



# **The Parochial Church Council of All Hallows Leeds**

## **Reports & Accounts**

Financial Year Ending 31/12/2025

### **Contents**

Legal & Administrative Details
Trustees Report
Independent Examiners Report
Statement of Financial Activities
Statement of Financial Position
Notes - Accounting Policies
Notes - Analysis of Income & Expenditure
Notes - Analysis of Net Assets Between Funds
Notes - Other

## Legal & Administrative Details

Charity Name:	The Parochial Church Council of All Hallows Leeds
Charity Number:	1184558
Company Number:	N/a
Charity Address:	All Hallows Church 24 Regent Terrace Leeds LS6 1NP
Trustees:	Heston Groenewald  Hannah Langdana  Graeme Hay  Ruth Hutchison  Adriaan van Klinken  Emily Harris  Pauline Fleck  Megan Williams (Appointed 25/05/2025)  Sam Havis (Appointed 25/05/2025)  Penny Brown (Resigned 25/05/2025)  Paul Magnall (Resigned 25/05/2025)
Key Management Personnel:	Annmarie Clay (Treasurer)
Name & Address of Primary Banker:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Name & Address of Solicitor:	N/a
Independent Examiner:	Andrew Woodcock

# Trustees Report

## Aims and Purposes

We aim to be a safe, joyful community and building where people can 'Share the Feast of Life': learn to live, survive and thrive together in a world where many are experiencing austerity or 'starvation' of material/financial sufficiency, of personal and communal identity and belonging. We maintain a special bias for people who are marginalised through poverty and the many prejudices and discriminations at work in our society. We have found joy and abundance to be a truly effective resistance against austerity of all kinds - so we aim to do all of this as joyfully and generously as we can.

This is our local expression of the aim, purpose and vocation of every Church of England parish, which is primarily to promote the mission of the church by serving every person within the historic parish boundary, hold regular public Christian services to which all are welcome, and to guard, promote and safeguard the historic assets of the church, held in trust for all God's people. The Church of England nationally has developed 'Five Marks of Mission'.

These are:

- To proclaim the Good News of the Kingdom
- To teach, baptise and nurture new believers
- To respond to human need by loving service
- To transform unjust structures of society, to challenge violence of every kind and pursue peace and reconciliation
- To strive to safeguard the integrity of creation, and sustain and renew the life of the earth

## Objects of the charity

The PCC (i.e. trustees) are committed to enabling as many people whom we serve as possible to find safety and space to thrive: some in our worship services, some in our community life (within and outside of without the church doors), some in both.

The PCC maintains an overview of worship and community life. 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. We seek to enable ordinary people to live out their faith as part of our parish community through:

- Worship, prayer and pastoral care; learning about God's love as revealed in the bible; and developing knowledge of and trust in Jesus;
- Missionary and outreach work, including the sharing of hospitality with our neighbours in diverse ways

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 1,525, where 1 is the most deprived parish in the Church of England and 12,154 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](http://dclgapps.communities.gov.uk/imd/iod_index.html)).

## Achievements and performance

### Loving God: Worship, Prayer and Pastoral Care

All of our activity is rooted in the Sunday Eucharist, where we symbolically share bread and wine to celebrate God's 'Sharing the Feast of Life' with humanity. (This symbol is turned into reality through the week, as we share hospitality and life with neighbours in our community cafe + foodshare Rainbow Junktion, and in their homes and places of work and worship.)

Our Sunday services remain as diverse and representative as we can manage: people of different ages, backgrounds, sexualities and genders are involved and empowered in the planning and leading of worship, and in sharing their experience and wisdom. We are far from perfect of course, but we work hard at this.

*I've never known a church to wear its heart on its sleeve so much in its desire for all people to be genuinely included and welcome." (Martin)*

We continue to equip ourselves theologically and pastorally to offer safe space and community. This has become increasingly important through the last year, with the national and international political climate increasingly a concern for minority people and groups. Our worship has reflected this, and included intentional focus on Asylum Support, Anti-racism and 'Christian nationalism', and LGBTQI+ Inclusion. We continue to host the Sacred Wing choir, to support Leeds Pride in various ways through the weekend, and help resource monthly civic LGBTQI+ Inclusive worship.





*Leeds Pride parade with Big Jesus*

We are a sociable church, which allows our pastoral life to be naturally inclusive. Our Rainbow Group intentional friendship/pastoral care system has continued to develop through the year; and our Pastoral Support Group are looking at how to expand their work to include people who attend Rainbow Junktion cafe.

Ecumenically, our friendships continue with URC, Methodist, Baptist and other Anglican neighbours in Hyde Park and further afield. Various neighbouring churches have generously supported Rainbow Junktion with donations of finances and food.

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

In 2025 our Electoral Roll numbered 75, 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. And we maintain our pattern of occasional joint worship with the 'Headingley and All Hallows Team' churches St Chad's and St Michael's.

### Loving our Neighbours as ourselves: Outreach and Community Relations

**Rainbow Junktion** is our primary means of turning Sunday's symbolic meal into reality: literally Sharing the Feast of Life with our neighbours. Our aims are to Build community; Tackle food insecurity; Reduce food waste. We open 3 days per week thanks to 65 amazing committed volunteers: this year serving 25,500 plates of 'Pay What You Can' lunch, and as a foodshare offering groceries to around 85 households each week.

This work keeps us rooted in the life of our parish, and we are continually adapting to meet the joys and struggles of our neighbours. As ever we continue to face many challenges: we've seen the impact on people's lives of political upheaval and polarisation including discrimination and harassment, affecting both mental health and living conditions; and with a change of occupancy policy at the St George's Crypt supported accommodation next door, we have seen increasing levels of intoxicated and anti-social behaviour on our cafe days. These all impact customers,



volunteers and staff, and we work hard at safeguarding and pastoral care, and to signpost and collaborate on mental health, debt, housing and other support. We also continue to address internal operational procedures relating to staffing issues and practices in the light of HR matters.

Set alongside the difficulties, our Friday morning Breakfast Club has blossomed beautifully this year, serving a growing number of children and families; we introduced a Rainbow Junktion sports day, had a stall at Unity Day and welcomed back Leeds Urban Harvest for an apple juicing day. We have had free haircuts, blood pressure monitoring, a lung function clinic by NHS outreach, a sexual health drop-in from Mesmac, live music and board games as well as yoga for staff and volunteers. Our Friday evening events have also been a source of joy: including quizzes, ceilidhs, a summer ball, and bistro meals which are brilliant community-builders and fundraisers:

*Over £1600 raised last night for Hyde Park FC & Rainbow Junktion!  
Fabulous community effort, with local councillors cooking, amazing team of volunteers serving,  
and lots of people eating and helping raise money for great local causes.  
We loved hearing from the football team captains, about how they've grown from tiny group,  
to hundreds of local players aged 3 and up, including multiple teams for women & girls.  
(Headingley, Hyde Park and Woodhouse News)*



Once again 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 150+ people from all around the neighbourhood and the world- including international students and neighbours of various cultures, faiths and backgrounds.

*Another special Christmas Day at Rainbow Junktion  
providing over 200 lovely people with a delicious free meal!  
Special thanks to the amazing team of volunteers including Jewish and Muslim friends.  
A lovely community atmosphere of love and kindness. (Alan)*

**Interfaith and local community work** is our primary means of Sharing the Feast of Life with neighbours beyond our church doors. We visit and collaborate extensively with Muslim, Hindu, Jewish and Sikh friends, sharing festivals and vigils, organising joint events and co-leading school assemblies; to build community, to model friendship in diversity, and to share solidarity through a

time of growing prejudice and hate crime against minority communities. We continue to further increase the congregation's awareness of, and involvement in, this work, through excursions and by inviting interfaith representatives to speak and contribute to our Sunday worship.

*Today we had the privilege of meeting at Makkah Mosque in Hyde Park, as part of National Interfaith Week. Friends from across Leeds were welcomed, and we shared conversations that helped us reflect on the values that connect us all. Here's to continuing the dialogue, building friendships, and strengthening our community together. A big thank you to Qari Asim of Makkah Mosque and Rev Heston of All Hallows Church for creating the connections. (Councillor Jonathan Pryor)*



Another local highlight was the annual Community Free Shop, which we host in collaboration with local councillors and universities. This year we gave away around a ton of intercepted student 'waste' clothing and household goods, to around 200 people. This was part of a wider operation which rescued 45 tons for redistribution through national charity shop networks.





**Asylum Support:** We Share the Feast of Life with asylum seeking neighbours in various ways. Through our Asylum Support Group, who offer friendship, accompaniment, and practical and financial support through the asylum process. In a national context of increasing hostility to asylum seekers, a little group of us have begun partnering with a Seacroft church, to support the asylum seekers living in a nearby hotel. This has included seeking out conversations with those protesting the presence of asylum seekers, and with those counter-protesting the protestors. To offer solidarity, and to create space for encounter and conversation rather than aggression. From a Muslim friend after an evening at the hotel:

*This evening was one of the scariest things I have done. Walking to our gathering place, I was silently crying, the intimidation of the (Union Jack) flag bearers was overwhelming. When we arrived, I felt an arm wrap around my waist, it was my Jewish friend Helen offering me comfort and solace.*

*Awful things were said; but also samosas, cakes, chocolate eggs and coconut pyramids were shared. Prayers were said, some of the flag-wavers and auditors joined us in multi faith prayers, hands were shaken for peace and salaam, and my Christian friend Anne crooked her arm for me to join her to wishing everyone happy Easter. I left much calmer than I arrived. (Kaneez)*

We host regular visits from individuals and groups who are keen to learn more about the various aspects of our life: running a community cafe, inclusive ministry, interfaith ministry and more. This includes students from various Leeds universities, on placements of various kinds.

Our building is wonderfully well used by many community groups who call it home. This includes OWLS (Older Wiser Local Seniors), elderly neighbours who come weekly for lunch courtesy of Bramley Elderly Action; Leeds Urban Harvest who intercept surplus fruit from around the city and turn it into tasty juices; local choirs; yoga groups and meditation groups.

**Volunteers:** It takes an extraordinary number of people to make all this happen- none of this would



be possible without their extraordinary generosity with time energy money compassion and joy. Volunteers- superheroes! Here's some of our 2025 Christmas Day volunteer team!



**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 achieving Level 3 and has completed most of what is required. As can be expected in an inner-city church actively serving its parish, there have been various challenging safeguarding issues this year which have been dealt with with due care and attention. We are working with the diocese to enrol several more Parish Safeguarding Officers.

**Fabric – Buildings and Grounds:** Ongoing maintenance and safety checks and controls continued in 2025. We also installed a shower tray in the accessible bathroom allowing showers to become a more regular daily feature for those who have needed it. The kitchen got a new lease of life with new plastering, painting and shelving and we insulated the remainder of the roof and pipework due to an energy efficiency grant. We were also offered a grant from the council to replace the windows at the back of the church with doors straight into the garden providing much needed good access to the garden. This will be completed in 2026, when the funds will be paid in arrears. Working Bees by volunteers have also been an opportunity to clean, clear out and paint the building including the disabled bathroom and start on the corridor. There is still a lot of works to complete to get the building into a good state of repair.

With the help of funding and hard work the garden was transformed. There are now 8 beds for food growing, healthy pruned trees, a dead hedge and small pond for wild life, a winding path with swales and perennial growing including asparagus and rhubarb and planters and benches in the car park. We have a working compost system which processes a lot of the waste from Rainbow Junktion but are building a new bigger better composting system that requires less labour. The



Thursday gardening group has regular volunteers and has been a great space for people with significant mental health struggles to enjoy supported activity outside. The new doors will enable many more to enjoy being in the garden.

### **Deanery Synod:**

North West Leeds Deanery Synod met three times over the last year, discussing:

- 1 diocesan strategy, mission and financial sustainability
- 2 safeguarding, and ministry with children and young people
- 3 church growth, and general synod elections

There were also two Leeds Episcopal Area Forums meetings, to which all members of Deanery Synod are invited. One focused on Identity and Race, and the other on Sudan and its Church.

**Structure, Governance and Management:** 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 Parish of All Hallows Leeds is a parish within the Church of England as defined by canon law. Individual parishes within the Church of England do not have a separate constitution. They work within the framework of Church of England ecclesiastical law.

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council (Powers) Measure 1956. The PCC is a Registered Charity, number 1184558. The members of the PCC are the church's trustees.

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. New trustees receive an induction to the role.

The trustees are responsible for setting policy, determining the parameters within which the charity should operate, and making operational decisions. The trustees meet regularly to monitor the activities of the charities.

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 2025.

Given its wide responsibilities the PCC has a number of committees and officer roles each dealing with a particular aspect of parish life. 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 in officer roles work with relevant staff to meet their objectives. Officer roles include Secretary, Buildings Officer, Rainbow Junktion Officer, HR Officer and Parish Safeguarding Lead.

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.

### **Financial Review**

The overall position of our finances is that total income for the year has remained constant and steady with the previous year at an amazing £236000; although incomings to the church's General fund increased by c£13k - but to the Restricted, mainly RJ funds, decreased by c£13k. This reduction was largely planned for and anticipated as we were aware we had sufficient balances in hand to use up and still work within our staff and volunteer capacity to provide an outstanding and



fantastic much needed level of service to our community in Hyde Park. The increase in General funds was mainly due to a very generous donation from a wonderful guest at a wedding the church hosted. Otherwise, donations have fallen across restricted and unrestricted giving and we will start looking at seeking more donors in the next year.

The total money spent through general church funds increased by c£19k on the building upkeep, utilities and staff costs to c£73k total ; and on Restricted funds by c£33k on additional staff members and funded energy efficiency building improvements to c£175k total.

At the end of 2025 our overall funds to carry forward to sustain the ongoing mission and presence of God's amazing community at All Hallows were c£91k of General Funds and c£137k of Restricted mainly RJ Funds (a reduction overall of c£12k from the previous year balances).

We thank everyone for their generous sacrificial giving - not just of money but also of time, effort and each individual offering of presence and contribution. It is an amazing thing to witness and steward so much generosity.

### **Funds in Deficit**

No funds are in deficit.

### **Reserves Policy**

Reserves are held to smooth out fluctuations in cash flow and to deal with emergencies, so that the charity could continue to operate should income and / or expenditure vary adversely. Reserves also provide a source of funds for planned investment in future years.

It is PCC policy to try to maintain free reserves of between 3-6 months of regular expenditure. Regular expenditure includes expenditure on salaries for the core staff team, the core costs of running the building and financial commitments such as the Parish Share. This has been estimated to be equivalent to be £37,000-£73,000 in 2025.

Free reserves are those unrestricted funds which are readily available. At 31 December 2025 the balance of unrestricted general funds less fixed assets was £85,947. The free reserves therefore exceed the policy by approximately £13,000. These funds, and more, will be essential as we navigate the uncertainty of ever-increasing costs and meet the ongoing costs for refurbishing the church building.

The restricted funds balance totalling £123,580 as at 31 December 2025 comprises donations and grant income that will fund expenditure in future years in accordance with the funder's direction.

### **Responsibilities of Trustees under charity law**

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Signature

This report was approved by the trustees, and is signed on their behalf by:

Name **HESTON GROENEWALD**

Signature

**Heston Groenewald**

Date **15 / 5 / 2026**



# Independent Examiners Report

I report to the trustees on my examination of the accounts of The Parochial Church Council of All Hallows Leeds ('the charity') for the year ended 31/12/2025.

## Responsibilities and Basis of Report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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 2011 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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

## Independent Examiner's Details

Name

Andrew Woodcock

Address: Grüner Weg 5, Lübeck, 23566



15/05/2026

## Statement of Financial Activities

	Unrestricted	Restricted	Total	Prior Year
<b>Incoming Resources</b>				
Donations & Legacies	63,941	136,737	200,678	198,329
Charitable Activities	3,207	10,553	13,760	4,875
Investments	1,738	2,652	4,390	5,213
Trading Activities	17,505	0	17,505	27,820
Other	0	0	0	0
<b>Total incoming resources</b>	<b>86,391</b>	<b>149,942</b>	<b>236,333</b>	<b>236,237</b>
<b>Resources Used</b>				
Charitable Activities	50,450	173,194	223,644	178,487
Raising Funds	0	2,031	2,031	1,709
Governance Costs	420	0	420	165
Support	22,237	0	22,237	16,212
Other	0	0	0	0
<b>Total resources used</b>	<b>73,107</b>	<b>175,225</b>	<b>248,332</b>	<b>196,573</b>
Net Incoming / Outgoing Resources (before transfers)	13,284	-25,283	-11,999	39,664
Fund Transfers In	0	850	850	2,585
Fund Transfers Out	0	850	850	2,585
Net Incoming / Outgoing Resources (before gains/losses)	13,284	-25,283	-11,999	39,664
Investment Gains (or Losses)	0	0	0	0
Net Incoming / Outgoing Resources (before Asset Revaluation)	13,284	-25,283	-11,999	39,664
Asset Revaluation	0	0	0	0
<b>Net Movement of Funds</b>	<b>13,284</b>	<b>-25,283</b>	<b>-11,999</b>	<b>39,664</b>
<b>Total Funds Brought Forward</b>	<b>77,630</b>	<b>162,004</b>	<b>239,634</b>	<b>199,970</b>
<b>Total Funds Carried Forward</b>	<b>90,914</b>	<b>136,721</b>	<b>227,635</b>	<b>239,634</b>
<b>Represented By</b>				
General (Unrestricted)	90,914	0	90,914	77,630
Asylum Seekers (Restricted)	0	5,572	5,572	6,477
Hardship (Restricted)	0	967	967	1,147
Rainbow Junktion (Restricted)	0	107,189	107,189	111,482
Foodshare Fund (Restricted)	0	0	0	14,552
Household Support Fund (Restricted)	0	3,350	3,350	6,698



Fuel Support Fund (Restricted)	0	3,692	3,692	3,624
RJ Live Music Fund (Restricted)	0	786	786	1,049
Nature Hubs Grant Fund (Restricted)	0	0	0	0
Garden - Awards For All (Restricted)	0	12,509	12,509	0
Welcome Spaces Fund (Restricted)	0	2,657	2,657	5,382
Under1Roof (Restricted)	0	0	0	11,594
Groundwork (Restricted)	0	0	0	0

## Statement of Financial Position

	Unrestricted	Restricted	Total	Prior Year
<b>Current Assets</b>				
Cash	87,323	129,598	216,921	224,211
Accounts Receivable	3,914	7,038	10,952	10,837
Prepayments	567	0	567	0
<b>Total</b>	<b>91,804</b>	<b>136,636</b>	<b>228,440</b>	<b>235,048</b>
<b>Non-Current Assets</b>				
Fixed Assets	5,568	85	5,653	5,402
Investments	0	0	0	0
<b>Total</b>	<b>5,568</b>	<b>85</b>	<b>5,653</b>	<b>5,402</b>
<b>Current Liabilities</b>				
Accounts Payable	6,458	0	6,458	815
Deferred Income	0	0	0	0
<b>Total</b>	<b>6,458</b>	<b>0</b>	<b>6,458</b>	<b>815</b>
<b>Non-Current Liabilities</b>				
Long Term Loan / Mortgage	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Current Assets</b>	<b>85,346</b>	<b>136,636</b>	<b>221,982</b>	<b>234,232</b>
<b>Total Net Assets (Assets Minus Liabilities)</b>	<b>90,914</b>	<b>136,721</b>	<b>227,635</b>	<b>239,634</b>
<b>Represented By</b>				
General (Unrestricted)	90,914	0	90,914	77,630
Asylum Seekers (Restricted)	0	5,572	5,572	6,477
Hardship (Restricted)	0	967	967	1,147
Rainbow Junktion (Restricted)	0	107,189	107,189	111,482
Foodshare Fund (Restricted)	0	0	0	14,552
Household Support Fund (Restricted)	0	3,350	3,350	6,698
Fuel Support Fund (Restricted)	0	3,692	3,692	3,624
RJ Live Music Fund (Restricted)	0	786	786	1,049
Nature Hubs Grant Fund (Restricted)	0	0	0	0
Garden - Awards For All (Restricted)	0	12,509	12,509	0
Welcome Spaces Fund (Restricted)	0	2,657	2,657	5,382
Under1Roof (Restricted)	0	0	0	11,594
Groundwork (Restricted)	0	0	0	0

**Signature**

These accounts have been approved by the trustees, and are signed on their behalf by:

Name HESTIN GROENEWALD

Signature  
Hestin Groenewald

Date 15 / 5 / 2026



# Notes - Accounting Policies

## Basis of Preparation

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out in the accounting policies below.

## Going Concern

The PCC considers All Hallows Leeds a going concern at the date for approving the accounts. There are no material uncertainties that the charity can continue as a going concern for the next year.

## Key Risks & Uncertainties

The charity is exposed to various risks, including operational, financial and reputational risks. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

## Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal. Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

## Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the charity are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as at the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the charity, is not included in the accounts but is described in the Trustees Annual Report.
- Investment Income is included in the accounts when receivable

## **Resources Expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

## **Governance Costs**

Governance costs include costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity. Governance costs are shown within 'Analysis of Expenditure' note.

## **Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

## **Tangible 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.

Assets over the value of £750 are capitalised. Depreciation is provided on tangible fixed assets at rates calculated to write off the cost of an asset, less its estimated residual value, over the expected useful economic life of that asset, as follows:

- Freehold property - Not depreciated
- Musical and Technical Equipment - 4 years on straight line basis
- Office and computer equipment - 4 years on straight line basis
- Furniture, fixtures and fittings - 4 years on straight line basis

[In view of the maintenance programme in place which aims to keep the building in good condition, the trustees consider that any depreciation of freehold property would be immaterial and accordingly no provision has been made. The carrying amount of the freehold property is reviewed annually for impairment by the trustees.]

## **Pensions**

The charity operates a defined contribution pension scheme. Contributions are charged to the statement of Financial Activities as they become payable in accordance with the rules of the scheme.

## **Operating Leases**

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

## Taxation

The charity is exempt from tax on its charitable activities.

## Judgements and Key Sources of Estimation

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The trustees consider the following to be significant:

- The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.
- The constructive obligation for grants payable is based on an assessment of the likely duration of the supported activity. This estimate is re-assessed annually and the obligation is adjusted to reflect current expectations.



## Notes - Analysis of Income & Expenditure

### Analysis of Income

Current Year

	Unrestricted	Restricted	Total
<b>Incoming Resources</b>			
<b>Donations &amp; Legacies</b>			
Donations	44,513	50,488	95,001
Gift Aid	9,428	7,207	16,635
Grants	10,000	79,042	89,042
<b>Charitable Activities</b>			
Charitable fundraising activity	3,172	6,213	9,385
Food distribution	0	4,340	4,340
Weddings and Funerals	35	0	35
<b>Investments</b>			
Bank Interest	1,738	2,652	4,390
<b>Trading Activities</b>			
Other Income	249	0	249
Rental Income	17,256	0	17,256
<b>Total incoming resources</b>	<b>86,391</b>	<b>149,942</b>	<b>236,333</b>

Prior Year

	Unrestricted	Restricted	Total
<b>Incoming Resources</b>			
<b>Donations &amp; Legacies</b>			
Donations	45,592	67,584	113,176
Gift Aid	9,943	7,363	17,306
Grants	0	67,847	67,847
<b>Charitable Activities</b>			
Food distribution	0	4,549	4,549
Weddings and Funerals	326	0	326
<b>Investments</b>			
Bank Interest	1,644	3,569	5,213
<b>Trading Activities</b>			
Fundraising	1,038	10,014	11,052
Other Income	1,400	1,560	2,960
Rental Income	13,808	0	13,808
<b>Total incoming resources</b>	<b>73,751</b>	<b>162,486</b>	<b>236,237</b>

## Analysis of Expenditure

Current Year

	Unrestricted	Restricted	Total
<b>Resources Used</b>			
<b>Charitable Activities</b>			
Activities	21,032	43,474	64,506
Admin	4,840	595	5,435
Bank Charges	61	379	440
Depreciation	1,856	194	2,050
Gifts Given	2,250	6,404	8,654
Premises	10,139	32,996	43,135
Staff Costs	10,272	89,152	99,424
<b>Raising Funds</b>			
Cost of fundraising activities	0	2,031	2,031
<b>Governance Costs</b>			
Governance Costs	420	0	420
<b>Support</b>			
Staff costs	22,237	0	22,237
<b>Total resources used</b>	<b>73,107</b>	<b>175,225</b>	<b>248,332</b>

Prior Year

	Unrestricted	Restricted	Total
<b>Resources Used</b>			
<b>Charitable Activities</b>			
Activities	19,129	39,474	58,603
Admin	4,437	458	4,895
Advertising	0	49	49
Bank Charges	78	514	592
Depreciation	0	495	495
Gifts Given	1,810	15,932	17,742
Premises	2,854	19,656	22,509
Staff Costs	9,810	63,790	73,601
<b>Raising Funds</b>			
Cost of fundraising activities	0	1,709	1,709
<b>Governance Costs</b>			
Governance Costs	165	0	165
<b>Support</b>			
Staff costs	16,212	0	16,212
<b>Total resources used</b>	<b>54,495</b>	<b>142,078</b>	<b>196,573</b>

## Notes - Analysis of Net Assets Between Funds

### Current Year

	Unrestricted	Restricted	Total
Current Assets	91,804	136,636	228,440
Non-Current Assets	5,568	85	5,653
Current Liabilities	6,458	0	6,458
Non-Current Liabilities	0	0	0
Total Net Assets (Assets Minus Liabilities)	90,914	136,721	227,635

### Prior Year

	Unrestricted	Restricted	Total
Current Assets	72,771	162,276	235,048
Non-Current Assets	5,123	279	5,402
Current Liabilities	264	551	815
Non-Current Liabilities	0	0	0
Total Net Assets (Assets Minus Liabilities)	77,630	162,004	239,634



## Notes - Other

### Volunteers

The charity benefits greatly from the voluntary contributions of time and money. Please refer to the trustees' report for further detail about volunteer contributions in the organisation.

### Independent Examination Fees

Fees payable to the independent examiner for independent examination were: £420 (fee payable in the prior year: £165).

### Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

Gross wages and salaries: £110,133, Employer's NI costs £1,989, Employer's Pension costs £4,282.

(prior year Gross wages and salaries: £79,761, Employer's NI costs £625, Employer's Pension costs £3,465)

The average number of employees during the year was 6.8 (the average number of employees during the prior year was 4.9). No employees received salaries at a rate of more than £60,000 per annum.

### Key Management Personnel

The charity considers its key management personnel to be Annmarie Clay. The total employee benefits received by the key management personnel (including employer national insurance and pension contributions) was £30,420 (total employee benefits for the prior year were: £28,995).

### Trustee Remuneration

None of the trustees have been paid any remuneration or received any other benefits from an employment (prior year: 0).

### Trustee Expenses

No expenses were reimbursed to any trustee (prior year: 0).

### Trustee Donations

During the year the total aggregated unrestricted donations made to the charity by the trustees was £11,484. There were no conditions attached to these donations. (total aggregate unrestricted donations from prior year were £11,177). During the year total aggregated restricted donations made to the Asylum Seekers and Rainbow Junktion funds by the trustees was £1,439. (total aggregate restricted donations from prior year were £1,684).

## Tangible Fixed Assets

	Fixtures & Fittings	Music & Technical Equipment	Total
<b>Cost</b>			
Prior to 1st January 2025	5,897	0	5,897
Additions in financial year	0	2,301	2,301
<b>Total as at 31st December 2025</b>	<b>5,897</b>	<b>2,301</b>	<b>8,198</b>
<b>Depreciation</b>			
Prior to 1st January 2025	495	0	495
Additions in financial year	1,474	575	2,049
<b>Total as at 31st December 2025</b>	<b>1,969</b>	<b>575</b>	<b>2,544</b>
<b>Net Book Value</b>			
<b>As at 31st December 2025</b>	<b>3,928</b>	<b>1,726</b>	<b>5,653</b>
As at 31st December 2024	5,402	0	5,402

## Debtors

### Accounts Receivable

Description	Amount
Gift Aid	10,231
Trade Debtors	720
<b>Total</b>	<b>10,951</b>

### Prepayments

Description	Amount
Prepayments	567
<b>Total</b>	<b>567</b>

## Creditors

### Accounts Payable

Description	Amount
Accruals	3,356
Trade Creditors	3,102
<b>Total</b>	<b>6,458</b>

### Deferred Income

Description	Amount
Deferred Income	0
<b>Total</b>	<b>0</b>

## Analysis of Charitable Funds

Current Year

Fund Name	Opening Balance	Income	Expenditure	Fund Transfers	Investment Gains (or Losses)	Closing Balance
<b>Unrestricted</b>						
General (Unrestricted)	77,630	86,391	73,107	0	0	90,914
<b>Total</b>	<b>77,630</b>	<b>86,391</b>	<b>73,107</b>	<b>0</b>	<b>0</b>	<b>90,914</b>
<b>Unrestricted Total</b>	<b>77,630</b>	<b>86,391</b>	<b>73,107</b>	<b>0</b>	<b>0</b>	<b>90,914</b>
<b>Restricted</b>						
Asylum Seekers (Restricted)	6,477	3,063	3,968	0	0	5,572
Hardship (Restricted)	1,147	20	200	0	0	967
Rainbow Junktion (Restricted)	111,482	79,005	84,148	850	0	107,189
Foodshare Fund (Restricted)	14,552	137	14,689	0	0	0
Household Support Fund (Restricted)	6,698	39,723	43,071	0	0	3,350
Fuel Support Fund (Restricted)	3,624	68	0	0	0	3,692
RJ Live Music Fund (Restricted)	1,049	17	280	0	0	786
Nature Hubs Grant Fund (Restricted)	0	6,000	6,000	0	0	0
Garden - Awards For All (Restricted)	0	15,115	2,606	0	0	12,509
Welcome Spaces Fund (Restricted)	5,382	75	1,950	-850	0	2,657
Under1Roof (Restricted)	11,594	0	11,594	0	0	0
Groundwork (Restricted)	0	6,719	6,719	0	0	0
<b>Total</b>	<b>162,004</b>	<b>149,942</b>	<b>175,225</b>	<b>0</b>	<b>0</b>	<b>136,721</b>
<b>Restricted Total</b>	<b>162,004</b>	<b>149,942</b>	<b>175,225</b>	<b>0</b>	<b>0</b>	<b>136,721</b>
<b>TOTAL</b>	<b>239,634</b>	<b>236,333</b>	<b>248,332</b>	<b>0</b>	<b>0</b>	<b>227,635</b>



## Prior Year

Fund Name	Opening Balance	Income	Expenditure	Fund Transfers	Investment Gains (or Losses)	Closing Balance
<b>Unrestricted</b>						
General (Unrestricted)	59,758	73,751	54,495	-1,385	0	77,630
<b>Total</b>	<b>59,758</b>	<b>73,751</b>	<b>54,495</b>	<b>-1,385</b>	<b>0</b>	<b>77,630</b>
<b>Unrestricted Total</b>	<b>59,758</b>	<b>73,751</b>	<b>54,495</b>	<b>-1,385</b>	<b>0</b>	<b>77,630</b>
<b>Restricted</b>						
Asylum Seekers (Restricted)	4,225	6,153	3,901	0	0	6,477
Hardship (Restricted)	1,046	191	90	0	0	1,147
Rainbow Junktion (Restricted)	90,219	95,448	75,385	1,200	0	111,482
Foodshare Fund (Restricted)	16,685	374	2,508	0	0	14,552
Household Support Fund (Restricted)	736	32,731	26,769	0	0	6,698
Fuel Support Fund (Restricted)	3,539	85	0	0	0	3,624
RJ Live Music Fund (Restricted)	1,370	29	350	0	0	1,049
Welcome Spaces Fund (Restricted)	9,500	3,882	6,800	-1,200	0	5,382
Outdoor Access Fund (Restricted)	2,588	0	2,588	0	0	0
Community Organisations Cost of Living Fund (Restricted)	0	23,047	23,047	0	0	0
Under1Roof (Restricted)	10,304	546	642	1,385	0	11,594
<b>Total</b>	<b>140,212</b>	<b>162,486</b>	<b>142,078</b>	<b>1,385</b>	<b>0</b>	<b>162,004</b>
<b>Restricted Total</b>	<b>140,212</b>	<b>162,486</b>	<b>142,078</b>	<b>1,385</b>	<b>0</b>	<b>162,004</b>
<b>TOTAL</b>	<b>199,970</b>	<b>236,237</b>	<b>196,573</b>	<b>0</b>	<b>0</b>	<b>239,634</b>

## Fund Transfers

Description	From	To	Amount
Welcome Spaces Grant Winter 24/25	Welcome Spaces Fund	Rainbow Junktion	850

## Fund Descriptions

Name	Description
General	Funds available for general use
Rainbow Junktion designated	Funds from cafe/ bistro takings and fundraising activities to be used towards running Rainbow Junktion
Asylum Seekers	Funds to support refugees and asylum seekers
Hardship	Funds to support those experiencing financial difficulty
Rainbow Junktion	Funds for running Rainbow Junktion community cafe
Foodshare Fund	Funds for running the Rainbow Junktion Friday Foodshare
Household Support Fund	Funds for supporting households through Rainbow Junktion
Fuel Support Fund	Funds for enabling Rainbow Junktion cafe to supporting households with their energy bills
RJ Live Music Fund	Funds to enable live music performances at Rainbow Junktion
Nature Hubs Grant Fund	Funds for the community gardening project
Garden - Awards For All	Funds for the community gardening project
Welcome Spaces Fund	Funds for distribution to local Welcome Spaces
Under1Roof	Funds for replacing the church roof
Groundwork	Funds for eco adaptations

## Prior Period Adjustment

(There were no prior year adjustments.) The format of the SOFA has been changed from the prior year to be in line with common practice. The depreciation rate has been amended to 25% straight line rather than reducing balance.

## Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

## Other (Optional)

In 2025 we received £46,319 of government grants (£32,650 in the prior year): £6,719 was received via Groundwork on behalf of the Department for Culture, Media and Sport (DMCS) for their VCSE Energy Efficiency Scheme (prior year £0). £39,600 was received via LCCT and VAL towards the Household Support Fund (prior year £32,650).

## APPENDIX 1: Rainbow Junktion – Extracted figures

These extracted figures include the following restricted funds, Rainbow Junktion, Rainbow Junktion Live Music Fund, Foodshare Fund, Fuel Support Fund and Household Support Fund eg. all funds related to Rainbow Junktion described in the Notes under Analysis of Charitable funds .

Income - detailed breakdown	2025
Gift aid	6872
Grants	51325
All other giving	12820
Regular giving	35046
Bistro events	5711
Cafe donations	3840
Other food distribution	500
Other charitable fundraising activity	502
Bank and investment interest	2334
<b>Total</b>	<b>118950</b>
Expenditure - detailed breakdown	2025
Donation to the Cardigan Centre for food distribution	1000
Activity leaders and expenses	1609
Ambient food – distributed via Foodshare	21844
Fresh food – distributed via Foodshare	12671
Supermarket Vouchers	3887
Costs of distribution	1083
Ingredients	852
Rent contribution	8600
Expenses - staff & volunteer	2238
Salaries	78642
Bank charges	379
Cleaning	2443
Depreciation	194



Equipment	339
Fees & subscriptions	256
Fixtures & fittings	1801
Phone & internet	290
Routine maintenance / repairs	1501
Stationery	50
Training, support & education	480
Costs of fundraising activities	2031
<b>Total</b>	<b>142188</b>