

# THE ROGER SCOTT ST. PAUL'S TRUST

England & Wales · Charity number 1150922

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2013-02-21

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** St. Pauls Chambers  
Park Row House  
19-20 Park Row  
Leeds  
LS1 5JF

**Phone** 01132455866

**Email** [rw@stpaulschambers.com](mailto:rw@stpaulschambers.com)

## Activities

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**Objects:** THE RELIEF OF FINANCIAL HARDSHIP OF PUPIL BARRISTERS AT ST PAUL'S CHAMBERS BY PROVIDING SCHOLARSHIPS SUPPLEMENTING PUPILLAGE AWARDS.

**Activities:** Gift aid donations and investment income received to fund donations to relieve hardship of pupils at St Pauls Chambers

## Classification

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- **How:** Makes Grants To Individuals
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** Children/young People

## Geography

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- Leeds City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£480	£2,519	-	-
2024-04-05	£505	£5,079	-	-
2023-04-05	£92	£2,490	-	-
2022-04-05	£25,003	£835	-	-
2021-04-05	£2	£1,644	-	-

## Trustees

Name	Role	Appointed
Danielle Marie Graham		2018-02-05
Emma Handley		2021-02-04
JEREMY VICTOR BARNETT LLB DEGREE		2012-11-07
Kate Scott		2021-02-04

**THE ROGER SCOTT ST. PAUL'S TRUST**

England & Wales - Charity number 1150922

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# Accounts

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**The Roger Scott St Paul's Trust**

**Annual Report and Financial Statements  
for the year ended 5th April 2022**

**Charity Commission Reference Number 1150922**

**St Pauls Chambers  
Park Row House  
19-20 Park Row  
Leeds  
LS1 5 JF**

**The Roger Scott St Paul's Trust**

**Year ended 5<sup>th</sup> April 2022**

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**The Roger Scott St Paul's Trust**

**Trustees' Report  
for the year ended 5<sup>th</sup> April 2022**

**Legal and administrative information**

Charity number:	1150922
Trustees:	Jeremy Victor Barnett Danielle Graham Emma Handley Kate Scott
Independent Examiner:	Matthew Osbourne, Chartered Accountant
Accountants:	Armstrong Watson Audit Limited Third Floor 10 South Parade Leeds LS1 5QS
Bankers:	Lloyds Bank Park Row Leeds LS1 1NX
Principal address and trust manager:	Danielle Graham Park Row House 19-20 Park Row Leeds LS1 5JF

The trustees present their report together with the financial statements of the charity for the year ended 5<sup>th</sup> April 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the accounts and comply with the charity's trust deed, the Charities Act 2011, the Charities (Accounting and Reports) Regulations 2008 and the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS102)).

**Structure, governance and management**

The trust is managed by the trustees and policy decisions are determined by consensus.

Trustees are appointed based on recommendations from the family of the settlor and current trustees. The induction process for newly appointed trustees comprises of a series of meetings with the trustees.

## **The Roger Scott St Paul's Trust**

### **Trustees' Report (continued) for the year ended 5<sup>th</sup> April 2022**

#### **Risk Management**

The charity trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

#### **History and constitution**

The trust is an unincorporated trust constituted under a trust deed dated 13th February 2013.

The trust was established by Mrs Diana Scott in memory of Roger Scott (deceased).

The trust does not fund raise and seeks to continue the philanthropic intentions of the donor through the careful stewardship of the existing resources.

The trust is registered with The Charities Commissioners under registration number 1150922.

The trustees have chosen an accounting reference date of 5th April to coincide with the tax year to facilitate the efficient repayment of any recoverable income tax.

#### **Objectives and activities**

Donations are made at the discretion of the trustees and grants are normally made to cover the relief of hardship of pupils at St Paul's Chambers.

#### **Public benefit statement**

The trustees of The Roger Scott St Paul's Trust confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

#### **Financial activities and affairs**

The trust received a donation of £25,000 during the year. Charitable donations made by the trust for the benefit of pupil barristers amounted to £595 (2021: £1,494) and Bank services charges amounted to £240 (2021: £150).

Trust funds at 5<sup>th</sup> April 2022 amounted to £54,062 (2021: £29,894).

#### **Reserves policy**

The trustees aim to review the assets and income annually at which time the level of the charitable donations to be made each year will be considered.

#### **Plans for the future**

The trust will continue to support pupils at St Paul's Chambers.

## **The Roger Scott St Paul's Trust**

### **Trustees' Report (continued) for the year ended 5<sup>th</sup> April 2022**

#### **Trustees' responsibility for the financial statements**

Charity law requires the trustees of the charity to prepare a Statement of Financial Activities and a Balance Sheet which gives a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- value assets and liabilities in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS102));
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records, which are sufficient to:

- show and explain the charity's transactions;
- disclose with reasonable accuracy at any time the financial position of the charity;
- enable them to ensure that any financial statements comply with the requirements of the Charities (Accounting and Reports) regulations 2008.

The trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities. As such, the investments are held by the investment advisers in a separate designated nominee account.

#### **Compliance and statutory requirements**

The Trustee's Report has been prepared in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS102)).

#### **Trustees' approval**

The Trustees' Report was approved by the trustees and signed on their behalf by

Danielle Graham

Trustee

Date: 2 February 2023

**The Roger Scott St Paul's Trust**

**Independent Examiner's Report to the Trustees  
for the year ended 5<sup>th</sup> April 2022**

**Charity Commission Reference Number 1150922**

I report to the trustees on my examination of the financial statements of the Roger Scott St Paul's Trust on pages 6 to 9.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention

**Basis of independent examiner's statement**

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Matthew Osbourne  
Chartered Accountant

Date: 2 February 2023

Armstrong Watson Audit Ltd  
Third Floor  
10 South Parade  
Leeds  
LS1 5QS

The Roger Scott St. Paul's Trust

Statement of Financial Activities  
for the year ended 5th April 2022

		<b>Unrestricted Funds</b>	
	<b>Note</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Income</b>			
Donations		25,000	-
Bank deposit interest		3	2
		<u>25,003</u>	<u>2</u>
<b>Expenditure</b>			
Direct charitable donations	3	595	1,494
Bank charges		240	150
		<u>835</u>	<u>1,644</u>
<b>Net expenditure</b>		<u>24,168</u>	<u>( 1,642)</u>
<b>Other recognised gains and losses</b>		<u>-</u>	<u>-</u>
<b>Reconciliation of funds</b>			
Funds brought forward		29,894	31,536
Net movement in funds		24,168	( 1,642)
		<u>54,062</u>	<u>29,894</u>

The Roger Scott St. Paul's Trust

Balance Sheet  
as at 5th April 2022

	Note	2022 £	2021 £
<b>Current Assets</b>			
Income tax recoverable		1	1
Cash at bank	4	54,061	29,893
		<u>54,062</u>	<u>29,894</u>
<b>Creditors: amounts falling due within one year</b>			
		<u>-</u>	<u>-</u>
<b>Net current assets</b>			
		54,062	29,894
<b>Net Assets</b>			
		<u>54,062</u>	<u>29,894</u>
<b>Funds</b>			
	5	<u>54,062</u>	<u>29,894</u>

The financial statements were approved by the trustees and signed on their behalf by

Danielle Graham

Trustee

Date: 2 February 2023

## The Roger Scott St Paul's Trust

### Notes to the financial statements for the year ended 5<sup>th</sup> April 2022

#### 1. Accounting policies

##### Charity information

The Roger Scott St Paul's Trust is a charity which is registered with the Charity Commission for England and Wales under the registered number 1150922. The principal address is Park Row House, 19-20 Park Row, Leeds, LS1 5JF.

##### 1.1 Basis of accounting

The financial statements are prepared in accordance with FRS102 and The Charities SORP (FRS102), and are in compliance with the Charities (Accounts and Reports) Regulations 2008 issued under the Charities Act 2011. The financial statements are prepared under the historical cost convention. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

##### 1.2 Going concern

There are no material uncertainties about the charity's ability to continue as a going concern for a period of at least 12 months from the date of approval of the accounts.

##### 1.3 Income

Donations are accounted for when the charity becomes unconditionally entitled to the income.

Investment income is stated gross of any tax deducted and is accounted for as and when received by the charity. All other income is accounted for in the financial statements on an accruals basis.

All other income is accounted for in the financial statements on an accruals basis.

##### 1.4 Direct charitable expenditure

Direct charitable expenditure is included in the financial statements as and when it becomes unconditionally committed.

##### 1.5 Other expenditure

Other expenditure is included in the financial statements on an accruals basis.

##### 1.6 Taxation

The charity is exempt from income and capital gains tax to the extent that income and gains are applied for charitable purposes. The trust is unable to recover value added tax on its expenditure and accordingly expenses are shown gross of value added tax.

#### 2. Trustees' remuneration

None of the trustees receive any remuneration for their work as a trustee.

#### 3. Direct charitable donations

	2022	2021
	£	£
Financial hardship of pupil barristers	<u>595</u>	<u>1,494</u>

**The Roger Scott St Paul's Trust**

**Notes to the financial statements (continued)  
for the year ended 5<sup>th</sup> April 2022**

**4. Cash at bank**

	<b>2022</b>	<b>2021</b>
	£	£
Lloyds Bank – current account	48,036	23,033
Lloyds Bank – deposit account	6,025	6,860
	<u>54,061</u>	<u>29,893</u>

**5. Funds**

The fund comprises the original settled funds as adjusted by surpluses or deficits of income.

The trustees are able to apply capital or income to charitable purposes as they think fit and the accumulated fund has not therefore been allocated to separate income and capital accounts.

**6. Related party transactions**

There were no transactions with related parties during the year.