



The Parochial Church Council of
St Paul's Church Ireland Wood and Tinshill

Registered in England and Wales
Charity number 1177088

Report and Accounts for the year ended 31 December 2022

**2022 Report and Accounts
for the Parochial Church Council of St Paul's Church**

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2022 Annual Report

Aim and purposes

St Paul's Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Mark Harlow, in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. The aim of the PCC is to provide a public benefit to the people of the parish and surrounding areas in the advancement of religion and the relieving of poverty. The PCC is also specifically responsible for the maintenance of the Church Hall, Jubilee Room and adjoining site. There is a staff team consisting of two (0.75 time) Assistant Curates (started June 2022), an Administrator/PA, a part time Children and Families Worker and a Youth Worker (role vacant from Feb 2023).

Objectives and activities

Overview

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St Paul's. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship 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 practice, 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; developing their knowledge and trust in Jesus
- Provision of pastoral and practical care for people living in the parish
- Missionary and outreach work.

The PCC is also well aware of the need for there to be a focus on local community in the parish and that there are areas of social disadvantage within the parish. We continue to plan and act to support those who are disadvantaged, cooperating with other local organisations as far as we are able.

To facilitate this work, it is important that we maintain the fabric of the church of St Paul and the Church Hall buildings.

Resource Church and Strategic Development Plan

St Paul's is now approaching the end of a 5 year Strategic Development Plan for renewal adopted by the Diocese of Leeds to bring growth and church planting to the North of England. The PCC has therefore adopted the objectives below and also undertook a significant refurbishment of the church building in 2020 to meet these objectives.

The primary objective of the Plan is to grow in 5 ways:

In discipleship - to be a place for encountering Jesus and being shaped by Jesus. We want to work towards opportunities to learn and become mature in faith, worship, prayer and service.

In partnership - to be an accessible hub where we can love and serve alongside others we are working with. A place where local people and agencies that are working for the good of the community can feel welcome, feel part of the bigger picture of what is happening locally and connecting those looking for help with those that can help.

In influence - by being a place that creates connections that lead to change and transformation in people's lives; in the way community agencies, businesses and new initiatives operate and develop. For it to be a place where decisions are made and plans formed that will bring the good news to our parish and the surrounding area.

In numbers - that as we grow in numbers using the building in the week, as well as for prayer and worship mid-week and on Sundays, we will be equipped to gather and welcome people to the buildings with varying needs as well as those new to faith in Jesus Christ.

In generosity - by growing in offers of service, time and resources to the benefit of our community and the wider church.

Achievements and performance

Covid 19, Lockdowns and Cost of Living

Along with much else in the economy and country our activities and performance have been constrained and influenced by lockdowns, fears concerning the Covid-19 virus and the developing cost-of-living crisis. More detail is given in the following sections of this report but while much is improving, the actions and statistics which describe progress against our objectives do not lend themselves to easy comparison over the last few years.

Nevertheless, the highlights of the year are that we are growing in the use of our refurbished building, our finances remain secure and our services and opportunities for learning are now back to be fully established in person and away from online. We are happy to confirm that in 2022 much of our activity for children, families and the wider community are now regrowing.

Growth in Discipleship, Numbers and Generosity

Worship and membership

The PCC is keen to offer a range of services during the week and through the year that our community find both beneficial and spiritually fulfilling. The regular Sunday worship now has two morning services: a formal Eucharist at 9.30 am followed by an informal worship service which also involves many children and parents at 11 am. A short time for tea and coffee for fellowship operates between the services. Both services have been attended by stable or growing numbers, particularly at the second service. The aim of the PCC is to be able to invite all those in our parish to worship in a way to which they can relate.

At present there are 112 parishioners on the church electoral roll, 80 of whom are not resident within the parish. The average weekly attendance, counted during October, was 148, up from 110 last year and we estimate a worshipping community of around 210.

As well as our regular services, we enable our community to join us. On Holy Saturday, Easter 2022 we held an Easter Eggstravaganza which was attended by 205 people. The following day 167 people attended Easter Services some of whom attended as a result of the Saturday event. Many more people came to special Christmas services including a service of Carols by Candlelight, two Christingle services and a midnight communion. The mid-week Carols by Candlelight Service which was attended by 71 people including many friends from our Warm Welcome project.

In September following the death of her late Majesty Queen Elizabeth II we opened St Paul's to members and those from the local Community to pay their respects, and sign a book of Condolence. The bell was rung to mark the death of her late Majesty and for the proclamation of King Charles III and we held a commemorative service attended by 17 people.

In 2022 we celebrated 4 baptisms, 3 thanksgivings, 1 wedding and held 6 funerals in our church this year. Our clergy have also taken 2 funerals in other locations for parishioners.

In terms of giving or stewardship, the number of people who now give regularly through envelopes or by standing order has been steady at 56 at the start and end of the year although the individuals changed. However, the amounts given by regular members increased from £96,281 in 2021 to £106,411 in 2022 as set out in the accounts (excluding gift aid).

Children and Young People

Sundays

St Paul's Sunday groups started meeting again post lockdown in September 2021. From September - December 2021 there were an average of 22 children coming each week while that increased to 33 for the same months in 2022. In Sept-Dec 2021 there were 43 registered children and a further 8 visitors while in 2022 there were 60 children registered

and 9 visitors. Since returning to meeting in person there has been a significant increase in both the number of different children coming on Sundays and the frequency of attendance. This reflects both an increase in families attending St Paul's on a Sunday and a returning confidence to gather in person as the concern around Covid has decreased.

Sunday children and youth groups have needed to adapt to this significant growth. To ensure that there are manageable numbers of children in each group, there are now four groups on Sunday mornings. One of the obvious consequences of the growth in numbers of children, and groups is the requirement for new leaders. While this has also seen new people drawn into the team, the challenge still remains to recruit enough leaders and helpers to support the ongoing growth in numbers .

Age 2-4s

At the start of this year, ages 2 up to school year 2 were in one group, but in line with the growth we have seen and to better differentiate activities, these have been divided into two groups. Our youngest group, for those aged 2-4 years, meet in the Meeting room. Each week around 6-8 little ones gather to play games, do simple crafts, hear a simple Bible story, and have a chance to pray and worship as they learn more about a relationship with God.

There is also a small creche area with toys set up in the church foyer, where parents/carers can take their babies if needed, and they can still engage with the service which can be heard through the speakers and seen through the windows.

Reception - Year 3

Each week an average of 20 children gather to do a mixture of games, prayer, worship, Bible study, crafts and group work. There are many challenges in this group, for example several children with Additional Needs, and an age range that covers children who can't read or write yet up to those who feel very grown up! This group has recently moved into the Jubilee Room which means they have more freedom to make noise and also more security to keep children contained. There is currently a focus on creating small groups within the group, so that the children can get to know each other and feel more comfortable to share and learn alongside their peers.

Year 4-6 and year 7+

For the first half of the year, these two groups were one, with an age range from 8 to 13. For the second half of the year, it has been hugely helpful, particularly for the older ones, to have a smaller age range and so engage with scripture, prayer, worship and fun in more age appropriate ways. The two groups have looked at the same material, exploring parables, issues in the world and prayer.

Mid- Week: Tots

During the week, our toddler group, St Paul's Tots, meets on Wednesday mornings. While not all parents or carers attend every week this ministry has reached around 100 families this year. Each week this free group supports many parents and carers, provides a safe space and includes a simple bible based story. This ministry is led by Millie Fry with several committed volunteers who are DBS checked, but is in need of more . The group is often recommended by Social Services as a friendly place and is well spoken of in the community, with many new parents arriving for the first time and saying that they've heard how lovely this group is.

Encounter

Encounter is a youth catch up group on zoom. There have been a core of 10 young people meeting together reflecting on their highs and lows of the week, praying for each other and playing games. It has been helpful to provide some continuity for young people with so much change taking place, but the online format limits depth of relationship and discipleship.

The Drop In

Our Youth Worker supported a council run youth group that met at St Paul's. When the council pulled the funding on the youth group, St Paul's agreed to continue the group. For September and October the attendance was between 1 and 3 young people, so rather than continuing to pour resource into this, an after school drop in was set up instead. The main aim was to connect with young people from our local school, Ralph Thoresby, but this has been harder to develop than hoped. There are usually 7 young people who come, mostly from Abbey Grange School and mostly young people we are already connected with.

Some of the planned development of midweek youth and children's activities has been put on hold as we await a new youth worker being appointed. Our plan is to develop Encounter and Drop In to better meet the discipleship needs of young people both in the church and in our parish.

Mission

Our mission committee has continued supporting Christian work both at home and overseas. The principle of giving away 10% of our regular giving was established in January 2019 and a total of £9,568 was given away in 2022 (£8,736 in 2021). The causes supported are all of a Christian nature, where our contribution would be meaningful to the party receiving, and where there is a personal connection with members of the congregation. The donations go to four overseas and two local UK partners. Details of their activities are on a dedicated board in the church foyer and regular updates of each activity are provided in person when possible and in stop press notices on the board. Members of St Paul's also support a number of local charities such as Food Bank and Baby Basics through both giving and serving.

Prayer and Fellowship

There are regular times for prayer twice a week in church and at the six small home groups which meet at different times most weeks for prayer, study, fellowship and mutual support. Most of these groups are open to enable a number of new church members to join.

Some members of our parish are unable to attend church due to sickness or age so we also have a team of visitors who visit all church members who request it, to celebrate communion with them and bring them fellowship and prayer.

Other Opportunities to Participate

Other activity based meetings usually run by members of the church include a men's group for occasional activities, a weekly evening for board and other games and an Arts and Crafts group. The Church choir has also met for fellowship and rehearsal.

Growth in Influence and Community Partnership

The church site is viewed by the community as a place to meet and organise significant community events. This year we have made healthy links with local Councillors, the Residents Association, healthcare providers, including Social prescribers and independent groups, such as ullla, local Sports groups and Social Enterprises. Bookings of Church Spaces have increased, with regular bookings every weekday, such as a Singing Group, Swing Jive, Baby Sing and Sign, as well as hosting regular Community or private Meetings.

Relationships with Local Councillors continue to grow, and they are keen to support work at St Paul's, as they see how together we can benefit and support the local Community.

Helping those in need is also a demonstration of our faith and has been a significant part of our work this year. This mission has continued this year. Leeds North and West Food Bank has continued and is now back to being based in our buildings from the delivery model of operating adopted during the COVID pandemic. Unfortunately, economic circumstances are leading to a marked increase in the need for the Food Bank, and it is not unusual for 50 people to attend. There has also been the addition of the debt advice service, Money Buddies, first piloted at St Paul's through support from the local councillors. This is now funded directly through Leeds North and West Foodbank.

Baby Basics

In addition, Baby Basics Leeds continues to provide a Moses basket and other essential items to meet the needs of newborn babies and their mothers. These are families who struggle to access these resources and are referred from local Social Services and Midwives. 138 baskets were provided this year (95 last year). This year the ministry has had three regular volunteers from the church community and three from other churches. It is expected that more volunteers and donations will be needed as the demand on the Baby Basics service rises in 2023.

Holiday Hunger

This year, while we did not run a full Holiday Hunger operation for disadvantaged young people, we worked with Missional Generation over the Easter holidays, we have run a Lego event and in the Autumn started a Warm Welcome initiative with grant support from the Council and other sources.

Warm Welcome

The regular Warm Welcome meeting now has a growing group of attendees, with an average of around 25 people per week. Those attending have described a variety of reasons for attending - having access to a free hot meal, being able to eat and spend time with others, engaging in different activities on offer such as sport, craft and games, and also getting support and signposted to further organisations. The whole process has continued to deepen partnerships including with OPAL, local councillors, the local care partnership and area council officers. We are looking forward to working on further community development projects together. The initiative has also received financial support from various partner organisations. We were able to purchase a jacket potato oven using funding from the Housing Advisory Panel and have received funding towards running costs and activities from councillors, the LCP and the Household Support Fund. Alongside Warm Welcome we ran a 6 week START faith exploration course with an average of 7 people attending each week. As well as a growing sense of community within Warm Welcome, many attending have also been keen to connect with St Paul's in other ways such as coming to Sunday services and volunteering at other activities.

Administration and Buildings

Within the 5 year Strategic Development Programme (which is designed to encourage Resource Churches and church planting) funding was set aside to contribute to the cost of improvements to the church building, to resource an assistant curate to be trained in an appropriate environment; and to finance support staff.

For 2022 we now enjoy more fully the benefit of a better designed building which can be heated appropriately (we received a £2250 grant towards heating cost from central church). We now have a full time administrator to support the vicar and the parish, a part time worker to run the ministry to Children and Families and a full time Youth Worker. From the Autumn we have also welcomed two curates Bev and Dave Monck. They and their family have settled in well as they have got to know the congregations and the parish. As part of a variety of roles and responsibilities as curates, Dave has taken on oversight of Children and Youth work and Bev has been overseeing Warm Welcome and ministry with older people.

Building Project

Our Building Group have set out a vision for the whole site to become both a welcoming place for worship and an adaptable community hub. To this end phase 1 plans have now been executed for the Church building and in 2022 the church began to fully enjoy the benefits of the work. Longer term plans are now being considered about the remainder of the site with a new Building Group looking at a phase 2 forming during the Autumn. They are making an initial assessment of considerations and needs.

Building Maintenance

During 2022 some large maintenance tasks have been carried out on the church roof space and the church hall roof. The roof space has been cleared of dead pigeons, droppings and dirt, the steel structure in the belfry cleaned and the bird mesh replaced. Access to the roof has been made safer. Areas of the roof on the church hall and cottage have been replaced, which has stopped serious leaks in the church hall. Minor routine maintenance of the buildings and grounds continued during the year. The next quinquennial inspection of the church will take place in May 2023.

The Cottage is now let commercially to Leeds Faith in Schools. This has also led to promising opportunities for collaboration in work in local schools. From September 2022 a group has been developing the cottage garden as St Paul's Kitchen Garden, a community project.

Financial review

Total receipts on unrestricted funds were £171,065 (2021: £157,819) of which £96,281 was planned voluntary donations, and a further £22,970 was the associated Gift Aid tax relief. This regular income remains strong with the planned giving growing from £96,281 to £106,441 and the associated gift aid credit stable at £22,527 (2021: £22,970). Our income included a grant of £18,628 (2021: £27,289) for strategic development from the Diocese.

This year £148,933 (2021: £116,968) was spent from unrestricted funds to provide the Christian ministry from St Paul's Church, including the contribution of £40,385 (2021: £33,036) to the Diocese as parish share which is designed across the Diocese to provide the stipends, pensions and housing of the clergy.

During the year the Baby Basics ministry has continued, receiving £6,524 (2021: £2,812) in gifts restricted for that purpose and spending £2,636 (2021: £2,622) with a Fund balance of £6,346 (2021: £2,548). However, most of the provision comes from additional generous gifts in kind.

A fund of £10,000 was utilised during 2022 to support the employment of our Youth worker.

Our total assets were stable at £176,349 from £176,963 last year, of which £159,062 (2021: £144,512) is not restricted or designated and of that £147,599 (2021: £130,585) is free reserve.

Reserves policy

The PCC consider that there are 3 types of reserves, as follows: restricted reserves, unrestricted designated reserves and unrestricted undesignated (or free) reserves

Restricted reserves

These are reserves (donations received not yet spent) that were explicitly given for a specific purpose. In the case of St Paul's this is now the funds given for two ministries: that for Baby Basics and that for Warm Welcome. See note 12 for the full details. These reserves may therefore only be used expressly for the purpose they were made – the PCC cannot divert these funds to any other purpose.

Unrestricted reserves

These are reserves are the donations made without explicit purpose. These may be designated or undesignated.

Unrestricted designated reserves

These funds are funds that the PCC decides will be spent in a particular way and so they become designated. Those that are once designated to a particular purpose may be re-designated at a later date.

Unrestricted undesignated (free) reserves

These funds are usually the ones used for the normal running of the church and community services. The PCC consider that the level of free reserves should be maintained at least at the level of the next 3 months normal payments (excluding payments made from restricted or designated funds). The current level of free reserves is £147,599 while the next three months payments are expected to be c£46,000, thus well within current reserves.

Treasury policy

The PCC reviews cash in hand, at bank and invested to ensure that the funds are immediately available when required but known surplus funds are invested wisely to give the best return consistent with management of the risk and only investing in ethical funds. Since the expected timescale for holding much of the current balance of cash is short, it is being retained on deposit.

Payments policy

The PCC seeks to make all payments to third parties as they fall due or earlier and subject only to appropriate due diligence on the amount to be paid and clear communication with the third party.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. None of the ministries or worship services, or community activities we operate would run successfully without the effort and commitment of those volunteers.

Looking Ahead and Risks

The PCC review their strategic plans at least annually and 2022 is seen as a significant opportunity to move from the planning and detail involved in the Building Project and the pandemic into developing the various ministries and community connections which we have.

Expansion of the existing areas is anticipated for worship, growth of small groups, provision for those in need and both church and outside hire activities.

In 2022 we have made up some of the lost ground and connections with many individuals and families which had been severely restricted during most of 2020/1. Other plans have also extended this further by doing more for the disadvantaged, for example, coordinating with others to provide food and activities in our Warm Welcome initiative and by extending the ages of children covered by our youth work. These plans will strengthen our existing relationships with Social Services and other agencies working in our area.

In the medium term (2 -3 years) a project is still intended to build further on this by exploring the social and exclusion needs of children and young people and vulnerable adults in our area so as to describe the Community Hub activities and networking needed here and thus to define what building or accommodation needs might be.

The Finance Committee are continuing to maintain and develop a Risk Register. In our current circumstance two Risks predominate. The first is reputational risk which is the first priority for the PCC and managed by attention to Safeguarding and DBS checking. The second risk is to successfully reset and rebuild back the work of the church as the lockdown restrictions and social dislocations caused by the Covid pandemic ease, including our response to the cost-of-living crisis and our own giving.

Structure, governance and management

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.

The method of appointment of PCC members is set out in the Church Representation Rules. At St Paul's the membership of the PCC consists of the incumbent (our vicar), two assistant curates, 2 churchwardens, 1 diocesan synod representative, 2 deanery synod representatives, although we do currently hold a couple of vacancies, plus 8 members elected by those members of the congregation who are on the electoral roll of the church. We also have 2 ex-officio members: acting as Treasurer and PCC Secretary. All those who attend our services/members of the congregation are encouraged to register on the electoral roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC.

The PCC has a number of committees to assist in different aspects of parish life. The committees are a Standing Committee as required by the PCC Measures, a Finance Committee, a Mission Committee and a Building Development Committee.

Administrative Information

St Paul's Church is the parish church for the parish of Ireland Wood and Tinshill as part of the Diocese of Leeds within the Church of England. The correspondence and working address is St Paul's Church, Raynel Drive, LEEDS, LS16 6BS. The website is www.stpaulsirelandwood.org.uk. The registered charity number is 1177088. The Vicar is Rev. Mark Harlow of St Paul's Vicarage, Raynel Drive, LEEDS LS16 6BS. The office phone is 0113 267 5567.

PCC members who were serving at the end of 2022 are as follows:

Wardens:

- Mrs Eleanor Benson Elected April 2021
- Dr Nick Fry Elected November 2020

Representatives on Diocesan Synod (elected by the Deanery):

- Mr Roger Lazenby Elected 2018

Representatives on Deanery Synod:

- Mr David Jackson Elected April 2021
- Miss Rachel Sandbach Elected November 2020

Elected Members to the PCC:

- Mr John Betts Elected November 2020
- Mrs Barbara Eykel Elected April 2022
- Mrs Sarah Denner Elected April 2021
- Miss Joy Got Elected November 2020
- Mr Ian Newham Elected April 2021
- Mrs Isobel Banciu Elected April 2022
- Mrs Sarah Ayers Elected April 2022
- Mr Rupert Madeley Elected April 2022

Co-opted members – appointed in May at the first PCC meeting after the Annual Parochial Church Meeting:

- Sarah Lumb – Secretary to PCC – from March 2022
- Lyn Inman – PCC Treasurer

Bankers: Virgin Bank, 32 Town St, Horsforth, Leeds LS18 4RJ

Insurer: Ecclesiastical Insurance, Beaufort House, Brunswick Road, Gloucester, GL1 1JZ

Independent Examiner: M Threlfall, Four Accountancy, 4 Tinshill Ln, Leeds LS16 7AP

Signed on behalf of the PCC on 17 April 2023 by Mark Harlow, Chair of the PCC


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ST PAUL'S CHURCH
IRELAND WOOD AND TINSHILL
Charity reg. no. 1177088

**FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2022**

Statement of Financial Activities: Year ending 31.12.2022

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2022 £	Prior year 2021 £
Incoming resources						
Income from:						
Donations and legacies	2	153,720	-	7,829	161,549	176,320
Charitable activities	2	5,907	-	-	5,907	1,430
Other trading activities	2	16,017	-	-	16,017	7,870
Investments		303	-	-	303	11
Total		175,947	-	7,829	183,776	185,631
Resources expended						
Expenditure on:						
Raising funds	3	(531)	-	-	(531)	4,866
Charitable activities	3	140,138	-	22,993	163,131	102,740
Church Administration	3	21,790	-	-	21,790	28,149
Total		161,397	-	22,993	184,390	139,553
Net income before investment gains/(losses)		14,550	-	(15,164)	(614)	46,078
Net movement in funds		14,550	-	(15,164)	(614)	46,078
Transfers		-	-	-	-	-
Reconciliation of funds:						
Total funds brought forward		144,512	10,000	22,451	176,963	130,885
Total funds carried forward		159,062	10,000	7,287	176,349	176,963

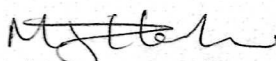
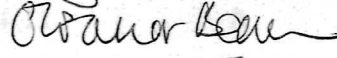
Balance Sheet

	Notes	Unrestricted and Designated funds £	Restricted funds £	Total this year £	Total last year £
Fixed assets					
Tangible assets	8	11,463	-	11,463	23,927
Total fixed assets		11,463	-	11,463	23,927
Current assets					
Stocks		-	-	-	-
Debtors	9	306	-	306	294
Deposit Account		148,277	7,481	155,758	144,455
Cash at bank and in hand		19,182	-	19,182	25,581
Total current assets		167,765	7,481	174,246	170,330
Creditors: amounts falling due within one year	10	10,166	194	10,360	17,294
Net current assets		157,599	7,287	164,886	153,036
Total assets less current liabilities		169,062	7,287	176,349	176,963
Creditors: amounts falling due after one year		-	-	-	-
Total net assets or liabilities		169,062	7,287	176,349	176,963
Funds of the Charity					
Restricted funds	11	-	7,287	7,287	22,451
Designated funds	11	10,000	-	10,000	10,000
Unrestricted funds		159,062	-	159,062	144,512
Total funds		169,062	7,287	176,349	176,963

Signed by two trustees on
behalf of all the trustees

Rev Mark Harlow
Eleanor Benson

Signatures

Date of
approval
17/4/2023

NOTES

1. Basis of accounting

The Parochial Church Council of St Paul's Ireland Wood (the PCC) constitutes a public benefit entity as defined by FRS 102.

The accounts have been prepared under the Charities Act 2011 and 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) and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs and with the Regulations' "true and fair view" provisions. The accounts have been prepared under FRS102.

The PCC have a policy of carrying free reserves equal to the expected administrative expenses for the next 3 months (see note 12). In addition, they have considered the budget for 2023 and the cash flow forecast for the next 12 months. The unrestricted funds (some £159,062) together with regular donations are sufficient to cover the expected costs of running the church activities for a period of 12 months from the date of signing and so they are prepared on a going concern basis.

1.2. Income Recognition

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources, provided it is reasonably certain that the PCC will receive the resources and the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses.

Grants, Donations and Legacies

Grants and donations are only included in the SoFA when the general income recognition criteria are met. Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor and a claim has been made to HMRC (Claims are made in March and November). At 31st December 2022 donations had been received on which £3,684 (2021: £3,940) is estimated to be reclaimed in gift aid but which had not yet been accounted for. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund or funds as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Volunteer help

The value of any voluntary help received is not included in the accounts, but the work of volunteers is described in the annual report of the PCC.

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met and are included as an item of other income in the SoFA.

1.2 Assets

Consecrated and benefice property

Consecrated and benefice property of all kinds is excluded from the statutory definition of 'charity' by Section 10(2) (a) and (c) of the Charities Act 2011 and for this reason such assets are not capitalised in the financial statements. This applies to the church building and also the Church Hall and Cottage and grounds around the church building, none of which are owned by the PCC. All expenditure incurred during the year on the buildings and fixtures and fittings, whether maintenance or improvement, is therefore expensed as soon as it is paid even though benefit will be gained from this expenditure over many future years. This policy includes the substantial renovations carried out to the church building in 2020.

Tangible fixed assets for use by PCC

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or else, for gifts-in-kind, at a reasonable estimate of their open market value on receipt. Moveable furnishings and other equipment for use by the PCC are depreciated on a straight-line basis over 4 years.

1.3 Funds

Restricted Funds

These are funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

Designated Funds

These are funds which are from time to time designated for particular purposes by the PCC, but whose use could be repurpose data later date if the PCC so decided.

Unrestricted Funds

These represent the remaining funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC as fixed assets for its own use or for spending on a future project. These designated funds are therefore not included in the free reserve.

2. Income

	Notes	2022	2021
Income from:			
Donations, Grants and Legacies			
<i>Unrestricted</i>			
	Planned Giving	106,441	96,281
	Tax Recovered on Planned Giving (Gift Aid)	22,527	22,970
	Collections & Other Giving	2,391	1,725
	Donations and Special Collections	1,483	243
	SDP Grant: Operating Costs	18,628	27,289
	Grant for Heating	2,250	-
<i>Total Unrestricted</i>		153,720	148,508
<i>Restricted</i>			
	Warm Welcome	1,305	-
	Holiday Hunger Project	-	25,000
	Baby Basics	6,524	2,812
<i>Total Restricted</i>		7,829	27,812
Total Donations		161,549	176,320
Other Charitable Activities			
	Books, Events, and other income	1,025	1,430
	Project Services to Holiday Hunger	4,882	-
Total		5,907	1,430
Other Trading activities			
	Use of Church Hall	2,917	3,876
	Partial Hall Repair Cost (grants)	3,500	1,594
	Cottage Rent	9,600	2,400
Total		16,017	7,870
Investment Income	Bank Interest	303	11
Total Receipts		183,776	185,631

3. Payments

	Notes	2022	2021
Cost of Raising Funds			
Total Cost	Cottage expenses and repairs	(531)	4,866
Charitable Activities			
	4 Parish Share	40,385	33,036
	Mission Donations	9,568	8,736
	Other Donations	1,932	-
	Clergy and Staff Expenses	1,177	418
	Cost of Services	1,172	1,028
	Church Cleaning, Utilities and running building	19,580	7,105
	Church Renewals & Repairs	1,774	5,947
	Church Hall running expenses	8,800	6,068
	Church Hall repairs	12,708	1,483
	Hospitality and refreshments	1,148	131
	Special Events: Community	2,169	339
	Youth Staff (Unrestricted)	13,433	1,186
	Children and Families Staff	11,402	9,362
	Ministries	2,426	1,255
	Holiday Hunger Project (restricted)	9,903	15,097
	Baby Basics (restricted)	2,636	2,622
	Warm Welcome (restricted)	454	-
	Youth Staff (restricted)	10,000	-
	Depreciation	12,464	12,464
Total Charitable Activities		163,131	106,538
Church Administration			
	Employed Staff Cost	17,012	24,075
	Training	648	-
	5 Other Office Costs	4,130	4,074
Total Administration		21,790	28,149
Total Payments		184,390	139,553

4. Parish Share

For 2022 our Parish Share was requested as £33,025. In practice the PCC paid £40,385, gifting the balance as a decision to express solidarity with those parishes which have experienced financial difficulty due to the pandemic and cost of living crisis.

5. Other Office Costs

	2022	2021
Office IT	2,612	2034
Website/Software	45	74
Advertising	32	482
Photocopying and Stationery	943	707
Telephone	62	318
Accountancy	360	360
Video Equipment (Emergence Grant)	-	-
Bank Charges, SumUp and Payroll	76	100
Total Office Costs	4,130	4,074

6. Paid employees

In 2022 the PCC had three paid employee roles. This approximates to 2.5 full time equivalents (FTE) at the end of the year. The total salaries paid were £51,396 (2021: £31,205). Social security cost was zero and pension costs £1,542 (2021: £936). There were two paid staff during 2021 approximating to 1.5 FTE. No member of staff has received over £60,000 in any year.

7. Pensions

The PCC participate in a defined contribution pension scheme with NEST (National Employment Savings Trust) for the purpose of meeting auto enrolment requirements. This requires a contribution rate of 5 per cent of salary from the employee and 3 per cent of salary from the employer. During the year one employee joined and £1,542 (2021: £936) of employer contributions were made. In 2022 2 employees had also continued their membership.

8. Assets

The PCC has no fixed assets of value apart from furniture and equipment for use by the church. The church building is owned by the wider Church of England. The Church Hall buildings, the Cottage and the associated land are owned by the Leeds Church Extension Society. The PCC has free use of those buildings and any income they generate in perpetuity while also having the responsibility of maintenance.

The PCC owns various office equipment and other moveable plate and furniture. Items acquired before 2018 are fully depreciated and historic plate is not valued as no items have significant value. More recent additions, including those which formed part of the 2020 building project, are depreciated as described in the normal policy (see below).

The Cottage has been leased on commercial terms to Leeds Faith in Schools from September 2021 from when its use had been changed from residential to offices. The rent was £9,600 (2021: £2,400). The maintenance and management costs were actually a receipt of £531 from a Council Tax refund (2021 cost: £4,866 which included significant sums to refurbish the property before leasing).

The Church Hall is used for church activities and is also let on an occasional basis for other activities at times when not required for church activities or ministries. The income raised was £2,917 (2021: £3,876). The maintenance costs, utilities and other expenses were £8,800 (2021: £6,068) and the cost of repairs and renewals was £12,708 (2021: £1,483) which included significant roof repair.

During 2022 no items falling within the definition of assets to be recognised were acquired. In 2020 the PCC acquired chairs, audio visual equipment, a dishwasher (all part of the Building Project) and a photocopier. These items continue to be depreciated over 4 years.

	2022	2021
Assets c/f	49,855	49,855
New assets	-	-
Cost of assets	<u>49,855</u>	<u>49,855</u>
Depreciation b/f	25,928	13,464
Depreciation charged in year	<u>12,464</u>	<u>12,464</u>
Total depreciation	<u>38,392</u>	<u>25,928</u>
Net Asset Value	<u>11,463</u>	<u>23,927</u>

Total tangible assets at end 2022 are therefore £11,463. Such assets for 2021 were £23,927.

9. Debtors and prepayments

The PCC had trade debtors at the end of 2022 arising from hire of the Hall of £306 (2021: £294).

At the end of the previous year, 2021, a claim for Gift Aid had been submitted to HMRC in November for £11,104 which had not by the year end been received.

10. Creditors and accruals

The PCC had creditors of £10,360 this year, falling due within 1 year, and £17,294 at the end of 2021, as noted below.

Creditors due (within 1 year):	2022	2021
Overpaid Gift Aid	9,664	9,664
Outstanding Invoices/Expense Claims	148	411
Special Donations	188	-
Accountancy Fee accrual	360	360
Restricted (Holiday Hunger) Expected Costs	-	3,798
Restricted (Holiday Hunger) Outstanding Invoices	-	3,061
Total	<u>10,360</u>	<u>17,294</u>

11. Funds

There are no Endowment Funds

Restricted Funds

The table below sets out the Restricted Funds held at the start of 2022 together with the income and expenditure from each.

Fund Name	Balance b/f 1.1.2022	Income	Expenditure	Balance c/f 31.12.2022
Baby Basics	2,548	6,524	(2,636)	6,436
Youth	10,000	-	(10,000)	-
Holiday Hunger	9,903	-	(9,903)	-
Warm Welcome	-	1,305	(454)	851
Total Restricted Funds	22,451	7,829	(22,993)	7,287

Baby Basics funds are held for the purpose of supporting the Baby Basics ministry which was started in 2018.

The Youth Fund was established with a donation specifically for the work of the church to benefit Young People and has been used to pay for a Youth Worker.

The Holiday Hunger Fund was established by grants from Leeds City Council to provide activity packs, meals, and other activities for disadvantaged children during the school holidays. The grant was not fully spent and the balance returned.

Warm Welcome is an initiative to provide a warm space and other activities to those suffering due to the costs of living and heating crisis.

Prior Year

Fund Name	Balance b/f 1.1.2021	Income	Expenditure	Balance c/f 31.12.2021
Baby Basics	2,358	2,812	(2,622)	2,548
Youth	10,000	-	-	10,000
Holiday Hunger	-	25,000	(15,097)	9,903
Total Restricted Funds	12,538	27,812	(17,719)	22,451

Designated Funds

In view of the potential need for further funds to develop plans for the buildings on the church site in the light of the strategic aim of the PCC to become a hub for the community, the PCC had decided in 2021 to designate a fund of £10,000 for building development. It is intended this be used for initial design work and developing and explaining any plans so created.

12. Reserves

After taking account of the restricted and designated funds the balance of funds (after fixed assets) available to the PCC for general expenditure or other purposes was £147,599 (2021: £130,585). The PCC policy is to hold at least 3 months normal expenditure as a reserve which is approximately £46,000 of this, leaving a significant free balance.

13. Trustee remuneration and benefit

In 2021 the PCC paid no remuneration or benefits to any PCC member. However, remuneration and pension contributions totalling £11,402 (2021: £3,567) were paid to a connected person, namely Millie Fry, who is the wife of Nick Fry, one of the churchwardens, in her part time role as worker with Children and Families. Her appointment from September 2021 was agreed unanimously by the PCC and the amount has been paid under the legal authority of the PCC General Measures, with the agreement of the Charity Commission to the employment and appointment process confirmed on 25th October following our application of 2nd September 2021

14. Trustees' expenses

Expenses have been paid to three members of the PCC, Rev. Mark Harlow in the normal pursuit of his activities as the vicar of the church and Rev. Bev. Monck and Rev Dave Monck as curates in the parish. The total amounts paid in the year are £191 (2021: £321). These expenses are for travel and subsistence and business telephone usage.

15. Fees for examination of the accounts

A fee of £360 is estimated to be paid in 2023 to the independent examiner for statutory external scrutiny of the accounts and other services in respect of 2022.

Independent examiner's report to the Parochial Church Council of St Paul's Church, Ireland Wood, Leeds 16

This report on the Financial Statements of the Parochial Church Council of St Paul's Church, Ireland Wood, Leeds 16, (the PCC) for the year ended 31 December 2022, which are set out on the preceding eleven pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and section 43 of the Charities Act 1993 ('the Act').

Respective responsibilities of the PCC and the independent examiner

As members of the PCC you are responsible for the preparation of the Financial Statements; you consider that the audit requirement of the Regulations and section 43(2) of the Act do not apply. It is my responsibility to issue this report on those Financial Regulations in accordance with the terms of the Regulations.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(7)(b) of the Act and to be found in the *Church Guidance*, 2006 edition, issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the Financial Statements with those records.

It also includes considering any unusual items or disclosures in the Financial Statements, seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the Financial Statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - (a) to keep accounting records in accordance with section 41 of the Act; and
 - (b) to prepare Financial Statements, which accord with the accounting records and comply with the requirements of the Act and the Regulationshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.

Independent Examiner



Date

14/4/2023

Mark Threlfall AFA MIPA - Four Accountancy