

**Annual Report and Accounts
for the Parochial Church Council of All Hallows Leeds
for the year ending 31 December 2024**

Registered charity number 1184558

Contacts

Address	All Hallows Church 24 Regent Terrace Leeds LS6 1NP
Priest	Rev Heston Groenewald
Principal Bankers	CAF Bank Ltd
Independent Examiner	Andy Woodcock

Trustees' Annual Report

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.

Parish details

	All Hallows parish
Total population	10,109
Aged 0-19	17%
Aged 20-44	72%
Aged 45-69	9%
Aged 70+	2%
Christian	21%
Non-Christian religion	22%

The total population of the parish is 10,109 with 3,577 households according to the 2021 census. The parish deprivation rank is 1,223, where 1 is the most deprived parish in the Church of England and 12,178 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).

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 youth-led for all ages, and we try to maintain a range of prayer and musical styles. We have an active Kids Church during most services, and our Youth Groups meet monthly for fun and games.

In 2024 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 each other to face the challenges of today's world. We love the LGBTQI+ community – 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 (25th!) Christmas concert. Members of our congregation have helped enable an annual civic Pride service and a monthly inclusive church service in the centre of Leeds. We have continued our annual presence at the Leeds Pride Parade and Parkrun, and 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 to work 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, although we hope to engage more with students in the future.

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, curates and others exploring vocations, for both formal and informal placements. Our vicar hosts regular visits from groups who want to learn more about the various aspects of All Hallows life: running a community cafe, inclusive ministry, interfaith ministry and more.

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 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 100+ households as a non-referral foodshare. We are working with Leeds City Council and various community partners to offer a Warm Welcome Space for anyone who needs it. We collaborate keenly with, 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, board games, and pop up events of all sorts. Neighbours continue to 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 tenth 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 250+ people from all around the neighbourhood and the world- including international students and neighbours of various cultures, faiths and backgrounds.

It is great that our building is well used, and 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, Jews, 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.

Volunteers

The members of the PCC would like to thank all the volunteers who work so tirelessly to make our Church a lively and vibrant community.

Safeguarding

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults). The Church of England now has a Safeguarding Dashboard to enable every church to ensure that their church has as safe and healthy safeguarding culture as possible. Level 1 is about ensuring Safer Foundations, Level 2 adds in Safer Activities and Level 3 adds in Safer Practices. All Hallows is working at Level 3 and has completed 83% of what is required, with Safer Recruitment on the coming year's agenda. As can be expected in an inner-city church actively serving its parish, there have been a few challenging safeguarding issues this year which have been dealt with with due care and attention.

Financial review

Giving towards the general works of the church has been sustained for another year, with c£55,500 in giving (2023: c£55,000), ignoring grants and legacies. We take the stewardship of these funds seriously and continue to be committed to liberation, welcome, food justice, inclusion and building a house where love can dwell. £3,991 went towards supporting individuals in hardship, almost all via the Asylum seekers and Refugees support group (2023: £467).

As food poverty becomes even more entrenched, giving towards Rainbow Junktion has increased again this year to c£68,500 (2023: c£64,000), enabling us to distribute more food and support to more people than ever in early 2024. However, the project was overstretched for too long surpassing staff capacity and reaching breaking point in April 2024. The Friday foodshare service was closed and reimagined, reducing the scale of the foodshare that had been set up as an emergency response during the pandemic. It was then reorganised and reopened in July 2024. As such we spent much less on costs of trading, (2024: £39,273, 2023: £61,461) and food parcels and supermarket vouchers (2024: £34,210, 2023: £56,622) overall. Rainbow Junktion overall takings and rent contributions also decreased with this reduction in service. The giving received has allowed us to employ an additional foodshare manager to share the workload, increasing expenditure on salaries (2024: £68,812, 2023: £55,151), enabling us to reopen and continue the foodshare service. This shifting in operations affected our capacity to fundraise, with income from fundraising activities reducing to c£11,000 (2023: c£19,400).

Lots and lots of people and groups have continued to use the space with room hire rental revenue, £13,808, 9% higher than last year, meeting pre-pandemic levels (£13,260 in 2019), which we hope to maintain next year. Utility bills reduced in 2024, although this reduction has been inflated here by an overpayment of £2699 in 2023, when changing energy supplier, that was refunded in 2024, meaning utility bills reduced from c£11,200 in 2023 to £8,900 in 2024 when taken into account.

In unrestricted general funds income exceeded expenditure by £17,310 (2023: £12,238). At the end of 2023, we are left with total unrestricted assets of £77,630 (2023: £60,320). Spending on major maintenance and repairs reduced significantly as the new roof was completed in 2023 (2024: £3,230, 2023: £165,271). However, this surplus will allow us to make progress with the remaining urgent building works still required as well as providing sufficient reserves.

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 £25,000 in 2024. 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 £52,630. These funds, and more, will be essential as we meet the remaining costs for refurbishing the church building.

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 8 times in 2024.

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, pastoral care, 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 2024 until the date this report was approved are:

Ex officio member ***Elected members***

Heston Groenewald - Parish priest
Richard Barton (until May 2024)
Penny Brown – Safeguarding Officer
Tim Burt (until May 2024)
Graeme Hay - Churchwarden
Ruth Hutchison
Hannah Langdana
Paul Magnall
Adriaan van Klinken
Emily Harris (from May 2024)
Pauline Fleck (from May 2024)

Secretary (non-member) Annmarie Clay
Treasurer (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.

Approved by the Parochial Church Council on 8 May 2025 and signed on their behalf by Graeme Hay (Trustee):

G Hay
10/05/25

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 2024.

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

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 do have 2 areas of presentation that I would like to draw your attention too and which would improve the readability and understanding of the accounts.

- 1) The SOFA, as currently presented, is too detailed, It is common practice for the SOFA to be summarised and for the detailed analysis of types of income and expenditure to be included as notes to the accounts. Compliance with this practice would in my opinion make the SOFA easier to read.
- 2) There are some parts of the Rainbow Junktion Funds that are not truly restricted but have been designated by the trustees to be used solely for the purpose of the Rainbow Junktion. The classification of these funds as restricted is technically incorrect. However I believe that it makes no material difference to the accounts, but would recommend that this matter is addressed in subsequent accounts

Andy Woodcock



Date: 23/05/2024

Statement of Financial Activities

	Note	Unrestricted general funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
<u>Donations and legacies</u>					
Tax efficient planned giving		35,343	23,527	58,870	57,542
Other planned giving		5,054	18,026	23,080	29,147
Collections at services		758	-	758	531
All other giving		4,437	26,031	30,468	18,305
Gift aid		9,943	7,363	17,306	17,333
Legacies		-	-	-	1,000
Grants	5	-	67,847	67,847	182,429
		55,535	142,794	198,329	306,287
<u>Charitable activities</u>					
Weddings & funerals		326	-	326	862
Rainbow Junktion cafe takings		-	4,549	4,549	7,490
Traidcraft stall		-	-	-	36
		326	4,549	4,875	8,388
<u>Other trading activities</u>					
Room hire receipts		13,808	-	13,808	12,634
Fundraising activities		1,038	10,014	11,052	19,370
Other receipts/income		1,400	1,560	2,960	2,636
		16,246	11,574	27,820	34,640
<u>Investment</u>					
Bank & investment interest		1,644	3,569	5,213	2,410
		1,644	3,569	5,213	2,410
Total		73,751	162,486	236,237	351,725
Expenditure on:					
<u>Raising funds</u>					
Costs of fundraising activities		-	1,709	1,709	5,362
		-	1,709	1,709	5,362
<u>Charitable activities</u>					
Costs of trading		-	39,273	39,273	61,461
Donations to charities		1,810	12,072	13,882	4,508
Support for individuals in hardship		-	3,991	3,991	467
Mission & evangelism costs		155	-	155	85
Clergy, staff & volunteer expenses		387	3,577	3,964	3,597
Parish share		18,237	-	18,237	16,579
Salaries	2	9,260	59,552	68,812	55,151
Major maintenance & repairs		-	3,230	3,230	165,271
Running costs		8,608	9,819	18,427	18,978
Utility bills		6,221	-	6,221	13,876
Rent		(8,360)	8,360	-	-
Miscellaneous		-	-	-	282
		36,318	139,874	176,192	340,255

	Note	Unrestricted general funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<u>Support costs</u>					
Management - Wages		16,212	-	16,212	14,970
Governance costs - Independent examination		1,965	-	1,965	1,984
		18,177	-	18,177	16,954
Total		54,495	141,583	196,078	362,571
Net gains/(losses) on investments		-	-	-	565
Net (outgoing)/incoming resources before transfers and other recognised gain/(losses)		19,256	20,903	40,159	(10,281)
Transfer between funds	5	(1,385)	1,385	-	-
Other gains/(losses)		(561)	(450)	(1,011)	(235)
Net movement in funds		17,310	21,838	39,148	(10,516)
Reconciliation of funds:					
Funds brought forward 1 January		60,320	140,164	200,484	211,000
Funds to carry forward 31 December		77,630	162,002	239,632	200,484

Balance Sheet

	Note	Total funds 2024 £	Total funds 2023 £
FIXED ASSETS	4	5,399	1,287
CURRENT ASSETS			
Cash at bank and in hand		224,211	170,214
Accounts receivable		10,837	37,632
Total debtors		10,837	37,632
Total current assets		235,048	207,846
LIABILITIES			
Trade creditors		650	7,799
Accruals		165	850
Creditors: amounts falling due within one year		815	8,649
NET CURRENT ASSETS		234,233	199,197
TOTAL NET ASSETS OR LIABILITIES		239,632	200,484
Funds	5		
Unrestricted funds			
Designated fund		-	-
General funds		77,630	60,320
Total unrestricted funds		77,630	60,320
Restricted funds		162,002	140,164
Total funds		239,632	200,484

Notes to the Account

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. There are currently no designated funds.

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

Comparatives

The comparative figures are given in Note 3.

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	20-25% reducing balance
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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 6 (2023: 5) individuals including the Rainbow Junktion café manager full time and 4 other part time roles, the Rainbow Junktion foodshare manager (held by two people in 2024), an operations manager, a church administrator and a cleaner, paid via Voluntary Action Leeds (2024: £84,699, 2023: £70,121).

Trustees' remuneration and benefits

No remuneration was paid to any trustee. (2023: £105 gift)

Trustees' expenses

No expenses were reimbursed to any trustee (2023: £Nil).

3. Comparatives for the statement of financial activities

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

	Unrestricted general funds 2023 £	Unrestricted designated funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
<u>Support costs</u>				
Management - Wages	14,970	0	0	14,970
Governance costs - Independent examination	1,984	0	0	1,984
	16,954	0	0	16,954
Total	61,123	0	301,448	362,571
Net gains/(losses) on investments	0	565	0	565
Net (outgoing)/incoming resources before transfers and other recognised gain/(losses)	12,238	565	-23,084	-10,281
Transfer between funds	-20,088	-75,199	95,287	0
Other gains/(losses)	-187	0	-48	-235
Net movement in funds	-8,037	-74,634	72,155	-10,516
Reconciliation of funds:				
Funds brought forward 1 January	68,357	74,634	68,009	211,000
Funds to carry forward 31 December	60,320	0	140,164	200,484

4. Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 January 2024	2,664
Additions	5,123
31 December 2024	<u>7,787</u>
Depreciation	
At 1 January 2024	1,377
Charge for year	1,011
At 31 December 2024	<u>2,388</u>
Net book value	
At 31 December 2024	<u>5,399</u>
At 31 December 2023	<u>1,287</u>

5. Funds

Movement in funds

2024	Balance b/f	Incoming resources	Outgoing resources	Transfers	Gains/ (losses)	Balance c/f
	£	£	£	£	£	£
Total unrestricted general funds	60,320	73,751	54,495	(1,385)	(561)	77,630
Total unrestricted designated funds	-	-	-	-	-	-
Restricted funds						
Under1Roof fund	10,304	546	642	1,385	-	11,593
Outdoor Access fund	2,588	-	2,588	-	-	-
Asylum seeker support fund	4,225	6,153	3,901	-	-	6,477
Hardship fund	1,045	191	90	-	-	1,146
Welcome Spaces fund	9,500	3,882	6,800	(1,200)	-	5,382
Rainbow Junktion fund	90,173	95,448	74,889	1,200	(450)	111,482
Household support fund	735	32,731	26,768	-	-	6,698
Foodshare fund	16,685	374	2,508	-	-	14,551
Fuel Support fund	3,539	85	-	-	-	3,624
Community Organisations Cost of Living fund	-	23,047	23,047	-	-	-
RJ Live Music fund	1,370	29	350	-	-	1,049
Total restricted funds	140,164	162,486	141,583	1,385	(450)	162,002
Total funds movement	200,484	236,237	196,079	-	(1,011)	239,632

Description of funds

Under1Roof – an appeal was launched in 2017 to fundraise for building related costs. One of the urgent building works required was a new roof. Members of the congregation undertook fundraising activities and provided one-off capital contributions for this purpose. Significant grants were also received. The new roof was completed in 2023, with final payments being made in early 2025, costing c£450,000 in total, closing the fund.

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.

Welcome Spaces Fund - Funding received each year to distribute 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 – 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, fruit, vegetables, and dry goods at the Friday foodshare.

Rainbow Junktion – Foodshare Fund - 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 - 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 Rainbow Junktion rent, wages and food of Q1 2024.

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

Incoming grants breakdown

		2024
		£
Rainbow Junktion	National Lottery Grant - Commercial Ovens	5000
	Sundry grants	3450
National Lottery Grant	Community Organisations Cost of Living Grant	23047
Household Support Fund	HSF - VAL	27500
	HSF - Leeds Christian Community Trust	5150
Welcome Spaces Fund	Welcome Spaces Fund - Leeds Community Anchor Network	3700
	Total	67847

Transfers between funds

The transfer of £1,385 from General funds to the Under1Roof fund was used to cover the shortfall in the fund covering the final roofing costs before closing the Under1Roof fund.

The Welcome Spaces fund distributes money to local Welcome Spaces in Hyde Park and Headingley. We provide one of the Welcome Spaces in the local area so received £1,200 of this grant funding for Rainbow Junktion in 2024.

6. Net assets by fund

	Unrestricted	Designated	Restricted	2024	2023
	fund	fund	fund	Total funds	Total funds
	£	£	£	£	£
Fixed assets	-	-	5,399	5,399	1,287
Investments	-	-	-	-	-
Current assets	77,894	-	157,154	235,048	207,846
Current liabilities	(264)	-	(551)	(815)	(8,649)
	77,630	-	162,002	239,632	200,484

Comparative for net assets between funds

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

7. Related party disclosures

There were no related party transactions for the year ended 31 December 2024.

APPENDIX 1: PAYMENTS – DETAILED BREAKDOWN

	Unrestricted general funds	Restricted funds	Total funds	Total funds
	2024	2024	2024	2023
	£	£	£	£
<i>Parish share</i>	18,237	-	18,237	16,579
<i>Salaries</i>	25,472	59,552	85,024	70,121
Clergy expenses	181	-	181	438
Expenses - staff & volunteer	206	3,577	3,783	3,549
<i>Clergy, staff and volunteer expenses</i>	387	3,577	3,964	3,987
<i>Major maintenance / repairs</i>	-	3,230	3,230	165,271
Administration	-	-	-	-
Advertising	160	80	240	645
Bank charges	78	514	592	747
Church services (inc. refreshments)	652	-	652	264
Cleaning	54	54	108	356
Equipment	-	3,303	3,303	1,645
Fees and subscriptions	1,427	50	1,477	1,823
Fixtures & fittings	1,965	494	2,459	1,877
Governance	165	-	165	1,134
Insurance	1,612	-	1,612	1,690
IT	731	-	731	160
Phone & internet	1,203	249	1,452	1,163
Printing & copying	251	-	251	2,298
Routine maintenance / repairs	1,772	4,486	6,258	5,449
Stationery	340	58	398	147
Training & education	163	531	694	714
<i>Running costs</i>	10,573	9,819	20,392	20,112
Electricity	4,163	-	4,163	7,177
Gas	759	-	759	5,660
Water	1,299	-	1,299	1,039
<i>Utility bills</i>	6,221	-	6,221	13,876
Grant funded activities	-	-	-	-
Costs of trading	-	2,722	2,722	973
Ingredients	-	844	844	1,836
Food parcels and vouchers	-	35,707	35,707	58,262
Essentials parcels	-	-	-	-
<i>Costs of trading</i>	-	39,273	39,273	61,071
<i>Rent</i>	(8,360)	8,360	-	-
<i>Donations to charities</i>	1,810	12,072	13,882	4,508
Co-op utility tab top up	-	-	-	-
Contributions to individuals	-	2,474	2,474	467
Legal fees	-	1,517	-	-
Noshi food tab top up	-	-	-	-
<i>Support for individuals in hardship</i>	-	3,991	3,991	467

	Unrestricted general funds	Restricted funds	Total funds	Total funds
	2024	2024	2024	2023
	£	£	£	£
<i>Mission & evangelism costs</i>	155	-	155	85
<i>Costs of fundraising activities</i>	-	1,709	1,709	5,362
<i>Miscellaneous</i>		-	-	282
Total	54,495	141,583	196,078	361,721

APPENDIX 2: RAINBOW JUNKTION – EXTRACTED FIGURES

These extracted figures include the following funds, including all Rainbow Junktion funds described in Note 5.

Rainbow Junktion general: Rainbow Junktion Fund, Foodshare Fund and Fuel Support Fund

Rainbow junktion restricted grant funded activities: Household Support Fund, RJ Live Music Fund and Community Organisations Cost of Living Fund

	Rainbow Junktion general	Rainbow Junktion restricted grant funded activities	Total Rainbow Junktion funds	Total Rainbow Junktion funds
	2024	2024	2024	2023
	£	£	£	£
Income from				
Cafe takings	4,549	0	4,549	7,490
Household Support Fund Grant	0	32,650	32,650	50,400
Foodshare Fund	0	0	0	7,500
Other Grants	8,450	23,047	31,497	36,300
Fundraising activities (including Bistros)	10,014	0	10,014	15,346
Tax efficient planned giving	22,522	0	22,522	20,223
Other planned giving	18,026	0	18,026	20,659
All other giving	20,819	0	20,819	15,490
Gift aid	7,101	0	7,101	7,284
Other income	4,426	110	4,536	2,069
Total	95,907	55,807	151,714	186,168
Expenditure on:				
Salaries	46,671	12,881	59,552	46,361
Rent (transferred to All Hallows' general funds)	5,980	2,380	8,360	10,888
Grant funded activities	0	350	350	210
Expenses - staff & volunteer	2,225	1,352	3,577	3,256
Advertising	80	0	80	645
Bank charges	514	0	514	670
Cleaning	269	0	269	270
Equipment	3,303	0	3,303	1,645
Fees & subscriptions	50	0	50	185
Fixtures & fittings	494	0	494	0
Phone & internet	249	0	249	180
Routine maintenance & repairs	4,486	0	4,486	161
Training & education	531	0	531	595
Costs of trading	1,369	0	1,369	973
Ingredients	2,341	0	2,341	3,476
Food parcels	2,508	27,446	29,954	56,622
Supermarket vouchers	0	4,256	4,256	
Essential parcels	0	0	0	0
Donations	3,772	1,500	5,272	2,400
Costs of fundraising activities	1,709	0	1,709	5,362

	Rainbow Junktion general 2024 £	Rainbow Junktion restricted grant funded activities 2024 £	Total Rainbow Junktion funds 2024 £	Total Rainbow Junktion funds 2023 £
Stationery	58	0	58	18
Miscellaneous	788	0	788	177
Total	77,397	50,165	127,562	134,094
Net (outgoing)/incoming resources before transfers and other recognised gain/(losses)	18,510	5,642	24,152	52,074
Transfer between funds	1,200	0	1,200	132
Other gains/(losses)	-450	0	-450	-48
Net movement in funds	19,260	5,642	24,902	52,158
Funds brought forward 1 January (as restated)	110,397	2,105	112,502	60,344
Funds to carry forward 31 December	129,657	7,747	137,404	112,502

Rainbow Junktion reserves

Our intention is to retain general reserves sufficient to cover 6 months of annual general expenditure. In 2024 this has increased to £45,000 (2023: £35,000). Financial support for the café has increased sharply 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 2022-24. This has resulted in a beneficial surplus, and has led to general funds totalling over £135,000 (2023: £112,502), leaving c£90,000 (2023: c£77,000) above general reserves.

This surplus has allowed us to employ an additional manager dedicated to this work from October 2024 which was very much needed given the ongoing scale of the work. This will also allow us to refurbish the kitchen and food preparation spaces which have endured a lot of use and distribute significant funds within the community.

