

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021  
FOR  
SAINT GABRIEL'S PARISH HOUSE TRUST

Malthouse & Company Chartered Accountants  
America House, Rumford Court  
Rumford Place  
Liverpool  
Merseyside  
L3 9DD

SAINT GABRIEL'S PARISH HOUSE TRUST

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

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	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 15
Detailed Statement of Financial Activities	16 to 17

SAINT GABRIEL'S PARISH HOUSE TRUST

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's objectives, as stated in the Deed of 1900, are:

1. For the celebration of divine service in accordance with the rites and ceremonies of the Church of England.
2. As a hall or place of meeting for the recreation or instruction or otherwise for the use and benefit of the members of the Church of England resident in the ... parish ..... and such other persons as the trustees or trustee may from time to time either generally or in any particular case direct or permit.
3. As a place of meeting for district visitors or for any committee or societies or other bodies in the ..... parish which are connected with the Church of England or for meetings to be called in aid or for the benefit of any committee society object or cause connected with the Church of England.
4. As a place of meeting for any club guild society or institute wholly or mainly composed of members of the Church of England who belong to the labouring manufacturing or other poorer classes or as a gymnasium reading room billiard room or recreation room for their use.
5. As a class room meeting room reading room or lecture room for members of the Church of England or for classes for communicants or candidates for confirmation or otherwise for the religious or secular instruction of members of the Church of England.
6. As a lending library for the use of members of the Church of England.
7. As a kitchen or place for providing food or other relief for the necessitous poor or for providing food or refreshment for any persons who shall be upon the premises for or in connection with any of the purposes herein mentioned.
8. As a residence for a caretaker parish nurse mission woman or other worker in the ..... parish.....
9. For any other meetings or for any other objects, ends or purposes having in view the spiritual, intellectual, moral or social needs of members of the Church of England in the said ecclesiastical parish which may from time to time be approved either generally or in a particular case by the trustees.....

# SAINT GABRIEL'S PARISH HOUSE TRUST

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

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### OBJECTIVES AND ACTIVITIES

#### Significant activities

St Gabriel's Parish House Trust was created in 1900 to provide a range of charitable services to the people of the parish of St Gabriel's church, Warwick Square, as set out in the Trust Deed. The Deed creates a functional permanent endowment, which means that the Trust achieves its objects by providing services in and through the Parish House building, which contains a suite of rooms and halls of various sizes, as well as a kitchen, lavatories and a caretaker's flat. The House is based on the Churchill Gardens estate in Pimlico. In 2011, the Charity Commission agreed a Scheme which made the Parochial Church Council (PCC) of St Gabriel's church the corporate Managing Trustee, and vested Custodian Trusteeship in the London Diocesan Fund (LDF). The members of the Managing Trustee (referred to for convenience as the Trustees in these accounts) work to ensure that the Parish House provides a range of services to the local community in line with the 1900 Deed.

These services include hiring out rooms at charitable rates to a range of organisations with charitable and community objects, including music, theatre and opera companies, and sporting organisations. The income provided by hirings is used to keep the building in good condition, and to pay for the provision of a range of other services at the House. These latter have in recent years included a community service "hub", which delivered in modern form many of the functions outlined in the 1900 Deed, including community advice and a foodbank. Hub services are currently suspended and under review following the interruption caused by the Covid-19 pandemic. In addition, St Gabriel's parish mission is based at and run from the Parish House, including youth work on the local estate. The Mission Priest is also based at the Parish House, as is St Gabriel's Parish Office.

The Trustees have also made the House available as a base for a range of organisations whose own charitable objects are consistent with those of the Trust. These include the local Scouts, and the Pimlico Musical Foundation (PMF), an independent charity providing musical education to children in the area via weekly in-school teaching and termly concerts. It works in particular to help children whose circumstances exhibit some of the established marks of deprivation. The Trust provides the Foundation with office space at no cost.

#### Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit when reviewing the charity's aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set. The principal public benefit achieved by the Trust is in the furtherance of the Anglican faith and education.

### FINANCIAL REVIEW

#### Reserves policy

The Trustees have adopted a reserves policy which is to hold a minimum of 6 months' expenditure in order to protect against foreseeable capital, income, and adverse event risks.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is unincorporated and controlled by its governing document which is a Conveyance dated 26 November 1900 as amended by a Scheme dated 6 October 1939 and another Scheme dated 22 November 2011. Under the latter Scheme the London Diocesan Fund is Custodian Trustee and the Parochial Church Council of the Ecclesiastical Parish ("the PCC") of St Gabriel's, Warwick Square, Pimlico, which is itself a registered charity (number 1133969) is Managing Trustee. The members of the PCC during the period are set out below.

SAINT GABRIEL'S PARISH HOUSE TRUST

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The charity was established in 1900 to hold the parish halls, at Churchill Gardens, for stated charitable purposes in connection with the local Church of England parish of St Gabriel's. The land and buildings are held as functional permanent endowment.

On appointment, trustees are provided with an induction pack and receive sufficient training to enable them to fulfil their duties as trustees.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1114216

**Principal address**

Churchill Gardens  
London  
SW1V 3AA

**Trustees**

Revd O C Higgs  
J Farmer  
P Griffin  
P Guinery  
Mrs V Michelet  
M Perry  
Dr S Sklaroff  
Rev M Dobson (resigned 25.4.21)  
D Morris  
Mrs C Colvin  
Revd A Hobbs (appointed 9.10.21)  
P Lilley (appointed 23.5.21)  
Mrs C Nichol (appointed 23.5.21)

**Independent Examiner**

Guy Playfer BA FCA  
ICAEW  
Malthouse & Company Chartered Accountants  
America House, Rumford Court  
Rumford Place  
Liverpool  
Merseyside  
L3 9DD

SAINT GABRIEL'S PARISH HOUSE TRUST

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021

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Approved by order of the board of trustees on 27 October 2022 and signed on its behalf by:

Revd O C Higgs - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
SAINT GABRIEL'S PARISH HOUSE TRUST

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**Independent examiner's report to the trustees of Saint Gabriel's Parish House Trust**

I report to the charity trustees on my examination of the accounts of Saint Gabriel's Parish House Trust (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Guy Playfer BA FCA  
ICAEW  
Malthouse & Company Chartered Accountants  
America House, Rumford Court  
Rumford Place  
Liverpool  
Merseyside  
L3 9DD

27 October 2022

SAINT GABRIEL'S PARISH HOUSE TRUST

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	-	-	10,000
<b>Charitable activities</b>					
Letting Income		190,154	-	190,154	72,183
Other trading activities	2	7,800	-	7,800	7,800
Investment income	3	36	-	36	534
Other income		<u>40</u>	<u>-</u>	<u>40</u>	<u>-</u>
<b>Total</b>		<u>198,030</u>	<u>-</u>	<u>198,030</u>	<u>90,517</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		134,848	-	134,848	185,932
<b>NET INCOME/(EXPENDITURE)</b>		63,182	-	63,182	(95,415)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>615,098</u>	<u>30,000</u>	<u>645,098</u>	<u>740,513</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>678,280</u></u>	<u><u>30,000</u></u>	<u><u>708,280</u></u>	<u><u>645,098</u></u>

The notes form part of these financial statements



SAINT GABRIEL'S PARISH HOUSE TRUST

BALANCE SHEET  
31 DECEMBER 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	243,576	-	243,576	287,913
<b>CURRENT ASSETS</b>					
Debtors	8	18,945	-	18,945	1,224
Cash at bank		<u>450,535</u>	<u>30,000</u>	<u>480,535</u>	<u>378,037</u>
		469,480	30,000	499,480	379,261
<b>CREDITORS</b>					
Amounts falling due within one year	9	(34,776)	-	(34,776)	(22,076)
		<u>434,704</u>	<u>30,000</u>	<u>464,704</u>	<u>357,185</u>
<b>NET CURRENT ASSETS</b>					
		678,280	30,000	708,280	645,098
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>678,280</u>	<u>30,000</u>	<u>708,280</u>	<u>645,098</u>
<b>NET ASSETS</b>					

The notes form part of these financial statements

SAINT GABRIEL'S PARISH HOUSE TRUST

BALANCE SHEET - continued  
31 DECEMBER 2021

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<b>FUNDS</b>	10		
Unrestricted funds		678,280	615,098
Restricted funds		<u>30,000</u>	<u>30,000</u>
<b>TOTAL FUNDS</b>		<u>708,280</u>	<u>645,098</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 October 2022 and were signed on its behalf by:

O C Higgs - Trustee

S Sklaroff - Trustee

The notes form part of these financial statements

# SAINT GABRIEL'S PARISH HOUSE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1. ACCOUNTING POLICIES

#### **BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Whilst the PCC (registered charity number 1133969) is the collective trustee of St Gabriel's Parish House these accounts are not consolidated in the results and assets of the PCC on the basis that the PCC is unable to derive direct financial benefit from the assets held by St Gabriel's Parish House. The governing instrument of St Gabriel's Parish House means that, while the PCC is the collective trustee it has no controlling powers to decide how an asset of St Gabriel's Parish House is used or whether an asset can be sold and funds distributed. Under the Charities SORP where such severe long term restrictions exist the entity in question can be excluded from consolidation. Therefore, these accounts reflect the finances of St Gabriel's Parish House as a standalone entity.

#### **INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

#### **TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property                      -    10% on cost

No sum in respect of the original cost of the parish halls is included in the financial statements. The halls became the property of the charity in 1900 and no cost records are available. In the opinion of the trustees, any such sum would be immaterial in the context of the overall finances of the charity. This property constitutes a functional permanent endowment.

Additions to fixed assets, including major improvements to the parish halls are capitalised at cost if they are £5,000 or more.

SAINT GABRIEL'S PARISH HOUSE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

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**1. ACCOUNTING POLICIES - continued**

**TAXATION**

The charity is exempt from tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES**

	31.12.21	31.12.20
	£	£
Letting of excess capacity of buildings	<u>7,800</u>	<u>7,800</u>

**3. INVESTMENT INCOME**

	31.12.21	31.12.20
	£	£
Bank interest	<u>36</u>	<u>534</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

SAINT GABRIEL'S PARISH HOUSE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	10,000	-	10,000
<b>Charitable activities</b>			
Letting Income	72,183	-	72,183
Other trading activities	7,800	-	7,800
Investment income	<u>534</u>	<u>-</u>	<u>534</u>
<b>Total</b>	<u>90,517</u>	<u>-</u>	<u>90,517</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	185,932	-	185,932
<b>NET INCOME/(EXPENDITURE)</b>	(95,415)	-	(95,415)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>710,513</u>	<u>30,000</u>	<u>740,513</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>615,098</u></u>	<u><u>30,000</u></u>	<u><u>645,098</u></u>

**6. INDEPENDENT EXAMINATION**

The cost of the independent examination in the year was £950 (2020 £1200).

SAINT GABRIEL'S PARISH HOUSE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

**7. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b>	
At 1 January 2021 and 31 December 2021	<u>443,368</u>
<b>DEPRECIATION</b>	
At 1 January 2021	155,455
Charge for year	<u>44,337</u>
At 31 December 2021	<u>199,792</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>243,576</u>
At 31 December 2020	<u>287,913</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Trade debtors	<u>18,945</u>	<u>1,224</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Trade creditors	1,709	366
Taxation and social security	13,850	1,835
Other creditors	<u>19,217</u>	<u>19,875</u>
	<u>34,776</u>	<u>22,076</u>

SAINT GABRIEL'S PARISH HOUSE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

10. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	615,098	63,182	678,280
<b>Restricted funds</b>			
Development Fund	30,000	-	30,000
<b>TOTAL FUNDS</b>	<u>645,098</u>	<u>63,182</u>	<u>708,280</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	198,030	(134,848)	63,182
<b>TOTAL FUNDS</b>	<u>198,030</u>	<u>(134,848)</u>	<u>63,182</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	710,513	(95,415)	615,098
<b>Restricted funds</b>			
Development Fund	30,000	-	30,000
<b>TOTAL FUNDS</b>	<u>740,513</u>	<u>(95,415)</u>	<u>645,098</u>

SAINT GABRIEL'S PARISH HOUSE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	90,517	(185,932)	(95,415)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>90,517</u>	<u>(185,932)</u>	<u>(95,415)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	710,513	(32,233)	678,280
<b>Restricted funds</b>			
Development Fund	30,000	-	30,000
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>740,513</u>	<u>(32,233)</u>	<u>708,280</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	288,547	(320,780)	(32,233)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>288,547</u>	<u>(320,780)</u>	<u>(32,233)</u>



SAINT GABRIEL'S PARISH HOUSE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

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**11. RELATED PARTY DISCLOSURES**

The Vicar and one other member of the PCC are trustees of Pimlico Musical Foundation (registered charity number 1163223). The charity permits the Foundation to use office space in its premises free of charge but the estimated value is not considered to be sufficiently material to either charity to require any adjustment to the financial statements. Apart from this and the reimbursement of any expenditure incurred by the charity on behalf of the Foundation there were no transactions between the charities during the year (2020 none).

This page does not form part of the statutory financial statements