

**Annual Report and Accounts
for the Parochial Church Council of All Hallows Leeds
for the year ending 31 December 2022**

Registered charity number 1184558

Contacts

Address	All Hallows Church 24 Regent Terrace Leeds LS6 1NP
Priest	Rev Heston Groenewald All Hallows Vicarage 24 Regent Terrace Leeds LS6 1NP
Principal Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Investment Managers	CCLA Investment Management Ltd Senator House 85 Queen Victoria Street London EC4V 4ET

Independent Examiner Anna Wiffen

Administrative Information

All Hallows Church is situated in the Hyde Park area of inner-city Leeds. It is part of the Diocese of Leeds within the Church of England. The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a Registered Charity, number 1184558.

The appointment of PCC members is governed by and set out in the Church Representation Rules. PCC members are elected at All Hallows' Annual Parochial Church Meeting by those members of the congregation who are on the Electoral Roll. All those who are 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. PCC members are provided with an induction and are offered appropriate training. The PCC met 7 times in 2022.

Given its wide responsibilities the PCC has a number of committees each dealing with a particular aspect of parish life. These committees, which include worship planning, building, asylum, fundraising, Rainbow Junktion, are all responsible to the PCC and report back to it regularly with updates of their decisions being received by the full PCC and discussed as necessary.

PCC members who have served at any time from 1 January 2022 until the date this report was approved are:

<i>Ex officio member</i>	Heston Groenewald - Parish priest
<i>Elected members</i>	Richard Barton Penny Brown – Safeguarding officer Tim Burt - Treasurer Nicola Edmonds (until April 2022) Phil Gardner – Deanery Synod representative (until April 2022) Katherine-Alice Grasham (until April 2022) Graeme Hay - Churchwarden (joined April 2022) Ruth Heywood Hannah Landana (joined April 2022) Paul Magnall Ted Schofield - Deanery Synod representative (until April 2022) Nathan Smith (joined April 2022) Adriaan van Klinken

Secretary (non-member) Dee Waite (until November 2022)
Annmarie Clay (from November 2022)

Members of the PCC are aware of potential risks both financial and otherwise that might occur either in the church or its associated projects. They have taken appropriate action to control and minimise these risks.

Parish details

The following details have been obtained from 2018 population update to the 2011 census:

	All Hallows parish	National
Total population	11,198	-
Aged 0-17	10%	21%
Aged 18-44	78%	37%
Aged 45-64	8%	25%
Aged 65+	3%	16%
Christian	31%	59%
Non-Christian religion	23%	9%

The parish deprivation rank is 1,214, where 1 is the most deprived parish in the Church of England and 12,307 is the least deprived parish (<https://arcg.is/0LWOGP0>). In 2019 our neighbourhood was ranked 5,933 out of 32,844 neighbourhoods in England, making it amongst the 20% most deprived neighbourhoods in the country (http://dclgapps.communities.gov.uk/imd/iod_index.html).

Aims and purposes

All Hallows PCC has the responsibility of cooperating with the Parish Priest, the Reverend Heston Groenewald, in promoting in the ecclesiastical parish of All Hallows, the whole mission of the Church: pastoral, evangelistic, social and ecumenical. The PCC also has responsibility for the church building of All Hallows, and all those organisations and individuals who share our space.

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 All Hallows. 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 put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary 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; learning about the gospel; and developing their knowledge and trust in Jesus;
- 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 building.

Achievements and performance

Loving God: Worship and Prayer

We have settled into an encouraging post-covid pattern of worship, with a growing number of people in church for Sunday morning services and a simultaneous Facebook live-stream for anyone who can't join us in person. Our regular home groups and Bible study groups continue to meet and to grow.

We continue to be as diverse and inclusive as possible in our worship, which means a wonderful variety of people sharing their distinctive gifts with the wider community. Worship is occasionally all-age, and we try to maintain a range of prayer and musical styles.

In 2022 our Electoral Roll numbered 83, and well over 100 adults and 20 children call themselves members of All Hallows. Our worshipping congregation continues to grow at a steady, sustainable rate. Live-streaming our services has enabled us to reach a larger number of people from around the city (and the world!) which has helped to spread All Hallows' work and witness.

Our pattern of joint worship with the 'Headingley and All Hallows Team' churches St Chad's and St Michael's, continues to develop. This year the team has worshipped together, run joint events and shared an Advent course.

We were thrilled to welcome back The Sacred Wing LGBTQI+ choir for their Christmas concert - which felt extra joyful and beautiful after the enforced covid break.

Loving Ourselves: Pastoral Care and Ecumenical Relations

We are a very sociable church, which helps our pastoral life to be naturally inclusive. Our 'Rainbow Group' intentional friendship/pastoral care system has developed through the year; this has found traction with some but not all – and in different ways for different groups.

We equip ourselves pastorally and theologically to support and love our LGBTQI+ neighbours – both within and beyond our congregation. Many people find us through the Inclusive Church Directory. We had a presence at Pride Sunday and our local Pride Parkrun, and became official supporters of the Campaign for Equal Marriage in the Church of England. All Hallows continues to be a vital LGBTQI+ link between people inside and outside the wider Church.

We continue to be a Student Christian Movement link church, and support SCM's life in various ways. We work closely with the Universities Chaplaincy and Student Unions at both Leeds Beckett and Leeds universities. We are blessed with growing numbers of students joining in and enriching our worship, café, community and campaigning life.

We continue to campaign with and support various asylum-seeker friends. Our support includes befriending and accompanying, and raising funds for general and specific financial needs.

Ecumenically, our friendships continue with Baptist, Methodist and other Anglican neighbours in Hyde Park. Our vicar shared or swapped pulpits with various ecumenical clergy colleagues this year.

We continue to host ordinands, and others exploring vocations, for both formal and informal placements.

Loving our Neighbours as ourselves: Outreach and Community Relations

All Hallows' life continues to look outward in various ways. We equip ourselves to engage missionally with daily life, through regular reflections on 'God with us in daily life'. We campaign in solidarity with various minority and/or marginalised groups; on issues of social and climate justice; and human rights. We continue to root ourselves in the life of our parish, and work hard to build community with and amongst our diverse, fascinating Hyde Park neighbours.

Covid and the cost of living crisis have hit our community hard. This has meant our community café and foodshare, Rainbow Junktion, has continued to grow and adapt to meet the needs and struggles of our neighbours. We remain open 3 days per week: serving 3-course 'Pay What You Can' lunches to 60-100 people twice weekly, and once weekly offering take-away hot meals, groceries and household essentials to 120+ people as a non-referrals foodbank. We are working with Leeds City Council and various community partners to offer a Warm Space for anyone who needs it. We continue to host Money Buddies, and signpost to local organisations for issues such as mental health, debt and housing. We have restarted Friday night Bistros, and have resumed hosting community collaborations, live music, boardgames, and pop up events of all sorts. More and more neighbours depend on the food and support we offer, and at the same time more and more neighbours offer money and time in support. We have been able to employ an Operations Manager to help cope with the increasing complexity of All Hallows + Rainbow Junktion life.

For the eighth year running we shared Christmas Day lunch after our worship service. An inspirational group of volunteers cooked up a storm using intercepted "waste" food which was enjoyed by 200+ people from all around the neighbourhood and the world- including international students and neighbours of various cultures and faiths and backgrounds.

Our weekly OWLS (Older Wiser Local Seniors) lunch club continues: 10-20 elderly neighbours who come for lunch courtesy of Bramley Elderly Action. We continue to welcome back groups such as Breakin' Through Leeds who offer breakdancing classes to local children and adults through the week; Big Al's choir for weekly rehearsals and occasional performances; and a Buddhist meditation group. Leeds Urban Harvest continues to run from All Hallows – intercepting surplus fruit from around the city and turning it into tasty juices.

Our vicar chairs the Hyde Park Neighbourhood Forum, working with local councillors, police, residents, businesses, community groups and outreach teams at both universities, to prepare a local government Neighbourhood Plan, and to make Hyde Park a more clean, green and neighbourly place. We host their AGM and occasional monthly meetings, and are thrilled to help put their motto 'We love Hyde Park!' into action. We also offer our building to our local police for their comfort and for community outreach events.

We continue to work regularly with various local primary schools, and our vicar often visits schools with friends from local mosques.

We continue to work regularly with Leeds University and Leeds Beckett University, collaborating with both on the Hyde Park Neighbourhood Forum and for community projects. In partnership with the universities we once again ran a 'Community Free Shop', collecting tons of goods 'wasted' by departing students, and offering these free to neighbours in need. We continue to host Leeds University Theology and Religious Studies students on annual community placements.

We continue to build links with our neighbours at Leeds Hindu Mandir, and to work with all three of our local mosques. This includes regular collaborations to bring Hindus, Muslims and Christians together. We are able to share these interfaith friendships beyond our own congregation. This includes interfaith events at other churches; our vicar leading interfaith assemblies at primary schools across Leeds; and contributing to Diocesan Presence & Engagement clergy training days.

We are a church passionately committed to caring for God's creation. As well as Ecotricity supplying our gas and electricity, we are fulfilling our commitment to become a 'Fossil Free Church' by selling our investments to fund our new roof. We are an A Rocha Silver Eco Church, and hope to upgrade to Gold upon completion of the necessary building works.

Plans for the year ahead

Thanks to vital funding from our local Councillors and Leeds City Council, National Churches Trust, Benefact Trust, Leeds Church Extension Society, Yorkshire Historic Churches Trust, Wades Charity, the Diocese of Leeds, and many, many generous individuals, we will (finally!) be able to finish replacing our whole roof.

Our focus in 2023 will be working towards self-sustainability for Rainbow Junktion, and moving on to the other major works needed: replacing the church windows with double-glazed safety glass and improving access to our church garden, to enable our valuable green space to be shared more widely.

We are encouraged that our local councillors, and many local organisations and groups, value and support the work that goes on at All Hallows. We are excited about the even greater opportunities that our refurbished building will provide for increasing our ministry of love and support in the local community.

Further details of the life of the church can be found on the website: allhallowsleeds.org

Financial review

In 2022 £284,200 was spent on replacing and insulating the roof after many years of fundraising and planning. This couldn't have happened without the commitment of so many to this church and its supporters. Unsurprisingly this shows up as a large deficit for the year in the accounts with a negative net movement across all funds totalling £125,284 (2021: £49,389 surplus) at the end of the year. £125,000 has been transferred from unrestricted funds to cover additional roofing costs leaving total unrestricted assets of £68,357 (2021: £161,564) still well above our reserves level.

This was a fruitful year for All Hallows. In unrestricted general funds, income exceeded expenditure by £32,042 (2021: £24,127), an increase on last year. Amazingly, all types of giving have significantly increased again this year, both for the church and Rainbow Junktion work. Life has really come back into the church which is reflected in the increased incoming resources from rental of the building, fundraising activities and Rainbow Junktion cafe takings, all starting to build back revenue to pre-covid levels. As such costs of trading have increased accordingly. The Rainbow Junktion Foodshare contributed significantly to an increase in costs of trading with £21,831 spent on food for food parcels funded via restricted grants (2021: £13,073). Salaries have also increased, as we employed an Operations Manager in August.

Reserves policy

It is PCC policy to try to maintain a balance on unrestricted general funds which equates to at least six months' unrestricted general payments. This has been estimated to be equivalent to £20,000 in 2022. Reserves are held to smooth out fluctuations in cash flow and to deal with emergencies. In 2022 the assets in unrestricted general and designated funds at the year end exceeded this. These funds, and more, will be essential as we need to meet the remaining costs for refurbishing the church building in the near future including the remainder of the roofing works.

Approved by the Parochial Church Council on 24 April 2023 and signed on their behalf by the Reverend Heston Groenewald (PCC Chair):

Independent Examiner's Report to the PCC of All Hallows Leeds

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the church's 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 church's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the church's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA 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 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.

Anna Wiffen FCCA

Ashby Berry Coulsons
2 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

Date: 4 July 2023

Statement of Financial Activities

	Note	Unrestricted general funds 2022 £	Unrestricted designated funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £ restated
Income from:						
<u>Donations and legacies</u>						
Tax efficient planned giving		36,450	0	10,202	46,652	40,312
Other planned giving		4,209	0	6,436	10,645	5,697
Collections at services		787	0	50	837	427
All other giving		4,362	0	32,119	36,481	18,220
Gift aid		9,691	0	7,358	17,049	12,263
Legacies		5,000	0	0	5,000	0
		60,499	0	56,165	116,664	76,919
<u>Charitable activities</u>						
Grants	6	850	0	137,969	138,819	40,207
Weddings & funerals		0	0	0	0	583
Rainbow Junktion cafe takings		0	0	7,228	7,228	5,391
Traidcraft stall		363	0	0	363	189
		1,213	0	145,197	146,410	46,370
<u>Other trading activities</u>						
Room hire receipts		8,000	0	0	8,000	3,321
Fundraising activities		2,341	0	9,702	12,043	4,593
Other receipts/income		1,843	0	661	2,504	2,507
		12,184	0	10,363	22,547	10,421
<u>Investment</u>						
Bank & investment interest		2,470	0	40	2,510	2,333
		2,470	0	40	2,510	2,333
Total		76,366	0	211,765	288,131	136,043
Expenditure on:						
<u>Raising funds</u>						
Costs of fundraising activities		0	0	734	734	0
		0	0	734	734	0
<u>Charitable activities</u>						
Costs of trading		0	0	25,492	25,492	16,556
Donations to charities		500	0	1,500	2,000	50
Support for individuals in hardship		0	0	185	185	1,284
Mission & evangelism costs		336	0	0	336	131
Clergy, staff & volunteer expenses		841	0	1,793	2,634	2,293
Parish share		15,072	0	0	15,072	13,702
Salaries	2	9,291	0	30,456	39,747	35,774
Major maintenance & repairs		0	0	284,200	284,200	4,046
Running costs		13,434	0	3,796	17,230	9,911
Utility bills		7,114	0	0	7,114	4,779
Rent		-9,470	0	9,470	0	0
Miscellaneous		181	0	415	596	0
		37,299	0	357,307	394,606	88,526
<u>Support costs</u>						
Management - Wages		6,215	0	0	6,215	0
Governance costs - Independent examination		810	0	0	810	0

	7,025	0	0	7,025	0
Total	44,324	0	358,041	402,365	88,526
Net gains/(losses) on investments	0	-10,801	0	-10,801	2,204
Net (outgoing)/incoming resources before transfers and other recognised gain/(losses)	32,042	-10,801	-146,276	-125,035	49,721
Transfer between funds	-125,000	0	125,000	0	0
Other gains/(losses)	-249	0	0	-249	-332
Net movement in funds	-93,207	-10,801	-21,276	-125,284	49,389
Reconciliation of funds:					
Funds brought forward 1 January (as previously stated)	153,136	85,435	84,843	323,414	275,058
Prior year adjustments 8	8,428	0	4,442	12,870	11,837
Funds brought forward 1 January (as restated)	161,564	85,435	89,285	336,284	286,895
Funds to carry forward 31 December	68,357	74,634	68,009	211,000	336,284

Balance Sheet

	Note	Total funds 2022 £	Total funds 2021 £
FIXED ASSETS	4	748	997
CURRENT ASSETS			
Cash funds:			
CAF Bank All Hallows current account		73,549	41,206
CAF Bank All Hallows deposit account		10	10
CAF Bank Rainbow Junktion current account		49,365	28,030
Yorkshire Bank All Hallows current account		0	86,401
Skipton All Hallows current account		46	80,063
Equals		625	500
Give A Little		215	0
PayPal		516	1,623
Petty cash		19	146
Cash at bank and in hand		124,345	237,979
Investments	5	74,634	85,435
Gift aid recoverable		13,046	11,873
Total debtors		13,046	11,873
Total current assets		212,025	335,287
LIABILITIES			
Trade creditors		963	0
Accruals		810	0
Creditors: amounts falling due within one year		1,773	0
Net current assets		210,252	335,287
Total net assets or liabilities		211,000	336,284
Funds	6		
Unrestricted funds			
Designated fund		74,634	85,435
General funds		68,357	161,564
Total unrestricted funds		142,991	246,999
Restricted funds		68,009	89,285
		211,000	336,284

Notes to the Accounts

1. Accounting policies

Basis of preparing the financial statements

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

This is the first year that the accounts have been prepared using the accruals accounting method and this has resulted in the significant year-on-year variation in the Gift Aid recovered income and adjustments for depreciation. This change is due to exceeding the income limit for using a Receipts and Payments basis.

Statement of compliance with prevailing laws and regulations

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the PCC and rounded to the nearest £.

Accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Judgements and key sources of estimation uncertainty

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amounts recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Funds

Restricted funds represent either income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest or donations and grants received for a specific object, or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Designated funds are unrestricted funds set aside by the PCC for a specific use in the future, such as a building project. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

General funds are unrestricted funds which can be used by the PCC for ordinary purposes.

Incoming resources

Planned giving, collections, donations and tax refunds relating to these are recognised when received. Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable. Dividends and interest are accounted for when received. All incoming resources are accounted for gross.

Investment gains and losses includes any gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and liabilities

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing PCC to that expenditure and its settlement is probable and quantifiable.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the PCC and their associated support costs.

Support costs are those functions that assist the work of the PCC but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs include costs of the preparation and examination of the statutory accounts, the cost of trustee meetings and cost of any legal advice to trustees on governance and constitutional matters.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011. Moveable church furnishings held by the priest in charge and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church inventory which can be inspected. For anything acquired prior to 2013 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000, except for a dishwasher included here as a fixed asset, so all other such expenditure has been written off when incurred.

Tangible fixed assets are stated at cost. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	25% reducing balance
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Investments

Investments are valued at market value on 31 December.

Short term deposits

Includes cash held on deposit with CAF and other banks.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Staff costs

When staff have rendered service to the PCC, short-term benefits to which they are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. They expect that the income received by the PCC going forward, together with its existing reserves, will be sufficient to enable it to continue as a going concern for a period of at least 12 months from the date of signing of these financial statements.

2. Staff costs

During the year the PCC employed 5 (2021: 4) individuals part time: 2 café managers, an operations manager, a church administrator and a cleaner, paid via Voluntary Action Leeds (2022: £45,962; 2021: £35,774).

Trustees' remuneration and benefits

No remuneration was paid to any trustee (2021: £Nil).

Trustees' expenses

No expenses were reimbursed to any trustee (2021: £Nil).

3. Comparatives for the statement of financial activities

	Unrestricted general funds 2021 £ restated	Unrestricted designated funds 2021 £ restated	Restricted funds 2021 £ restated	Total funds 2021 £ restated
Income from:				
<u>Donations and legacies</u>				
Tax efficient planned giving	29,985	0	10,327	40,312
Other planned giving	2,178	0	3,519	5,697
Collections at services	427	0	0	427
All other giving	2,811	0	15,409	18,220
Gift aid	7,822	0	4,441	12,263
Legacies	0	0	0	0
	43,223	0	33,696	76,919
<u>Charitable activities</u>				
Grants	0	0	40,207	40,207
Weddings & funerals	583	0	0	583
Rainbow Junktion cafe takings	0	0	5,391	5,391
Traidcraft stall	189	0	0	189
	772	0	45,598	46,370
<u>Other trading activities</u>				
Room hire receipts	3,321	0	0	3,321
Fundraising activities	40	0	4,553	4,593
Other receipts/income	2,055	0	452	2,507
	5,416	0	5,005	10,421
<u>Investment</u>				
Bank & investment interest	2,333	0	0	2,333
	2,333	0	0	2,333
Total	51,744	0	84,299	136,043
Expenditure on:				
<u>Raising funds</u>				
Costs of fundraising activities	0	0	0	0
	0	0	0	0
<u>Charitable activities</u>				
Costs of trading	144	0	16,412	16,556
Donations to charities	50	0	0	50
Support for individuals in hardship	0	0	1,284	1,284
Mission & evangelism costs	131	0	0	131
Clergy, staff & volunteer expenses	1,273	0	1,020	2,293
Parish share	13,702	0	0	13,702
Salaries	7,965	0	27,809	35,774
Major maintenance & repairs	0	0	4,046	4,046
Running costs	6,543	0	3,368	9,911
Utility bills	4,779	0	0	4,779
Rent	-6,970	0	6,970	0
Miscellaneous	0	0	0	0
	27,617	0	60,909	88,526
Total	27,617	0	60,909	88,526

4. Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 January 2022 and 31 December 2022	<u>1,890</u>
Depreciation	
At 1 January 2022	893
Charge for year	<u>249</u>
At 31 December 2022	<u>1,142</u>
Net book value	
At 31 December 2022	<u>748</u>
At 31 December 2021	<u>997</u>

5. Investments

	Unlisted investments £
Market value	
At 1 January 2022	85,434
Revaluations	<u>(10,800)</u>
At 31 December 2022	<u>74,634</u>

The church has investments which are held on behalf of the PCC by the Leeds Diocesan Board of Finance and managed by CCLA Investment Management Ltd. The investment values represent the market value at 31 December:

	2022	2021
	£	£
LSM LAND CAP 126060C CBF IF acc 1370S	37,042	41,959
LSM LAND CAP 126060C CBF FISF acc 1063F	37,592	43,475
Total investments	74,634	85,434

The investment funds arose from the sale of land, many years ago. The funds have been designated for spending on capital projects, however the investment income generated is unrestricted.

6. Grants

Movement in funds

2022	Balance b/f as restated	Incoming resources	Outgoing resources	Transfers	Gains/ (losses)	Balance c/f
	£	£	£	£		£
Total unrestricted general funds	161,564	76,366	43,514	-125,000	-249	69,167
Total unrestricted designated funds	85,435	0	0	0	-10,801	74,634
Restricted funds						
Under1Roof fund	32,812	130,062	284,200	125,000	0	3,674
Asylum seeker support fund	2,643	412	110	0	0	2,945
Hardship fund	891	229	75	0	0	1,045
Rainbow Junktion fund	43,007	62,570	49,161	-12,980	0	43,436
LCC COVID-19 purchasing fund	1,636	1,000	2,636	0	0	0
Oblong & HPS COVID-19 purchasing fund	8,295	3,287	11,582	0	0	0
Household support fund	0	13,000	10,277	0	0	2,723
Foodshare fund	0	1,205	0	12,980	0	14,185
Total restricted funds	89,285	211,765	358,041	125,000	0	68,009
Total funds movement	336,284	288,131	401,555	0	-11,050	211,810

Description of funds

Under1Roof – an appeal was launched in 2017 to fundraise for building related costs. The urgent work required includes a new roof and replacing the windows with double-glazed safety glass. In 2018 all the toilets were refurbished and a shower installed. Members of the congregation have undertaken fundraising activities and have provided one-off capital contributions for this purpose. Grants have also been received and pledged.

Asylum Seeker Support – funds are donated specifically to assist asylum seekers. Some donations are received on a regular basis, others are given in response to specific appeals. Members of the congregation who host asylum seekers can claim a set rate to cover increased household expenditure. Asylum seekers are provided with funds to allow them to get to church, and as specific needs arise.

Hardship – in 2019 a fund was set up in recognition of the many people within our congregation and wider community suffering financially due to austerity and benefit delays/sanctions. Initially £1,000 was transferred from General funds, and members of the congregation also contribute specifically to this fund. The main use of this fund is to top up our church tabs at a local supermarket (for small food purchases) and at the Co-operative (for utilities).

Rainbow Junktion – in accordance with its Constitution Rainbow Junktion's transactions are recorded within the church's accounts as a restricted fund. Rent is paid to the church via a transfer to unrestricted General funds, as a contribution to running costs. Rainbow Junktion receives grants for specific activities, these are accounted for as restricted funds within the café's activities. For further details about Rainbow Junktion see Appendix 2.

Rainbow Junktion – Leeds City Council: COVID-19 – Rainbow Junktion received funding to enable it to become a Council Food Hub during the height of the pandemic, and for other COVID-specific expenditure.

Rainbow Junktion – Oblong and Hyde Park Source: COVID-19 – Rainbow Junktion received funding to enable it to purchase food items/household essentials to stock the foodbank.

Rainbow Junktion – Household Support - We have received multiple HSF grants from multiple sources to go towards supporting households with basic needs such as food, fuel and sanitary products. We are using this fund to distribute food, mainly fruit and vegetables, at the foodshare.

Rainbow Junktion – Foodshare - Due to increasing generosity from donations and grants (as well as increasing need) we have made a significant surplus that we have put into this designated fund to go on direct costs of the foodshare.

Incoming breakdown

		Unrestricted general funds	Restricted funds	Total funds
		2022	2022	2022
		£	£	£
General	Church Commissioners Energy Grant	850	0	850
Under1Roof	Leeds City Council - HAP grant	0	8,000	114,000
	Leeds City Council - WBI grant	0	75,000	
	Leeds Diocese Church Building Grant	0	2,000	
	Leeds Church Extension Society	0	24,000	
	Wade's Charity (224939)	0	5,000	
Rainbow Junktion	Neighbourly	0	1,200	6,682
	Leeds Christian Community Trust	0	3,250	
	Christine Hall Trust	0	600	
	Leeds City Council - Mice	0	1,132	
	Onestop - Christmas Meal grant	0	500	
LCC Covid-19	CCH Transition Fund	0	1,000	1,000
Oblong and HPS Covid-19	Oblong and HPS Covid-19	0	3,287	3,287
Household Support Fund	HSF- VAL	0	6,000	13,000
	HSF- Leeds Christian Community Trust	0	7,000	
	Total	850	137,969	138,819

7. Net assets by fund

	Unrestricted fund £	Designated fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
Fixed assets	748	0	0	748	997
Investments	0	74,634	0	74,634	85,435
Current assets	68,419	0	68,972	137,391	249,852
Current liabilities	-810	0	-963	-1,773	0
	<u>68,357</u>	<u>74,634</u>	<u>68,009</u>	<u>211,000</u>	<u>336,284</u>

Comparative for net assets between funds

	Unrestricted fund £	Designated fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
Fixed assets	997	0	0	997	1,329
Investments	0	85,435	0	85,435	83,231
Current assets	160,567	0	89,285	249,852	202,335
Current liabilities		0	0	0	0
	<u>161,564</u>	<u>85,435</u>	<u>89,285</u>	<u>336,284</u>	<u>286,895</u>

8. Prior year adjustments

	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Gift aid	7,431	4,442	11,873	7,459	3,049	10,508
Fixed assets - Dishwasher	997	0	997	1,329	0	1,329
Total	<u>8,428</u>	<u>4,442</u>	<u>12,870</u>	<u>8,788</u>	<u>3,049</u>	<u>11,837</u>

This is the first year that the accounts have been prepared using the accruals accounting method and this has resulted in variation in the Gift Aid recovered income and adjustments for Fixed assets including depreciation.

9. Related party disclosures

There were no related party transactions for the year ended 31 December 2022.

APPENDIX 1: PAYMENTS – DETAILED BREAKDOWN

	Unrestricted general funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<i>Parish share</i>	15,072	0	15,072	13,702
<i>Salaries</i>	15,506	30,456	45,962	35,774
Clergy expenses	841	0	841	289
Expenses - staff & volunteer	0	2,039	2,039	2,005
<i>Clergy, staff & volunteer expenses</i>	841	2,039	2,880	2,293
<i>Major maintenance & repairs</i>	0	284,200	284,200	4,046
Advertising	203	735	938	119
Bank charges	81	132	213	245
Church services (inc. refreshments)	208	0	208	125
Cleaning	555	245	800	208
Equipment	0	1,469	1,469	820
Fees and subscriptions	3,615	201	3,816	1,238
Fixtures & fittings	892	209	1,101	847
Insurance	1,520	0	1,520	1,327
IT	1,131	0	1,131	370
Phone & internet	751	141	892	967
Printing & copying	1,167	0	1,167	918
Routine maintenance & repairs	2,666	259	2,925	1,765
Stationery	125	5	130	338
Training & education	520	400	920	625
<i>Running costs</i>	13,434	3,796	17,230	9,911
Electricity	1,836	0	1,836	1,836
Gas	4,570	0	4,570	2,124
Water	708	0	708	819
<i>Utility bills</i>	7,114	0	7,114	4,779
Costs of trading	0	270	270	358
Ingredients	0	2,827	2,827	2,241
Food parcels	0	22,149	22,149	13,355
Essentials parcels	0	0	0	602
<i>Costs of trading</i>	0	25,246	25,246	16,556
<i>Rent</i>	-9,470	9,470	0	0
<i>Donations to charities</i>	500	1,500	2,000	50
Co-op utility tab top up	0	60	60	220
Contributions to individuals	0	125	125	847
Noshi food tab top up	0	0	0	217
<i>Support for individuals in hardship</i>	0	185	185	1,284
<i>Mission & evangelism costs</i>	336	0	336	131
<i>Costs of fundraising activities</i>	0	734	734	0
<i>Miscellaneous</i>	181	415	596	0
Independent examination	810	0	810	0
Total	44,324	358,041	402,365	88,526

APPENDIX 2: RAINBOW JUNKTION – EXTRACTED FIGURES

	Rainbow Junktion general	Rainbow Junktion designated	Rainbow Junktion restricted grant funded activities	Total funds	Total funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
					restated
Income from:					
Cafe takings (including Pay As You Feel daytime café and evening Bistros, and external catering)	7,228	0	0	7,228	5,391
Leeds City Council – COVID-19	0	0	1,000	1,000	0
Oblong & Hyde Park Source – COVID-19	0	0	3,287	3,287	19,951
Household support fund	0	0	13,000	13,000	0
Foodshare fund	0	1,205	0	1,205	0
Grants	6,682	0	0	6,682	10,657
Fundraising activities (including Bistros)	9,498	0	0	9,498	4,553
Tax efficient planned giving	9,432	0	0	9,432	9,307
Other planned giving	6,436	0	0	6,436	3,519
All other giving	18,473	0	0	18,473	11,644
Gift aid	4,120	0	0	4,120	3,528
Other income	701	0	0	701	451
Total	62,570	1,205	17,287	81,062	69,001
Expenditure on:					
Salaries	29,361	0	1,095	30,456	27,809
Rent (transferred to All Hallows' general funds)	9,470	0	0	9,470	6,970
Grant funded activities	0	0	0	0	0
Expenses - staff & volunteer	2,039	0	0	2,039	591
Administration	0	0	0	0	0
Advertising	735	0	0	735	119
Bank charges	132	0	0	132	149
Cleaning	245	0	0	245	181
Equipment	1,400	0	69	1,469	820
Fees & subscriptions	201	0	0	201	158
Fixtures & fittings	209	0	0	209	550
Phone & internet	141	0	0	141	90
Routine maintenance & repairs	259	0	0	259	475
Training & education	400	0	0	400	615
Costs of trading	270	0	0	270	214
Ingredients	3,145	0	0	3,145	2,522
Food parcels	0	0	21,831	21,831	13,073
Essentials parcels	0	0	0	0	602
Donations	0	0	1,500	1,500	0
Costs of fundraising activities	734	0	0	734	0
Stationery	5	0	0	5	210
Miscellaneous	415	0	0	415	0

Total	49,161	0	24,495	73,656	55,151
Net (outgoing)/incoming resources before transfers and other recognised gain/(losses)	13,409	1,205	-7,208	7,406	13,850
Transfer between funds	-12,980	12,980	0	-12,980	-10,000
Net movement in funds	429	14,185	-7,208	-5,574	3,850
Funds brought forward 1 January (as previously stated)	39,479	0	9,931	49,410	46,733
Prior year adjustments	3,528			3,528	2,355
Funds brought forward 1 January (as restated)	43,007	0	9,931	52,938	49,088
Funds to carry forward 31 December	43,436	14,185	2,723	47,364	52,938

Rainbow Junktion reserves

Our intention is to retain general reserves sufficient to cover 6 months of annual general expenditure. In 2022 this equates to £25,000. Financial support for the café increased dramatically from 2020-22 as grant funders, local organisations and individuals recognised Rainbow Junktion's invaluable work, that continued ceaselessly and adapted considerably during the pandemic and the following cost of living crisis in 2022. This has resulted in a beneficial surplus, and has led to general reserves totalling almost £40,000.

- £12,980 of the 2022 surplus was moved to a designated foodshare fund and will be able to cover 3 months of foodshare costs if there is a funding shortfall. We ensure all Rainbow Junktion income goes towards Rainbow Junktion's aims of reducing food poverty, reducing food waste and building community.

We are incredibly grateful for the generosity we have received from grants and donations from individuals each year as without them Rainbow Junktion would run at a loss, as the café's day time activities do not generate sufficient funding to cover the essential running costs. The encouraging financial position at the start of 2023 will enable Rainbow Junktion to continue to support those most in need as the pandemic and the rising cost of living, on top of years of austerity, continues to have a detrimental impact on many.