112</b>	<b>63,343</b>	<b>59,875</b>	<b>84,481</b>	<b>86,924</b>	<b>824,374</b>	<b>769,911</b>
<b>Fund balances carried forward</b>	<b>664,871</b>	<b>676,550</b>	<b>59,741</b>	<b>63,343</b>	<b>54,829</b>	<b>84,481</b>	<b>779,441</b>	<b>824,374</b>