



## **St Paul's Church, Kingston**

Charity Registration No. 1132023

# **Annual Report and Financial Statements of the Parochial Church Council**

for the year ended 31st December 2024

### **Incumbent**

Revd Adam Rylett  
St Paul's Vicarage  
33 Queens Road  
Kingston Upon Thames  
KT2 7SF

### **Bank**

Royal Bank of Scotland Plc  
1 Redheughs Avenue  
Edinburgh  
EH12 9JN

### **Independent Examiner**

JCS Accountants Limited  
5 Robin Hood Lane  
Sutton  
SM1 2SW





## Parochial Church Council of St Paul's, Kingston Hill

### Annual Report for 2024

#### Administrative Information

St Paul's Church is situated on Queens Road in Kingston upon Thames. It is part of the Diocese of Southwark within the Church of England. The correspondence address is The Parish Office, St Paul's Church, Queens Road, Kingston upon Thames KT2 7SF.

The PCC is a corporate body established by the Church of England and operates under the Parochial Church Council (Powers) Measure 1956. The PCC is a Registered Charity (Registration number 1132023).

During the year the following served as members of the PCC:

Vicar: Rev'd Adam Rylett (*Chairperson*)

Assistant Curate: Rev'd Carolyn Madanat (*until July 2024*)

Churchwardens: Mr Gareth Buchner (*Vice Chairperson*)  
*Vacancy*

Elected Members: Mr Soji Abass  
Ms Joanna Brayton (*until April 2024*)  
Ms Rachel Dennis (*until April 2024*)  
Ms Victoria Lambourn  
Ms Bernadette Lees (*re-elected in April 2024*)  
Ms Maggie Millar  
Ms Amber Minney  
Mr Derek Strathearn (*Treasurer*)  
Ms Kerry Thomas  
Ms Elisabeth Wallace (*from April 2024*)  
*Vacancy*  
Ms Fiona Cole (*Deanery Synod Representative*)  
Ms Nicky Croft (*Deanery Synod Representative*)  
Mr Nick Hickman (*Deanery Synod Representative*)  
Mr Christopher Johns (*Deanery Synod Representative*)  
Mr Dale Kirk (*Deanery Synod Representative*)  
Mr Peter Watson (*Diocesan Synod Representative, until September 2024*)

In addition, the following attended some meetings but without voting rights:

Ms Elena Boothman (*PCC Minute Clerk & Administrator*)  
Ms Caroline Dennis (*PCC Secretary, Electoral Roll Officer & Operations Manager*)  
Ms Ellie Hughes (*Parish Safeguarding Officer & Community Pastor*)

**We want to acknowledge God's grace and provision; nothing would have been possible without his goodness.**

### **Structure, governance and management**

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the Vicar and Assistant Curate), the Churchwarden(s), members of the Deanery, Diocesan or General Synods and nine members of the church who are elected at the Annual Parochial Church Meeting (APCM). Elected PCC members are appointed for a 3-year term, with one third coming to the end of their term each year; Deanery Synod members are all appointed for three years; and Churchwardens annually. All church members are encouraged to consider standing for election to the PCC or to nominate others, and we aim to have a balance of skills, background and experience where possible.

The PCC is responsible for a wide range of matters affecting the work and ministry of the church, including compliance with health and safety and disability legislation and the protection of children and vulnerable adults. In their capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances. The PCC works to ensure that each member is equipped to fulfil their role. On election, new members of the PCC are given relevant information and the most recent minutes. At the first meeting of the new PCC, the vice chair, secretary, and treasurer are elected; and a deputy treasurer, electoral roll officer and minute taker appointed.

The PCC has appointed two Safeguarding Officers who are responsible, with the Vicar and the PCC, for ensuring the safety of children, young people and adults that may be vulnerable within our community and during our gatherings and activities. The current safeguarding officers are Rose Hickman and Ellie Hughes. All Safeguarding Officers attend relevant training for these roles, as do the clergy, Churchwardens, and other staff. The PCC has adopted the Southwark Diocesan policy 'A Safe Church' and implements any necessary changes to procedures and practice on an ongoing basis. This policy is reviewed and renewed annually, and in-house training has been provided for all volunteers, especially those working with vulnerable adults and children. The Safeguarding Officers also carry out a Safeguarding Self-Audit as required and the findings are reported to the Diocesan Safeguarding Department and the PCC, with an Action Plan drawn up if necessary.

The PCC currently employs two full time staff: a Pastor: Community (Ellie Hughes) and an Operations Manager (Caroline Dennis); and five part time staff; a Pastor: Families, Youth and Children (20 hours a week – Gen Rylett), an Interim Pastor: Worship (10 hours a week, from April 2024 – Jess Comer), an Assistant Pastor: Children (20 hours a week, term time only – Casey Buchner), an Assistant Pastor: Youth (30 hours a week – Ben Hislop), and an Administrator (15 hours a week – Elena Boothman) and these staff members have annual appraisals. We pay a retained pianist who works 2 hours per week and one cleaner for 3 hours per week. The PCC has in place the relevant policies, procedures, contracts and job descriptions for these posts and auto-enrolment pensions for all staff.

There are a number of groups which report to the PCC and whose members, including the chair, are responsible for specific areas of the church's activities, these vary from year to year according to the current priorities for the year but always include:

### **Standing and Finance Committee**

This committee is made up of the Vicar, Assistant Curate, Churchwardens, Treasurer, and any Deputy Churchwardens and other members as appointed by the PCC and is also attended by the Operations Manager. It has power to transact the business of the PCC between its meetings subject to any directions given by the Council. The committee meets prior to each PCC meeting to consider outstanding issues, church finances, staffing matters and plan the PCC Agenda.



### Fabric group

This group exists to ensure that the fabric of the church building is properly maintained and that the findings of the quinquennial inspection are acted upon. It reports to the PCC at each PCC meeting. The membership is agreed by the PCC each year after the APCM and includes the Churchwarden(s) and the Operations Manager.

### Mission Link group

Each year the church supports partner organisations in mission work in Kingston, the UK and overseas through prayer and financial giving. The PCC elects a Mission Link group, often with some non-PCC members, annually after the APCM, to maintain the link between St Paul's and its mission partners; ensuring that members of St Paul's are informed about our mission partners and engaged with them in prayer, two-way communication, and practical and financial support. This group recommends the distribution of the tithe of 10% of unrestricted funds income to be allocated to our partners annually to the PCC for approval.

### Risk management

The PCC has reviewed the strategic and operational risks it faces. The major risks identified and steps taken to mitigate these risks are as follows:

- **Property fire or theft.** Insurance cover is maintained against both these risks. Fire inspections are carried out annually by a suitably qualified and experienced professional and fire extinguishers are tested and replaced as advised. The lightning conductor is also inspected and tested every three years, the electrical circuits every five years and portable appliances and gas boilers every year.
- **Misappropriation of funds.** The budgeted expenditure for each year is approved by the full PCC. The Standing and Finance Committee operates a system of controls including analytical reviews and segregation of duties that are designed to mitigate against any potential for the misappropriation of funds. The amounts of cash held at any one time are not material to the Parish. Two signatories are required for all payments. All matters involving unbudgeted expenditure in excess of £1,500 are put to the full PCC.
- **Revenue falling below committed expenditure.** The level of giving is carefully monitored throughout the year. Any anticipated deficit is addressed through a review of committed expenditure and by drawing the congregation's attention to the need for increased giving.
- **Safeguarding: Allegations of inappropriate behaviour against persons acting on behalf of the parish.** All new employees and volunteers are subject to a safer recruitment process which has been completely revised in 2024, they also complete both online and in-person training and are monitored regularly. Through the Diocese, the parish conducts DBS checks on all those involved in ministry to children, young people and vulnerable adults; and follows the guidelines set out in 'A Safe Church' for all activities and in responding to allegations. Following the Scolding and Makin Reports, our safeguarding team read the reports and made recommendations to PCC of learning points for us to consider as a church and to implement in our safeguarding practice.

### Public benefit

The members of the PCC are aware of the Charity Commission guidance on public benefit, and are confident that by promoting the work of the Church of England in the parish of Kingston Hill it provides public benefit by:

- providing facilities for public worship;
- pastoral care for both its members and others, including the sick and the bereaved;
- the teaching of Christianity through sermons, courses and connect groups;
- the occasional offices (baptisms, thanksgivings, weddings, wedding blessings, funerals, memorial and bereavement services) for members of the local community;
- leading collective worship in schools;
- running groups for pre-school children and their carers, as well as other events for families;
- running groups and activities for children and youth, both on Sundays and during the week;
- running a Community Drop in (at Kingsnympton, in partnership with Kingston Achieving for Children);
- providing a group for over-55s open to all in the community;
- supporting other charities in the UK and overseas;



## St Paul's Kingston – Annual Report 2024 (Continued)

- promoting Christian values and service by members of the Church in the community, to the benefit of individuals and society as a whole.

### Objectives and Activities

The primary objective of St Paul's PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC has the responsibility of co-operating with the Vicar in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, ecological, social and ecumenical.

The main objectives of the PCC are to help St Paul's Kingston follow our mission statement: To be a people who, through encounter, transformation and love, are growing in their life with God:

- Encounter – with God the Father through His Son, the Word, by His Spirit.
- Transformation – through a loving, healing and liberating relationship with God.
- Love – and care for one another, those around us and all God's creation

The PCC, along with the staff team, oversaw the following during 2024:

- Staffing:
  - We employed a part time Interim Pastor: Worship (Jess Comer) in April 2024;
  - In 2024, the staff team had a planning away day in May, went on retreat in September and attended a regional New Wine Leadership Conference in November 2024 ;
- Services:
  - We continued to livestream both our 9am and 11am services on YouTube;
  - We continued offering Prayer Ministry after our 9am services;
  - We continued having a small choral group at occasional 9am services;
  - We continued running a midweek communion service followed by a light lunch once a month;
  - At Easter we held a Maundy Thursday family Last Supper, a Good Friday Meditation at the Cross, and a 3-day 24-hour prayer room from Good Friday to Easter Sunday;
  - At Christmas we held a variety of Carol Services to allow people to experience the hope and joy of Christmas in different ways;
- Children and youth:
  - We run groups (split by age) for children aged 3 (nursery) to 11 (year 6) during our 11am service;
  - Our youth meet weekly, with the younger youth (years 7-9) meeting during the 11am service and the older youth (years 10-13) meeting at and after our 7pm service;
  - Our older youth meet for Bible Study on Monday evenings and for prayer on Wednesday mornings;
  - The children & youth also meet regularly for socials and other activities;
  - Mentoring is available for those youth who want it;
  - We ran a youth weekend away attended by 28 young people, took a group to the One Life Conference in London and took 11 older youth to the summer Satellites Conference;
  - We have started Youth Jam Sessions to encourage and equip youth in musical worship;
- For our church Family:
  - We Start the Day with Prayer on Tuesday, Wednesday and Thursday mornings and End the Day with Prayer on Tuesdays, these sessions are open to everyone;
  - We have continued to run a PrayerLine to pray for immediate needs of those in our community;
  - We ran various Connect groups, including one for the whole church which ran through the whole year;
  - We ran a number of social events for the church family, including church BBQ's;
  - We held two Volunteer Celebration evenings, one in the summer and one just before Christmas, to celebrate the many volunteers who help make St Paul's the active vibrant church it is;
  - Groups from the church attended the Wildfires Festival and the New Wine Summer Conference;
  - We ran two Ladies Quiet days at the Franciscan Centre;
  - Women from St Paul's attended the Orchard Women's Conference in October;
  - Most members of the church receive a weekly email with information and resources, including updates of activities happening in the church community and suggestions of ways to engage further with God, members without internet receive a posted version of this;
  - We offered in house Safeguarding training for all volunteers;

## St Paul's Kingston – Annual Report 2024 (Continued)

- In and for our community:
  - We continued running a programme of activities for those over 55 (called Evergreens);
  - We continued running a weekly group for toddlers and their parents/carers (called Rainbows) in the church on Wednesday mornings;
  - We continued running a weekly group for toddlers and their parents/carers (called St Paul's Stay & Play) in the community on the Kingsnympton Estate until July 2024;
  - We run a Community Drop in on the Kingsnympton Council Estate on Thursdays (in partnership with Kingston Achieving for Children);
  - We ran three Alpha courses, during the day in the spring term and in the evening in the summer and autumn terms;
  - We continued having a collection box for the local Foodbank in church;
- Mission Partners:
  - We had various mission partners attend our services to share what they have been up to and how we can better support them in prayer;
  - We ran a musical fundraiser event in aid of our mission partner Middle East Media;
  - We hosted leaving events for year 6's at our local schools run by our mission partner Insight;
  - We enabled the running of the Tearfund Big Quiz in November 2024;
- Our linked school – St Paul's Primary:
  - We have run weekly assemblies in the school;
  - We hold special services in the church such as Harvest, Welcome to Reception parents and children, Christmas, Easter and Leavers services;
  - We allow classes to use our building for larger activities such as Theatre workshops;
  - We provided pastoral support for parents at the school.
- Administration:
  - We completely revised our volunteer recruitment process;
  - We reviewed and revised our church hire process;
  - We completely renewed our website, which will go live in January 2025;
- Our Building work:
  - We completed the project to replace the church carpet including replacement of the rotten floor and repair of various water leaks under the floor in April 2024;
  - We started investigating the feasibility of upgrading our servery and toilets;
  - We investigated and got approval to remove pigeons in the church roof space;

## Volunteers

All the above objectives and achievements rely on the enormous contribution made by church members as unpaid volunteers in the activities of the church. The PCC, itself comprised mainly of volunteers, acknowledges with thanks the crucial importance of the time and skills provided by so many church members, including a number of our youth, to enable the ministry of St Paul's to flourish. We are confident that our revised volunteer recruitment process ensures we are following safer recruitment of all volunteers.

## Achievements and performance

### Review of the year

The full PCC met six times during the year with an average level of attendance of 90%. Committees met between meetings and minutes of their deliberations were received by the full PCC and discussed where necessary. The APCM was held in April. The PCC continued to oversee the life, work and mission of the church, including a reminder of the Charity Commission's guidance on public benefit. The PCC gave consideration at the first meeting of the newly appointed Council to its remit and purpose, as set out in the Church of England's Representation Rules. We also considered a wide range of issues, including the following (by no means an exhaustive list):

- We appointed a part time Interim Pastor: Worship in April 2024 (Jess Comer);
- We appointed new Foundation Governors for St Paul's school;
- We completed the project to replace rotten floorboards and put in a new carpet as approved in 2022, working closely with our Inspecting Architect (Nicholas Weeden) throughout this process;



## St Paul's Kingston – Annual Report 2024 (Continued)

- We investigated and got approval to remove pigeons in the church roof space;
- We started looking at revamping the server and toilet areas;
- We continued looking at the Anti-Racism Charter and worked on how to make this meaningful for discipleship at St Paul's;
- We continued reviewing and updating our Policies and ensuring their compliance;
- We received reports on Safeguarding at St Paul's at every meeting, renewed our adherence to A Safe Church;
- We received reports on Deanery Synod meetings;
- We continued supporting our Vicar, Adam Rylett, in his role as Area Dean;
- We launched our new volunteer recruitment process;
- We continued looking at our provision for those over 65 in the community;
- We did a benchmarking exercise for all staff salaries and approved increases to ensure salaries are at the right level;
- We launched a project to completely renew our church website (to go live in January 2025);
- The voluntary contribution to Southwark Diocese, known as the Parish Support Fund, was discussed and a pledge of £132,000 for 2025 was agreed;
- We agreed our mission giving in support of various mission partners and ensured contact with these charities is maintained;
- We ran a successful Gift Day in November 2024, receipts went to The Palestinian Bible Society, Kingston Foodbank and Christians Against Poverty;

As in previous years, the PCC worked harmoniously and well together over the year, with good levels of attendance and participation in meetings. There continues to be a good balance of new and experienced members on the council. At every meeting the PCC examines our financial position, and we are grateful to God and his people for their generosity in supporting the church's work in Kingston and beyond.

### Church Attendance

All are welcome to attend our regular services, both online and in person. As of April 2024, there are 217 parishioners on the Church Electoral Roll. 17 names were added during the year, 1 was removed due to moving away/changing church and 4 were removed due to death.

We have a number of people attending who are not on the electoral roll for various reasons and a normal Sunday sees around 180 adults and 60 children/youth attend across the three services.

### Financial review

- We finished the year with a General Fund surplus of £45,195 before transfers between funds, with income of £450,154 (2023: £423,862) expenditure of £404,959 (2023: £408,630) and the balance carried forward of £144,819.
- The increase in the year to General Fund income of £26,292 was due to higher occasional donations and a legacy received from the estate of Marie Wright.
- The reduction of £3,671 in the year to General Fund expenditure was largely due to reductions in repairs, floor and carpet costs, as well as in curate accommodation and energy costs offset by increased staff costs.
- Under our policy of giving at least 10% of our General Fund income (before grants) to mission and relief charities this amounted to £42,000. A further £25,604 was paid from Gift Day collections including £7,239 brought forward from the 2023 Gift Day. The charities supported and the amounts given can be seen in note 13 of the Financial Statements.
- Total funds' income was down by £10,732 and expenditure by £34,946 largely due to the additional income and expenditure in 2023 for the carpet and floor works and the sound system upgrade. Total funds have increased by £8,751 to £259,230. We were able to purchase the grand piano from Hanbeet Korean Church during the year for £7,000 after they ceased their weekly letting of the church part way through 2023. This cost is shown as an addition to fixed assets in the year and is being depreciated over 10 years. Our Parish Support Fund pledge to the Diocese of Southwark was £127,000 in 2024 and will increase to £132,000 in 2025. This covers the cost of the Parish to the diocese and a contribution to the mission and ministry across South London and East Surrey. The £40,000 transfer to the Church Repairs and Church Development Funds



## St Paul's Kingston – Annual Report 2024 (Continued)

from the General Fund will assist the funding of additional repairs expenditure likely to result from the quinquennial inspection by the Church Architect later this year and towards refurbishing the servery and toilets at the back of the church.

- In 2025 higher staff costs as well as the impact of inflation on other church costs will result in increased expenditure at a time when cost of living pressures on the disposable incomes of church members will make increasing donations difficult. We are grateful for God's blessings through his people this year in providing for our finances and again seek his faithfulness for the coming year.

### Reserves policy

It is PCC policy to aim to maintain a balance on its General Fund which is sufficient to enable payments to be made when they become due and to enable current activities to continue in the short term, should funding fall or significant unforeseen expenditure be required. The PCC aims to have balances equivalent to 3 months of budgeted General Fund expenditure. In 2025 this amounts to £110,141. The closing balance this year of £144,819 meets this aim. The PCC keeps both this policy and its implementation under regular scrutiny.

### Future Plans

1. In 2025 and subsequent years, the PCC aims to build on the initiatives undertaken in the past in furtherance of its stated objectives.
2. We will continue in a life of worship, prayer and obedience, seeking to spur one another on in the whole of life to know the presence of God through his Holy Spirit and make known the Good News of Jesus.
3. We will release the people of God to serve him in alignment with the gifts that he has given them and the place to which he has called them.
4. We will continue to review and evaluate how the structures and culture of St Paul's create barriers to the equality and inclusion of all God's children in our community and worship and seek to eliminate them.
5. We will ensure that, while we continue to trust in God for the provisions we need for his service, we are good stewards of the financial resources that are entrusted to us and that St Paul's has a secure footing on which to move forward.
6. We will launch the revamped church website.
7. We will look at Environmental Stewardship and how St Paul's can better steward our resources.
8. We will complete the work to remove pigeons from the church roof space, ensuring that the ceiling does not rot further and is safe.
9. We will continue our study into the use of our building and how it can be reordered to effectively meet the needs of our ministry here in Kingston. This includes looking at reordering the servery and toilet area.
10. We will consider anything raised in our 2025 Quinquennial Inspection and prioritise any work identified.

Approved by the PCC on 25th March 2025 and signed on their behalf by the Revd Adam Rylett (Chairperson)



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## Independent examiner's report to the trustees of St Paul's Church, Kingston Hill

I report to the charity trustees on my examination of the accounts of the St Paul's Church, Kingston Hill for the year ended 31 December 2024 set out on pages A-10 to A-16.

### Responsibilities and basis of report

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

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

### Independent examiner's statement

Since the Church's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 Church 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 Report) 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.



Miriam Hickson CTA FCA  
JCS Accountants Limited  
5 Robin Hood Lane  
Sutton  
Surrey  
SM1 2SW

Date: 28 March 2025



# ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2024

Income	Note	Restricted			Restricted		
		Unrestricted Funds	Income Funds	Total 2024	Unrestricted Funds	Income Funds	Total 2023
		£	£	£	£	£	£
<b>Income from:</b>							
Donations and legacies	2(a)	429,264	20,303	449,567	404,485	55,626	460,111
Church activities	2(b)	18,779	3,075	21,854	17,730	1,730	19,460
Other trading activities	2(c)	-	2,499	2,499	-	1,363	1,363
Investments	2(d)	5,577	321	5,898	4,509	557	5,066
Other	2(e)	-	-	-	-	4,550	4,550
<b>Total</b>		<b>453,620</b>	<b>26,198</b>	<b>479,818</b>	<b>426,724</b>	<b>63,826</b>	<b>490,550</b>
<b>Expenditure</b>							
<b>Expenditure on:</b>							
Church activities	3(a)	429,260	41,694	470,954	449,892	56,044	505,936
Other trading activities	3(b)	-	113	113	-	77	77
<b>Total</b>		<b>429,260</b>	<b>41,807</b>	<b>471,067</b>	<b>449,892</b>	<b>56,121</b>	<b>506,013</b>
<b>Net income/(expenditure)</b>		<b>24,360</b>	<b>(15,609)</b>	<b>8,751</b>	<b>(23,168)</b>	<b>7,705</b>	<b>(15,463)</b>
<b>Transfers between funds</b>		<b>5,547</b>	<b>(5,547)</b>	<b>-</b>	<b>26,050</b>	<b>(26,050)</b>	<b>-</b>
<b>Net movement in funds</b>		<b>29,907</b>	<b>(21,156)</b>	<b>8,751</b>	<b>2,882</b>	<b>(18,345)</b>	<b>(15,463)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		220,682	29,797	250,479	217,800	48,142	265,942
<b>Total funds carried forward</b>		<b>250,589</b>	<b>8,641</b>	<b>259,230</b>	<b>220,682</b>	<b>29,797</b>	<b>250,479</b>

The notes on pages A-12 to A-16 form part of these financial statements

# ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

## BALANCE SHEET at 31 December 2024

	Note	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	5	46,696	45,962
		<u>46,696</u>	<u>45,962</u>
<b>Current Assets</b>			
Debtors and prepayments	7	8,089	17,854
Short term deposits		147,202	97,051
Cash at bank and in hand		66,418	118,292
		<u>221,709</u>	<u>233,197</u>
<b>Total current assets</b>		221,709	233,197
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	8	(9,175)	(28,680)
		<u>212,534</u>	<u>204,517</u>
<b>Net Current Assets</b>		212,534	204,517
<b>Total Net Assets</b>	6	<u>259,230</u>	<u>250,479</u>
<b>Funds of the Parish</b>			
Unrestricted funds	9&10	250,589	220,682
Restricted income funds	9&10	8,641	29,797
		<u>259,230</u>	<u>250,479</u>
<b>Total funds</b>		<u>259,230</u>	<u>250,479</u>

Approved by the Parochial Church Council on 25th March 2025 and signed on its behalf by:



The Revd Adam Rylett (Chairperson)



Mr Derek Strathearn (Treasurer)

The notes on pages A-12 to A-16 form part of these financial statements



# ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

### 1. ACCOUNTING POLICIES

#### ***Basis of preparation***

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements have been prepared under the historical cost convention in pounds sterling rounded to the nearest pound. The going concern basis has been used in the preparation of the accounts and there are no material uncertainties relating to going concern. The PCC have considered the impact of the cost of living crisis on the church finances and having regard to current cash balances and projected income and expenditure for the next 12 months are satisfied that the going concern basis in preparing the accounts is appropriate. These accounts do not include the accounts of church groups that owe their affiliation to another body nor those that are informal gatherings of church members.

#### ***Funds***

Restricted funds must be spent on restricted purposes and details of the funds held and the restrictions provided are shown in notes 9 and 10. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund and interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes and designated funds are amounts set aside by the PCC for major repairs, a specific ministry or a future project.

#### ***Income***

Planned giving, collections and donations are recognised when received. Tax recoverable is recognised when the income to which it relates is received. Grants and legacies are accounted for when the PCC is entitled to the amounts due. Interest is accrued and all other income, including church lettings, is recognised when it is receivable. All income is accounted for gross. The value of voluntary help received is not included in the accounts but is described in the PCC's annual report.

#### ***Expenditure and liabilities***

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable. Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish support fund contributions are accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross. All administration costs are deemed to support church activities and are classified as support costs in note 3(a).

#### ***Fixed assets***

Consecrated and beneficed property is not included in the accounts in accordance with s10(2)(a) and (c) of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishing, whether maintenance or improvement, is written off as expenditure in the financial statements.

Fixed assets are stated at cost less provision for depreciation. Equipment used within the church premises is depreciated on a straight line basis over 4 years except for the sound system, speakers & equipment and the grand piano which are depreciated over 10 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

#### ***Current assets***

Short-term deposits comprise cash held on deposit with the CBF Church of England Funds.

# ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2024

	Unrestricted Funds	Restricted Income Funds	TOTAL FUNDS	
	£	£	2024	2023
	£	£	£	£
<b>2. Income from:</b>				
<b>2(a) Donations and legacies</b>				
Gift aid donations	279,531	50	279,581	270,831
Tax recoverable	69,653	4,111	73,764	73,054
Other donations	34,685	40	34,725	28,345
Collections at services	1,457	-	1,457	1,581
Gift day	-	15,102	15,102	16,003
Grants: Listed Places of Worship Scheme - VAT	3,438	-	3,438	9,547
Grants: Other	20,500	1,000	21,500	60,750
Legacies	20,000	-	20,000	-
	<b>429,264</b>	<b>20,303</b>	<b>449,567</b>	<b>460,111</b>
<b>2(b) Church activities</b>				
Church lettings	9,850	-	9,850	11,848
Fees for weddings & funerals	1,330	-	1,330	1,333
Church groups income	2,763	3,075	5,838	4,630
Youth events receipts	1,821	-	1,821	1,399
Sundry income	3,015	-	3,015	-
Training receipts	-	-	-	250
	<b>18,779</b>	<b>3,075</b>	<b>21,854</b>	<b>19,460</b>
<b>2(c) Other trading activities</b>				
Fundraising events & activities	-	2,499	2,499	1,363
	-	2,499	2,499	1,363
<b>2(d) Investments</b>				
Interest	5,577	321	5,898	5,066
<b>2(e) Other</b>				
Cash balance introduced	-	-	-	4,550
<b>TOTAL</b>	<b>453,620</b>	<b>26,198</b>	<b>479,818</b>	<b>490,550</b>
<b>3. Expenditure on:</b>				
<b>3(a) Church activities</b>				
Missionary and charitable giving (note 13):				
Church overseas:				
- missionaries and mission societies	3,000	1,628	4,628	3,000
- relief and development agencies	15,000	12,027	27,027	18,223
Home missions and other UK Charities	24,000	14,544	38,544	43,109
Parish relief and other gifts	2,090	404	2,494	2,641
	<b>44,090</b>	<b>28,603</b>	<b>72,693</b>	<b>66,973</b>
Ministry: Diocesan Parish Support Fund	127,155	-	127,155	123,000
Clergy expenses	1,907	-	1,907	2,690
Housing cost - Curate	9,000	-	9,000	18,000
Childrens, youth & young adult's ministry costs	58,846	-	58,846	49,071
Outreach & community costs	42,795	-	42,795	34,890
Church groups costs	1,964	4,020	5,984	4,744
Upkeep of services	17,630	-	17,630	12,707
Church running expenses	26,429	-	26,429	30,826
Church & vicarage maintenance	20,415	-	20,415	16,213
Equipment purchases & depreciation	11,083	-	11,083	11,757
Church floor & carpet costs	9,681	9,071	18,752	76,498
Training courses & conferences	5,569	-	5,569	5,652
Support costs: staff	47,512	-	47,512	45,389
stationery and office	3,501	-	3,501	3,702
Bank & card transaction charges	283	-	283	-
Architect's Fees	-	-	-	2,376
External Examiner's Fees	1,400	-	1,400	1,448
	<b>429,260</b>	<b>41,694</b>	<b>470,954</b>	<b>505,936</b>
<b>3(b) Other trading activities</b>				
Fundraising events costs	-	113	113	77
<b>TOTAL</b>	<b>429,260</b>	<b>41,807</b>	<b>471,067</b>	<b>506,013</b>
<b>4. STAFF COSTS</b>				
	2024	2023		
	£	£		
Wages and salaries	131,799	113,492		
Social security costs	4,353	3,018		
Pension & life insurance costs	7,160	6,273		
	<b>143,312</b>	<b>122,783</b>		



# ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2024

### 4. STAFF COSTS (continued)

The average number of employees during the year was 9 (2023: 9) and comprised full time: an operations manager, a community pastor; part time: a youth, families & children's pastor, a worship pastor and assistant pastors for Children and Youth, an administrator, a pianist and cleaner. All the staff are enrolled in the Pension Builder 2014 Scheme of the Church Workers Pension Fund for lay staff. The scheme is administered by the Church of England Pensions Board. The scheme is a defined benefit scheme. The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and that contributions are accounted for as if the Scheme were a defined contribution scheme. The pension costs charged to the SoFA in the year amounted to £6,519 (2023: £5,712). No employee's remuneration exceeded £60,000 in the year. The Vicar, Curate and Assistant Minister, members of the PCC, were reimbursed expenses amounting to £1,907 (2023: £2,690). No other payments were made to PCC members.

### 5. FIXED ASSETS

*Tangible assets*

Office, audio-visual, kitchen  
equipment and furniture

		£
<b>Cost</b>	b/f at 1.1.2024	67,250
	Additions in year	9,229
	Disposals in year	(4,633)
	c/f at 31.12.2024	<u>71,846</u>
<b>Depreciation</b>	b/f at 1.1.2024	21,288
	Disposals in year	(4,633)
	Charge in year	8,495
	c/f at 31.12.2024	<u>25,150</u>
<b>Net Book Value</b>	b/f at 1.1.2024	45,962
	c/f at 31.12.2024	<u>46,696</u>

### 6. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Income Funds	2024 Total	Unrestricted Funds	Restricted Income Funds	2023 Total
	£	£	£	£	£	£
Fixed Assets	46,696	-	46,696	45,962	-	45,962
Current Assets	213,022	8,687	221,709	203,400	29,797	233,197
Current Liabilities	(9,129)	(46)	(9,175)	(28,680)	-	(28,680)
	<u>250,589</u>	<u>8,641</u>	<u>259,230</u>	<u>220,682</u>	<u>29,797</u>	<u>250,479</u>

### 7. DEBTORS

	2024 £	2023 £
a) Unrestricted funds:		
Tax recoverable	2,802	2,128
Prepayments and accrued income	4,798	12,910
	<u>7,600</u>	<u>15,038</u>
b) Restricted income funds:		
Tax recoverable	429	2,599
Interest receivable	60	217
	<u>489</u>	<u>2,816</u>
<b>Total Debtors</b>	<u>8,089</u>	<u>17,854</u>

### 8. LIABILITIES:

**Amounts falling due in one year**

	2024 £	2023 £
a) Unrestricted funds:		
Accruals for goods and services	3,833	16,713
Payroll	2,924	2,832
Other creditors	2,372	9,135
	<u>9,129</u>	<u>28,680</u>
b) Restricted funds:		
Accruals for goods and services	46	-
<b>Total Creditors</b>	<u>9,175</u>	<u>28,680</u>

# ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2024

### 9. FUNDS

#### Designated:

The Church Repairs Fund is for major repairs & renewals to the church building.

The Youthwork Fund is for expenditure supporting the youthwork of the church.

The Church Development Fund is for the redevelopment of the church building.

#### Restricted:

The Music Fund was fully expended in 2023 by the cost of the sound system upgrade.

The Pastoral Fund is for the pastoral needs within the ministry of St Paul's.

The Carpet Fund for the replacement of the church carpet was fully spent in the year.

Specific collections are those amounts received by the church for particular appeals, charities, missions or relief agencies and include Gift Day donations.(see also note 13).

The balance on the Evergreens Fund was transferred to the General Fund to reflect that it had arisen from attendance charges with all grants and donations having been fully expended, it was therefore not restricted. As their programme of activities, for those over 55, is considered an integral part of the overall ministry of St Paul's it is appropriate that this be reported in the General Fund. Any future grants and donations received and associated expenditure will however still be reported in a restricted fund where appropriate.

### 10. SUMMARY OF FUND MOVEMENTS

During 2024	Balance at 1 January 2024	Income	Expenditure	Transfers between funds	Net movement in funds	Balance at 31 December 2024
	£	£	£	£	£	£
Unrestricted:						
General Fund	134,077	450,154	(404,959)	(34,453)	10,742	144,819
Designated:Church Repairs	25,000	321	(19,108)	20,000	1,213	26,213
Youthwork Fund	19,027	2,220	(5,193)	-	(2,973)	16,054
Church Development Fund	42,578	925	-	20,000	20,925	63,503
	220,682	453,620	(429,260)	5,547	29,907	250,589
Restricted:						
Pastoral Fund	8,005	211	(404)	-	(193)	7,812
Carpet Fund	9,021	50	(9,071)	-	(9,021)	-
Specific Collections	7,379	21,762	(28,312)	-	(6,550)	829
Evergreens Fund	5,392	4,175	(4,020)	(5,547)	(5,392)	-
	29,797	26,198	(41,807)	(5,547)	(21,156)	8,641
<b>Total</b>	<b>250,479</b>	<b>479,818</b>	<b>(471,067)</b>	<b>-</b>	<b>8,751</b>	<b>259,230</b>

  

During 2023	Balance at 1 January 2023	Income	Expenditure	Transfers between funds	Net movement in funds	Balance at 31 December 2023
	£	£	£	£	£	£
Unrestricted:						
General Fund	117,795	423,862	(408,630)	1,050	16,282	134,077
Designated:Church Repairs	33,850	348	(34,198)	25,000	(8,850)	25,000
Youthwork Fund	20,911	1,760	(3,644)	-	(1,884)	19,027
Church Development Fund	45,244	754	(3,420)	-	(2,666)	42,578
	217,800	426,724	(449,892)	26,050	2,882	220,682
Restricted:						
Pastoral Fund	7,953	152	(100)	-	52	8,005
Music Fund	25,823	227	-	(26,050)	(25,823)	-
Young Adults Fund	1,107	5	(1,112)	-	(1,107)	-
Chair Fund	789	11	(800)	-	(789)	-
Carpet Fund	-	35,661	(26,640)	-	9,021	9,021
Specific Collections	12,470	20,318	(25,409)	-	(5,091)	7,379
Evergreens Fund	-	7,452	(2,060)	-	5,392	5,392
	48,142	63,826	(56,121)	(26,050)	(18,345)	29,797
<b>Total</b>	<b>265,942</b>	<b>490,550</b>	<b>(506,013)</b>	<b>-</b>	<b>(15,463)</b>	<b>250,479</b>



# ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2024

### 11. CHURCH HALL

St Paul's Community Hall Trust which holds and manages the Hall in Park Road is a separately registered charity and is connected to the PCC in that the PCC appoints the trustees and PCC members constitute a majority of those trustees. During the year the PCC received grants from this charity totalling £19,000 (2023: £59,000).

### 12. RELATED PARTY TRANSACTIONS

Mrs G Rylett and Mrs C Buchner, both wives of PCC members, and Mrs C Dennis, mother of a PCC member are employed by the PCC in various roles and received remuneration in the year totalling £63,168 (2023: £56,443).

Donations received in the year from PCC members totalled £111,088 (2023: £103,870).

### 13. GRANTS

Mission Societies and Charities	2024	2023
<i>Tithed grants from PCC Funds</i>	£	£
General Fund		
Helen & Paul Hutchinson	5,000	5,000
Insight	5,000	5,000
Oxygen	3,500	3,500
Kingston Churches Action on Homelessness	2,000	2,000
Hope Health Action	5,000	5,000
Christians Against Poverty	5,000	5,000
MAF (UK)	3,000	3,000
The Lunchbowl Network	4,500	3,000
Open Doors	2,000	1,500
A Rocha	1,500	1,500
Middle East Media	3,000	3,000
Tearfund	2,500	1,500
<b>TOTAL TITHED GIVING FOR THE YEAR</b>	<b>42,000</b>	<b>39,000</b>
<i>Sundry Grants</i>		
General Fund		
Parish relief and gifts	2,090	2,541
	2,090	2,541
Restricted Income Funds		
Pastoral grants	404	100
	404	100
<i>Gift Day and other Specific Collection Grants</i>		
Palestinian Bible Society #	12,027	-
Christians Against Poverty	6,121	4,481
Kingston Foodbank	6,789	9,668
St Paul's Primary School	667	5,187
Middle East Media	1,628	-
Tearfund	967	5,723
International Justice Mission	-	273
	28,199	25,332
<b>TOTAL GRANTS FOR THE YEAR</b>	<b>72,693</b>	<b>66,973</b>

The PCC makes grants to missionaries, mission societies, charities and relief agencies totalling at least 10% of its total General Fund's income excluding grants. These payments are decided on annually.

# = Includes 2023 Gift Day donations

