

**Annual Report and Accounts
for the Parochial Church Council of All Hallows Leeds
for the year ending 31 December 2023**

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 10 times in 2023.

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, 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 2023 until the date this report was approved are:

<i>Ex officio member</i>	Heston Groenewald - Parish priest
<i>Elected members</i>	Richard Barton (Until May 2024) Penny Brown – Safeguarding officer Tim Burt (Until May 2024) Graeme Hay - Churchwarden Ruth Hutchison Hannah Langdana Paul Magnall Nathan Smith (Until May 2023) Adriaan van Klinken Emily Harris (From May 2024) Pauline Fleck (From May 2024)

Secretary (non-member) Annmarie Clay

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

Our regular pattern of worship on Sunday mornings continues to bless those who attend, whether in person or via a simultaneous Facebook live-stream. 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 2023 our Electoral Roll numbered 83, and well over 100 adults and 20 children consider themselves part of the All Hallows family. 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.

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 continued to develop 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 were thrilled to again welcome The Sacred Wing LGBTQI+ plus allies choir for their Christmas concert. We had a presence at Pride Sunday and our local Pride Parkrun, and remain 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. 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 URC, Methodist and other Anglican neighbours in Hyde Park and further afield. Our vicar shared or swapped pulpits with various ecumenical clergy colleagues this year. Various neighbouring churches have generously supported Rainbow Junktion, our community cafe and foodshare, with donations of finances and food.

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.

Our community café and foodshare, Rainbow Junktion, continues to grow and adapt to meet the needs and struggles of our neighbours through the ongoing cost of living crisis. We remain open 3 days per week: serving 3-course 'Pay What You Can' eat-in and take-away lunches to 60-100 people twice weekly, and once weekly offering lunch, groceries and household essentials to 240+ households as a non-referral foodbank. We are working with Leeds City Council and various community partners to offer a Warm Welcome 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. Our Friday night Bistros are always popular, and we 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.

For the ninth 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, faiths and backgrounds.

It is great that use of the building has returned to pre-covid levels, and once again many community groups are making a home under our roof. This includes OWLS (Older Wiser Local Seniors), 10-20 elderly neighbours who come for lunch courtesy of Bramley Elderly Action; Leeds Urban Harvest who intercept surplus fruit from around the city and turn it into tasty juices; choirs; yoga groups and meditation groups.

Via the Hyde Park Neighbourhood Forum (HPNF), our vicar works with local councillors, police, residents, businesses, community groups and outreach teams at both universities, preparing a local government Neighbourhood Plan, and making Hyde Park a more clean, green and neighbourly place. We host HPNF for

consultations and events, 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 HPNF 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 committed to caring for God's creation. We have achieved A Rocha's Silver Eco Church award, and hope to upgrade to Gold as we improve the condition of our building.

It takes many, many people – staff, volunteers, donors – to make all this happen. We are so grateful to them all for everything they are and do and give to make All Hallows the warm, welcoming community and place that it is.

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 have (finally!) finished replacing our whole roof. We have also installed bike sheds to encourage greener travel, and started work to improve the accessibility and usability of the church garden. 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. Our focus in 2024 will be working towards sustainability for Rainbow Junktion, improving the outdoor space and investing in the audio-visual functionality of the building. Further details of the life of the church can be found on the website: allhallowsleeds.org

Financial review

We are honoured that through the cost of living crisis, giving towards the general works of the church has been sustained, with c£55,000 in giving (2022: c£55,500), ignoring grants and legacies. As more people have faced food poverty, giving towards Rainbow Junktion has increased again this year to c£68,000 (2022: c£56,000), enabling us to distribute more food and support to more people than ever in 2023. There was a large increase in costs of trading with c£56,600 spent on food for food parcels funded via restricted grants (2022: £21,831).

Life has continued to come back into the church, with an increase in fundraising activities and use of the space with room hire rental revenue, £12,634, almost returning to pre-pandemic levels (£13,260 in 2019).

In unrestricted general funds income exceeded expenditure by £12,238 (2022: £32,042), lower than previous years as we recruited a new role of Operations Manager in Q4 of 2022 and as we faced rising energy rates in 2023. Due to the spike in UK energy prices, our utility bills almost doubled to £13,876, (2022: £7,114) such that we changed energy suppliers in June 2023, and entered into a 2 year fixed rate contract in September 2023. Our utility bills will fall in 2024. At the end of 2023, we are left with total unrestricted assets of £60,320 (2022: £68,357).

Roofing works and grants

The roof replacement and insulation works were completed in 2023, costing £153,230, in addition to the £284,200 spent in 2022, after many years of fundraising and planning. This enormous project couldn't have happened without the commitment of so many to this church and its supporters. This required a further transfer of £19,356 from general funds into the allocated roof fund.

The majority of grants received, £182,429, went towards the roofing works, £65,000, and food parcel costs, £55,000, with remaining restricted grants received in 2023 for core Rainbow Junktion costs, garden and bike shelter works, distribution among local warm spaces and for live music during the cafe.

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 £30,000 in 2023. Reserves are held to smooth out fluctuations in cash flow and to deal with emergencies. In 2023 the assets in unrestricted general and designated funds at the year end exceeded this by just over £30,000. These funds, and more, will be essential as we meet the remaining costs for refurbishing the church building.

Approved by the Parochial Church Council on 29 April 2024 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 2023.

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: 29 October 2024

Statement of Financial Activities

	Note	Unrestricted general funds 2023 £	Unrestricted designated funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:						
<u>Donations and legacies</u>						
Tax efficient planned giving		36,149	0	21,393	57,542	46,652
Other planned giving		5,720	0	23,427	29,147	10,645
Collections at services		531	0	0	531	837
All other giving		2,815	0	15,490	18,305	36,481
Gift aid		9,752	0	7,581	17,333	17,049
Legacies		1,000	0	0	1,000	5,000
Grants	6	0	0	182,429	182,429	138,819
		55,967	0	250,320	306,287	255,483
<u>Charitable activities</u>						
Weddings & funerals		862	0	0	862	0
Rainbow Junktion cafe takings		0	0	7,490	7,490	7,228
Traidcraft stall		36	0	0	36	363
		898	0	7,490	8,388	7,591
<u>Other trading activities</u>						
Room hire receipts		12,634	0	0	12,634	8,000
Fundraising activities		885	0	18,485	19,370	12,043
Other receipts/income		677	0	1,959	2,636	2,504
		14,196	0	20,444	34,640	22,547
<u>Investment</u>						
Bank & investment interest		2,300	0	110	2,410	2,510
		2,300	0	110	2,410	2,510
Total		73,361	0	278,363	351,724	288,131
Expenditure on:						
<u>Raising funds</u>						
Costs of fundraising activities		0	0	5,362	5,362	734
		0	0	5,362	5,362	734
<u>Charitable activities</u>						
Costs of trading		0	0	61,461	61,461	25,492
Donations to charities		508	0	4,000	4,508	2,000
Support for individuals in hardship		0	0	467	467	185
Mission & evangelism costs		85	0	0	85	336
Clergy, staff & volunteer expenses		505	0	3,092	3,596	2,634
Parish share		16,579	0	0	16,579	15,072
Salaries	2	8,790	0	46,361	55,151	39,747
Major maintenance & repairs		0	0	165,271	165,271	284,200
Running costs		14,609	0	4,369	18,978	17,230
Utility bills		13,876	0	0	13,876	7,114
Rent		-10,888	0	10,888	0	0
Miscellaneous		105	0	177	282	596
		44,169	0	296,086	340,255	394,606

Support costs

Management - Wages	14,970	0	0	14,970	6,215
Governance costs - Other	1,134	0	0	1,134	0
Governance costs - Independent examination	850	0	0	850	810
	16,954	0	0	16,954	7,025
Total	61,123	0	301,448	362,571	402,365

Net gains/(losses) on investments	0	565	0	565	-10,801
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Net (outgoing)/incoming resources before transfers and other recognised gain/(losses)

	12,238	565	-23,084	-10,281	-125,035
Transfer between funds	-20,088	-75,199	95,287	0	0
Other gains/(losses)	-187	0	-48	-235	-249
Net movement in funds	-8,037	-74,634	72,155	-10,516	-125,284

Reconciliation of funds:

Funds brought forward 1 January	68,357	74,634	68,009	211,000	336,284
Funds to carry forward 31 December	60,320	0	140,164	200,484	211,000

Balance Sheet

	Note	Total funds 2023 £	Total funds 2022 £
FIXED ASSETS	4	1,287	748
CURRENT ASSETS			
Cash funds:			
CAF Bank All Hallows current account		42,034	73,549
CAF Bank All Hallows deposit account		10	10
CAF Bank Rainbow Junktion current account		41,112	49,365
Skipton All Hallows current account		84,267	46
Equals		2,435	625
Give A Little		123	215
PayPal		136	516
Petty cash		97	19
Cash at bank and in hand		170,214	124,345
Investments	5	0	74,634
Accounts receivable		37,632	13,046
Total debtors		37,632	13,046
Total current assets		207,846	212,025
LIABILITIES			
Trade creditors		7,799	963
Accruals		850	810
Creditors: amounts falling due within one year		8,649	1,773
Net current assets		199,197	210,252
Total net assets or liabilities		200,484	211,000
Funds	6		
Unrestricted funds			
Designated fund		0	74,634
General funds		60,320	68,357
Total unrestricted funds		60,320	142,991
Restricted funds		140,164	68,009
		200,484	211,000

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.

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.

Comparatives

The charity's grant income classification has been updated for 2022 to reflect the nature of voluntary income. The original analysis of the comparative figures is given in Note 3. There is no overall effect on the total income for the comparative year.

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.

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 (2022: 5) individuals part time: 2 café managers, an operations manager, a church administrator and a cleaner, paid via Voluntary Action Leeds (2023: £70,121; 2022: £45,962).

Trustees' remuneration and benefits

Graeme Hay received a gift of the value of £105. No other remuneration was paid to any trustee (2022: £Nil).

Trustees' expenses

No expenses were reimbursed to any trustee (2022: £Nil).

3. Comparatives for the statement of financial activities

	Unrestricted general funds 2022 £	Unrestricted designated funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income from:				
<u>Donations and legacies</u>				
Tax efficient planned giving	36,450	0	10,202	46,652
Other planned giving	4,209	0	6,436	10,645
Collections at services	787	0	50	837
All other giving	4,362	0	32,119	36,481
Gift aid	9,691	0	7,358	17,049
Legacies	5,000	0	0	5,000
	60,499	0	56,165	116,664
<u>Charitable activities</u>				
Grants	850	0	137,969	138,819
Weddings & funerals	0	0	0	0
Rainbow Junktion cafe takings	0	0	7,228	7,228
Traidcraft stall	363	0	0	363
	1,213	0	145,197	146,410
<u>Other trading activities</u>				
Room hire receipts	8,000	0	0	8,000
Fundraising activities	2,341	0	9,702	12,043
Other receipts/income	1,843	0	661	2,504
	12,184	0	10,363	22,547
<u>Investment</u>				
Bank & investment interest	2,470	0	40	2,510
	2,470	0	40	2,510
Total	76,366	0	211,765	288,131
Expenditure on:				
<u>Raising funds</u>				
Costs of fundraising activities	0	0	734	734
	0	0	734	734
<u>Charitable activities</u>				
Costs of trading	0	0	25,492	25,492
Donations to charities	500	0	1,500	2,000
Support for individuals in hardship	0	0	185	185
Mission & evangelism costs	336	0	0	336
Clergy, staff & volunteer expenses	841	0	1,793	2,634
Parish share	15,072	0	0	15,072
Salaries	9,291	0	30,456	39,747
Major maintenance & repairs	0	0	284,200	284,200
Running costs	13,434	0	3,796	17,230
Utility bills	7,114	0	0	7,114
Rent	-9,470	0	9,470	0
Miscellaneous	181	0	415	596
	37,299	0	357,307	394,606
<u>Support costs</u>				
Management - Wages	6,215	0	0	6,215
Governance costs - Independent examination	810	0	0	810
	7,025	0	0	7,025

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

4. Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 January 2023	1,890
Additions	774
At 31 December 2023	<u>2,664</u>
Depreciation	
At 1 January 2023	1,142
Charge for year	235
At 31 December 2023	<u>1,377</u>
Net book value	
At 31 December 2023	<u>1,287</u>
At 31 December 2022	<u>748</u>

5. Investments

	Unlisted investments £
Market value	
At 1 January 2023	74,634
Realised gain	565
Disposal	-75,199
At 31 December 2023	<u>0</u>

The church had investments which were 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 1st November when sold:

	2023 upon sale	2022
	£	£
LSM LAND CAP 126060C CBF IF acc 1370S	36,685	37,042
LSM LAND CAP 126060C CBF FISF acc 1063F	38,514	37,592
Total investments	75,199	74,634

The investment funds arose from the sale of land, many years ago. The funds were designated for spending on capital projects, however the investment income generated is unrestricted. As per this designation, upon the sale of the investments the monies from sale were transferred into the Under1Roof fund.

6. Grants

Movement in funds

2023	Balance b/f	Incoming resources	Outgoing resources	Transfers	Gains/ (losses)	Balance c/f
	£	£	£	£	£	£
Total unrestricted general funds	68,357	73,361	61,310	-20,088	0	60,320
Total unrestricted designated funds	74,634	0	0	-75,199	565	0
Restricted funds						
Under1Roof fund	3,675	65,303	153,230	94,555	0	10,303
Outdoor Access Fund	0	14,629	12,041	0	0	2,588
Asylum seeker support fund	2,945	1,163	483	600	0	4,225
Hardship fund	1,045	0	0	0	0	1,045
Rainbow Junktion fund	43,436	96,837	50,100	0	0	90,173
Household support fund	2,723	50,400	52,387	0	0	736
Foodshare fund	14,185	2,500	0	0	0	16,685
Julia and Hans Rausing Grant	0	5,000	5,000	0	0	0
Fuel Support Fund	0	3,407	0	132	0	3,539
Welcome Spaces Fund	0	11,100	1,600	0	0	9,500
Community Organisations Cost of Living Fund	0	26,444	26,444	0	0	0
RJ Live Music Fund	0	1,580	210	0	0	1,370
Total restricted funds	68,009	278,363	301,495	95,287	0	140,164
Total funds movement	211,000	351,725	361,956	0	565	200,484

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. The new roof was completed in 2023, the remaining balance relates to the roofer's retention fee.

Outdoor Access Fund - working with Hyde Park Source, with grant funding from the Leeds Community Foundation, these funds have been used to build bike sheds, steps, garden paths and raised beds to improve accessibility and facilitate sustainable travel.

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.

Rainbow Junktion – in accordance with Rainbow Junktion's Terms of Reference, 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 – Household Support Fund - We have received multiple central government 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 - Supplementary funds set aside for buying food to distribute at the foodshare.

Rainbow Junktion - Fuel Support Fund - Funds set aside for supporting local people with their energy bills.

Rainbow Junktion - Julia and Hans Rausing Grant - spending restricted to foodshare food spending, January - July 2023.

Rainbow Junktion - Welcome Spaces Fund - Funding to be distributed to local warm or welcome spaces through the Leeds Community Anchor Network to support them with the costs of keeping these spaces open.

Rainbow Junktion - Community Organisations Cost of Living Fund - a National Lottery Grant to retrospectively support community organisations that had been most affected by the cost of living crisis, due to the spike in demand for emergency support with basic needs such as food. This budget includes all Rainbow Junktion wages

Rainbow Junktion - Live Music Fund - a fund to enable free live music for local people during the cafe.

Incoming breakdown

		2023
		£
Under1Roof	Leeds City Council - Communities team grant	35,000
	Yorkshire Historic Churches Trust	10,000
	National Churches Trust	20,000
Outdoor Access Fund	Jimbo's Grant - Leeds Community Foundation	14,629
Rainbow Junktion	Co-op - Local Community Fund	3,021
	Sundry grants	5,255
Julia and Hans Rausing Trust Grant	Julia and Hans Rausing Trust Grant	5,000
Community Organisations Cost of Living Fund	National Lottery - Cost of Living Grant	26,444
Household Support Fund	HSF - VAL	40,600
	HSF - Leeds Christian Community Trust	9,800

RJ Live Music Fund	Leeds Philosophical & Literature Society	500
	Let Yourself Trust - Community Development Donation	1,080
Welcome Spaces Fund	Welcome Spaces Fund - Leeds Community Anchor Network	11,100
	Total	182,429

7. Net assets by fund

	Unrestricted fund £	Designated fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
Fixed assets	561	0	726	1,287	748
Investments	0	0	0	0	74,634
Current assets	66,475	0	141,371	207,846	137,391
Current liabilities	-6,716	0	-1,933	-8,649	-1,773
	60,320	0	140,164	200,484	211,000

Comparative for net assets between funds

	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
	68,357	74,634	68,009	211,000	336,284

8. Related party disclosures

The aggregate amount of donations received from the Trustees without conditions was £9,559 (2022: £9,164). The aggregate amount of donations from the Trustees to restricted funds was: Rainbow Junktion fund £45; Asylum fund £600 (2022: Rainbow Junktion fund £45; Hardship fund £195; Under1Roof fund £9).

APPENDIX 1: PAYMENTS – DETAILED BREAKDOWN

	Unrestricted general funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<i>Parish share</i>	16,579	0	16,579	15,072
<i>Salaries</i>	23,760	46,361	70,121	45,962
Clergy expenses	438	0	438	841
Expenses - staff & volunteer	67	3,482	3,549	2,039
<i>Clergy, staff and volunteer expenses</i>	505	3,482	3,987	2,880
<i>Major maintenance / repairs</i>	0	165,271	165,271	284,200
Advertising	0	645	645	938
Bank charges	77	670	747	213
Church services (inc. refreshments)	264	0	264	208
Cleaning	86	270	356	800
Equipment	0	1,645	1,645	1,469
Fees and subscriptions	1,638	185	1,823	3,816
Fixtures & fittings	1,877	0	1,877	1,101
Governance	1,984	0	1,984	810
Insurance	1,690	0	1,690	1,520
IT	160	0	160	1,131
Phone & internet	983	180	1,163	892
Printing & copying	2,298	0	2,298	1,167
Routine maintenance / repairs	5,288	161	5,449	2,925
Stationery	129	18	147	130
Training & education	119	595	714	920
<i>Running costs</i>	16,593	4,369	20,962	17,230
Electricity	7,177	0	7,177	1,836
Gas	5,660	0	5,660	4,570
Water	1,039	0	1,039	708
<i>Utility bills</i>	13,876	0	13,876	7,114
Costs of trading	0	973	973	270
Ingredients	0	1,836	1,836	2,827
Food parcels	0	58,262	58,262	22,149
<i>Costs of trading</i>	0	61,071	61,071	25,246
<i>Rent</i>	-10,888	10,888	0	0
<i>Donations to charities</i>	508	4,000	4,508	2,000
Co-op utility tab top up	0	0	0	60
Contributions to individuals	0	467	467	125
<i>Support for individuals in hardship</i>	0	467	467	185
<i>Mission & evangelism costs</i>	85	0	85	336
<i>Costs of fundraising activities</i>	0	5,362	5,362	734
<i>Miscellaneous</i>	105	177	282	596
Total	61,123	301,448	362,571	402,365

APPENDIX 2: RAINBOW JUNKTION – EXTRACTED FIGURES

	Rainbow Junktion general 2023 £	Rainbow Junktion designated 2023 £	Rainbow Junktion restricted grant funded activities 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Cafe takings	7,490	0	0	7,490	7,228
Leeds City Council – COVID-19	0	0	0	0	1,000
Oblong & Hyde Park Source – COVID-19	0	0	0	0	3,287
Household support fund	0	0	50,400	50,400	13,000
Foodshare fund	0	2,500	5,000	7,500	1,205
Grants	34,720	0	1,580	36,300	6,682
Fundraising activities (including Bistros)	15,346	3,139	0	15,346	9,498
Tax efficient planned giving	20,223	0	0	20,223	9,432
Other planned giving	20,659	268	0	20,659	6,436
All other giving	15,490	0	0	15,490	18,473
Gift aid	7,284	0	0	7,284	4,120
Other income	2,069	0	0	2,069	701
Total	123,281	5,907	56,980	186,168	81,062
Expenditure on:					
Salaries	45,866	0	495	46,361	30,456
Rent (transferred to All Hallows' general funds)	10,888	0	0	10,888	9,470
Grant funded activities	0	0	210	210	0
Expenses - staff & volunteer	3,256	0	0	3,256	2,039
Administration	0	0	0	0	0
Advertising	645	0	0	645	735
Bank charges	670	0	0	670	132
Cleaning	270	0	0	270	245
Equipment	1,645	0	0	1,645	1,469
Fees & subscriptions	185	0	0	185	201
Fixtures & fittings	0	0	0	0	209
Phone & internet	180	0	0	180	141
Routine maintenance & repairs	161	0	0	161	259
Training & education	595	0	0	595	400
Costs of trading	973	0	0	973	270
Ingredients	3,205	0	271	3,476	3,145
Food parcels	0	0	56,622	56,622	21,831
Essentials parcels	0	0	0	0	0
Donations	2,400	0	0	2,400	1,500
Costs of fundraising activities	5,362	0	0	5,362	734
Stationery	18	0	0	18	5
Miscellaneous	177	0	0	177	415

Total	76,496	0	57,598	134,094	73,656
Net (outgoing)/incoming resources before transfers and other recognised gain/(losses)	46,785	5,907	-618	52,074	7,406
Transfer between funds	0	132	0	132	-12,980
Net movement in funds	46,785	6,039	-618	52,206	-5,574
Funds brought forward 1 January	43,436	14,185	2,723	47,364	52,938
Funds to carry forward 31 December	90,221	20,224	-618	99,570	47,364

Rainbow Junktion reserves

Our intention is to retain general reserves sufficient to cover 6 months of annual general expenditure. In 2023 this equates to £35,000. Financial support for the café increased dramatically since 2020 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 2022-23. This has resulted in a beneficial surplus, and has led to general funds totalling over £90,000, leaving £55,000 above general reserves.

This surplus means we can employ an additional manager dedicated to this work in 2024 which is very much needed given the ongoing scale of the work.

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 2024 will enable Rainbow Junktion to continue to support those most in need as the cost of living, on top of years of austerity, continues to have a detrimental impact on many.