

# SAINT PAUL'S COMMUNITY HALL

England & Wales · Charity number 205922

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 1962-06-13

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

## Contact

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**Address** 12 St. Albans Road  
Kingston Upon Thames  
KT2 5HQ

**Phone** 07715750041

**Email** [office@stpaulskingston.org.uk](mailto:office@stpaulskingston.org.uk)

## Activities

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**Objects:** RECREATION ROOMS AND MEETING PLACE FOR MEMBERS AND ORGANISATIONS OF THE CHURCH OF ST PAUL'S KINGSTON HILL.

**Activities:** "ANY CHARITABLE PURPOSE IN CONNECTION WITH THE CHURCH OF ENGLAND" IN THE PARISH OF ST PAUL'S KINGSTON HILL.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

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- **Area of benefit:** PARISH OF ST PAUL'S CHURCH KINGSTON HILL
- Kingston Upon Thames

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£44,524	£23,100	-	-
2023-12-31	£43,390	£63,100	-	-
2022-12-31	£41,484	£45,972	-	-
2021-12-31	£40,513	£27,418	-	-
2020-12-31	£37,035	£7,400	-	-

## Trustees

Name	Role	Appointed
ADRIAN HOWE		
Fiona Cole		2025-08-20
Gavin Mack		2025-08-20
Rev Adam Geoffrey Rylett		2018-11-29

**SAINT PAUL'S COMMUNITY HALL**

England & Wales - Charity number 205922

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# Accounts

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**Independent Examiner's report  
To the trustees of St Paul's Community Hall  
(Registered charity no 205922)**

This report is on the accounts of the Trust for the year ended 31 December 2024, which are set out on pages 2 to 6.

**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"). The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

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 the 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, which gives me cause to believe that, in any material respect:

- (1) the accounting records were not kept in accordance with section 130 of the Act; or
- (2) the accounts did not accord with the accounting records or
- (3) 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 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.



Helen Kirk ACA (ICAEW)  
8 Cherrywood Close,  
Kingston-on-Thames,  
KT2 6SF

Date: 12<sup>th</sup> May 2025

# St Paul's Community Hall

## Annual Report for 2023

### Background

The Trust was created in 1930 from the merger of two separate charities: St. Paul's Church Room (created by Deed Poll in 1907) and St. Paul's Mission House. The Trust owns a building on Park Road, Kingston commonly known as St. Paul's Church Hall. Under the terms of the Trust deed, the building is to be used for various purposes in support of the Church of England including the holding of religious services, meetings, classes, or bazaars. Alternatively, any rental income generated from the building can be used for any charitable purpose in connection with the Church of England in the parish of St Paul's, Kingston Hill as the Trustees shall think fit. The Trustees can be contacted c/o The Vicar, St Paul's Vicarage, Queens Road, Kingston-on-Thames, Surrey KT2 7SF.

When planning our activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit and are confident that by promoting the work of the Church of England in the parish of Kingston Hill, the Trust is providing public benefit especially by maintaining the fabric of the church building (used by a wide range of community groups of all ages).

### Membership:

**Ex-officio Trustee:** Reverend Adam Rylett

**Representative Trustees:** Adrian Howe (Treasurer and Secretary) and Gareth Buchner (appointed 11 December 2023).

Representative Trustees are appointed by the Parochial Church Council ("PCC") of St. Paul's Church, Kingston Hill and serve for terms of up to four years.

### Financial Review of the Year:

The lease of the Hall to 197 Limited is for a period of fifteen years (from 2011), with upwards-only rent reviews every five years starting in February 2016. The February 2021 review was concluded with an increase agreed in the annual rent from £36,960 to £41,000.

In 2019, the Trustees discussed the PCC's vision for the church and the community; it was agreed that upgrading and maintaining the building was of real benefit to the parish community given the many uses of the building throughout the week. In order to progress this work and related fundraising, a seed fund was required for early-stage development work. Trustees agreed to designate £33,300 of their income in both 2019 and 2020 to a Parish Development Fund, and a further £35,000 in 2023 towards new carpets and floor repairs.

In 2023, the Trustees continued their support of the community pastor (£10,000), and the housing costs for the curate (£9,000). In addition, a grant of £4,100 was made to KCAH (a local charity supporting the homeless) and a grant of £5,000 to the PCC for a new external noticeboard.

In 2024, the Trustees continued their support of the community pastor (£10,000), and the housing costs for the curate (£9,000) which had started in 2021. In addition, a grant of £4,100 was again made to KCAH.

In December 2023, the Trustees reviewed their reserves policy (set in 2001) of retaining a minimum fund of £10,000 to act as a contingency fund to cover hall running costs and related professional fees in the event that rental income was to cease (e.g. in the event of the Hall lease being terminated unexpectedly early or not being renewed at the end of its term). It was agreed that this should be increased to £30,000 given the increased costs involved due to inflation over an extended period, should the Trust's resources be called upon, and the need to pre-warn the PCC in good time of any reduction in grant support, especially if it related to positions of employment.

The level of the designated development fund was reviewed in 2024: it was agreed that while the Trustees were supportive in principle of prioritising improvement work around the kitchen and toilets in the church, no further designation of funds was required until the project proposals had been finalised and costed, and also the outcome of the church's 2025 quinquennial inspection was known.

## **Trustees' responsibilities in relation to the financial statements:**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). These require the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable trust for that period.

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees



Reverend Adam Rylett (Chairman)

Date: 12<sup>th</sup> May 2025

# ST. PAUL'S COMMUNITY HALL

## STATEMENT OF FINANCIAL ACTIVITIES

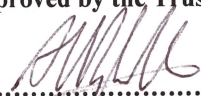
For the year ended 31st December 2024

	2024	2023
<b>INCOME FROM CHARITABLE ACTIVITIES</b>		
Rental income (note 4)	41,000	41,000
Income from investments	<u>3,524</u>	<u>2,390</u>
<b>TOTAL INCOMING RESOURCES</b>	<b>44,524</b>	<b>43,390</b>
<b>EXPENDITURE ON CHARITABLE ACTIVITIES</b>		
Grants and donations payable (note 2)	23,100	63,100
Hall administrative costs (note 4)	<u>0</u>	<u>0</u>
<b>TOTAL RESOURCES USED</b>	<b>23,100</b>	<b>(63,100)</b>
<b>NET PROFIT/(LOSS)</b>	<b>21,424</b>	<b>(19,710)</b>
<b>BALANCE AT 1 JANUARY</b>	<b><u>83,592</u></b>	<b><u>103,302</u></b>
<b>BALANCE AT 31 DECEMBER</b>	<b><u>105,016</u></b>	<b><u>83,592</u></b>

**ST. PAUL'S COMMUNITY HALL BALANCE SHEET**  
**At 31st December 2024**

	<b>2024</b>	<b>2023</b>
<b>CURRENT ASSETS</b>		
Current Account	41,652	23,399
Deposit Account	65,182	62,005
Accrued interest income	276	282
<b>CURRENT LIABILITIES</b>		
Deferred income	(2,094)	(2,094)
<b>NET ASSETS</b>	<b><u>105,016</u></b>	<b><u>83,592</u></b>
 <b>FUNDS:</b>		
<b>General Fund (Unrestricted):</b>		
1 January	39,864	59,574
Retained profit	21,424	15,290
Transfer to Designated Fund	0	(35,000)
31 December	<b>61,288</b>	<b>39,864</b>
<b>Designated Parish Development Fund (Unrestricted)</b>		
1 January	43,728	43,728
Expenditure in year	0	(35,000)
Transfer from General Fund	0	35,000
31 December	<b>43,728</b>	<b>43,728</b>
<b>Total Funds</b>	<b><u>105,016</u></b>	<b><u>83,592</u></b>

Approved by the Trustees on 12th May 2025 and signed on behalf of all the Trustees:

  
 .....  
 Revd. Adam Rylett (Chairman)

  
 .....  
 Adrian Howe (Treasurer)

# ST.PAUL'S COMMUNITY HALL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

### 1. ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the relevant version of the "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)", the "Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)", UK Generally Accepted Accounting Practice and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention.

#### Income from charitable activities:

Rental income and investment income are accounted for on an accruals basis.

#### Expenditure and liabilities:

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to the expenditure, and the amount involved can be measured with reasonable certainty.

#### Going Concern:

The Trust reported a profit of £21,424 for the year. The trustees are of the view that the reserves of £105,016 together with a long-term tenant-repairing lease and no fixed overheads, secure the future of the Trust for at least the next 24 months and that on this basis the charity is a going concern.

### 2. GRANTS PAID/PAYABLE

	2023	2023
Grant paid to St Paul's PCC re community pastor	10,000	10,000
Grant paid to St Paul's PCC re curate housing	9,000	9,000
Grant payable to local homeless charity (KCAH)	4,100	4,100
Grant paid to St Paul's PCC re replacement external noticeboard	0	5,000
Grant paid to St Paul's PCC re replacement flooring & carpeting	0	35,000
	<u>23,100</u>	<u>63,100</u>

### 3. TRUSTEES and EMPLOYEES

The trust had no employees in the period (2023-none) and the Trustees received no remuneration or expenses for their services (2023- none).

### 4. COMMITMENTS

The Community Hall is let under a tenant-repairing lease to 197 Limited, a company providing nursery education to local children. This lease was renewed in 2011 (with five-yearly rent reviews) and expires in February 2026. The last rent review, effective from February 2021, was agreed with an increase from £36,960 p.a. to £41,000 p.a. The tenant has started a programme of work to meet its obligations in the final year of the lease regarding painting and repair work.

**SAINT PAUL'S COMMUNITY HALL**

England & Wales - Charity number 205922

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# Accounts

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**Independent Examiner's report  
To the trustees of St Paul's Community Hall  
(Registered charity no 205922)**

This report is on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 2 to 6.

**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"). The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

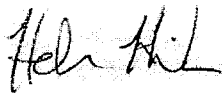
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the Act.

**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, which gives me cause to believe that, in any material respect:

- (1) the accounting records were not kept in accordance with section 130 of the Act; or
- (2) the accounts did not accord with the accounting records or
- (3) 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 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.



Helen Kirk ACA (ICAEW)  
25 East Road,  
Kingston-on-Thames,  
KT2 6EJ

Date: 13<sup>th</sup> May 2024

# St Paul's Community Hall

## Annual Report for 2023

### Background

The Trust was created in 1930 from the merger of two separate charities: St. Paul's Church Room (created by Deed Poll in 1907) and St. Paul's Mission House. The Trust owns a building on Park Road, Kingston commonly known as St. Paul's Church Hall. Under the terms of the Trust deed, the building is to be used for various purposes in support of the Church of England including the holding of religious services, meetings, classes, or bazaars. Alternatively, any rental income generated from the building can be used for any charitable purpose in connection with the Church of England in the parish of St Paul's, Kingston Hill as the Trustees shall think fit. The Trustees can be contacted c/o The Vicar, St Paul's Vicarage, Queens Road, Kingston-on-Thames, Surrey KT2 7SF.

When planning our activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit and are confident that by promoting the work of the Church of England in the parish of Kingston Hill, the Trust is providing public benefit especially by maintaining the fabric of the church building (used by a wide range of community groups of all ages).

### Membership:

**Ex-officio Trustee:** Reverend Adam Rylett

**Representative Trustees:** Adrian Howe (Treasurer and Secretary); Gareth Buchner (appointed 11 December 2023); Joanna Orrell (resigned 11 December 2023) and Jonathan Melville-Thomas (resigned 11 December 2023).

Representative Trustees are appointed by the Parochial Church Council ("PCC") of St. Paul's Church, Kingston Hill and serve for terms of up to four years. Joanna Orrell and Jonathan Melville-Thomas, the two Churchwardens, resigned as Trustees in December 2023 following the end of their terms as Churchwardens. Gareth Buchner was appointed a Trustee in December 2023 by the PCC following his appointment as a Churchwarden.

### Financial Review of the Year:

The lease of the Hall to 197 Limited is for a period of fifteen years (from 2011), with upwards-only rent reviews every five years starting in February 2016. The February 2021 review was concluded with an increase agreed in the annual rent from £36,960 to £41,000.

In 2019, the Trustees discussed the PCC's vision for the church and the community; it was agreed that upgrading and maintaining the building was of real benefit to the parish community given the many uses of the building throughout the week. In order to progress this work and related fundraising, a seed fund was required for early-stage development work. Trustees agreed to designate £33,300 of their income in both 2019 and 2020 to a Parish Development Fund.

In 2022, the Trustees continued their support of the community pastor (£10,000), and the housing costs for the curate (£9,000) which had started in 2021. In addition, a grant of £4,100 was made to KCAH, a local charity supporting the homeless. In addition, a grant of £22,872 was given from the designated development fund to replace and upgrade the audio system for the church which is used for several community purposes during the week in addition to Sunday worship.

In 2023, this pattern of grants was maintained with support of the community pastor (£10,000), and the housing costs for the curate (£9,000). In addition, a grant of £4,100 was made to KCAH and a grant of £5,000 to the PCC for a new external noticeboard. A further grant of £35,000 was made to the PCC from the designated development fund towards the cost of replacement flooring and carpeting in the church.

In December 2023, the Trustees reviewed their reserves policy (set in 2001) of retaining a minimum fund of £10,000 to act as a contingency fund to cover hall running costs and related professional fees in the event that rental income was to cease (e.g. in the event of the Hall lease being terminated unexpectedly early or not being renewed at its term). It was agreed that this should be increased to £30,000 given the increased costs involved due to inflation over an extended period, should the Trust's resources be called upon, and the need to pre-warn the PCC in good time of any reduction in grant support, especially if it related to positions of employment.

The level of the designated development fund was also reviewed following expenditure of £57,872 in the last two years: it was agreed that a further designation of £35,000 should be made given the prioritisation of kitchen improvement work in the church following the completion of the flooring project and the possible need for building work following the next quinquennial Church inspection.

## **Trustees' responsibilities in relation to the financial statements:**

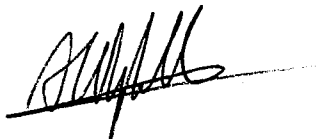
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). These require the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable trust for that period.

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees



Reverend Adam Rylett (Chairman)

Date: 13<sup>th</sup> May 2024

# ST. PAUL'S COMMUNITY HALL

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st December 2023


	2023	2022
<b>INCOME FROM CHARITABLE ACTIVITIES</b>		
Rental income (note 4)	41,000	41,000
Income from investments	<u>2,390</u>	<u>484</u>
<b>TOTAL INCOMING RESOURCES</b>	<b>43,390</b>	<b>41,484</b>
<b>EXPENDITURE ON CHARITABLE ACTIVITIES</b>		
Grants and donations payable (note 2)	63,100	45,972
Hall administrative costs (note 4)	<u>0</u>	<u>0</u>
<b>TOTAL RESOURCES USED</b>	<b>(63,100)</b>	<b>(45,972)</b>
<b>NET LOSS</b>	<b>(19,710)</b>	<b>(4,488)</b>
<b>BALANCE AT 1 JANUARY</b>	<b><u>103,302</u></b>	<b><u>107,790</u></b>
<b>BALANCE AT 31 DECEMBER</b>	<b><u>83,592</u></b>	<b><u>103,302</u></b>


# ST. PAUL'S COMMUNITY HALL BALANCE SHEET

At 31st December 2023

	2023	2022
<b>CURRENT ASSETS</b>		
Current Account	23,399	89,031
Deposit Account	62,005	20,382
Accrued interest income	282	83
<b>CURRENT LIABILITIES</b>		
Accrued grants payable	0	(4,100)
Deferred income	(2,094)	(2,094)
<b>NET ASSETS</b>	<b><u>83,592</u></b>	<b><u>103,302</u></b>
 <b>FUNDS:</b>		
<b>General Fund (Unrestricted):</b>		
1 January	59,574	41,190
Movement in year	15,290	18,384
Transfer to Designated Fund	(35,000)	0
31 December	<b>39,864</b>	<b>59,574</b>
<b>Designated Parish Development Fund (Unrestricted)</b>		
1 January	43,728	66,600
Expenditure in year	(35,000)	(22,872)
Transfer from General Fund	35,000	0
31 December	<b>43,728</b>	<b>43,728</b>
<b>Total Funds</b>	<b><u>83,592</u></b>	<b><u>103,302</u></b>

Approved by the Trustees on 13th May 2024 and signed on behalf of all the Trustees:

  
.....  
Revd. Adam Rylett (Chairman)

  
.....  
Adrian Howe (Treasurer)

# ST.PAUL'S COMMUNITY HALL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

### 1. ACCOUNTING POLICIES

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The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention.

#### Income from charitable activities:

Rental income and investment income are accounted for on an accruals basis.

#### Expenditure and liabilities:

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to the expenditure, and the amount involved can be measured with reasonable certainty.

#### Going Concern:

The Trust reported a net loss of £19,710 for the year. The trustees are of the view that the reserves of £83,592 together with a long-term tenant-repairing lease and no fixed overheads, secure the future of the Trust for at least the next 24 months and that on this basis the charity is a going concern.

### 2. GRANTS PAID/PAYABLE

	2023	2022
Grant paid to St Paul's PCC re community pastor	10,000	10,000
Grant paid to St Paul's PCC re curate housing	9,000	9,000
Grant payable to local homeless charity (KCAH)	4,100	4,100
Grant paid to St Paul's PCC re replacement audio system	0	22,872
Grant paid to St Paul's PCC re replacement external noticeboard	5,000	0
Grant paid to St Paul's PCC re replacement flooring & carpeting	<u>35,000</u>	<u>0</u>
	<u>63,100</u>	<u>45,972</u>

### 3. TRUSTEES and EMPLOYEES

The trust had no employees in the period (2022-none) and the Trustees received no remuneration or expenses for their services (2022- none).

### 4. COMMITMENTS

The Community Hall is let under a tenant-repairing lease to 197 Limited, a company providing nursery education to local children. This lease was renewed in 2011 (with five-yearly rent reviews) and expires in February 2026. The last rent review, effective from February 2021, was agreed with an increase from £36,960 p.a. to £41,000 p.a.

**SAINT PAUL'S COMMUNITY HALL**

England & Wales - Charity number 205922

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# Accounts

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**Independent Examiner's report  
To the trustees of St Paul's Community Hall  
(Registered charity no 205922)**

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**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"). The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.


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 the 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, which gives me cause to believe that, in any material respect:

- (1) the accounting records were not kept in accordance with section 130 of the Act; or
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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.



Helen Kirk ACA (ICAEW)  
25 East Road,  
Kingston-on-Thames,  
KT2 6EJ

Date: 16<sup>th</sup> May 2023

# St Paul's Community Hall

## Annual Report for 2022

### Background

The Trust was created in 1930 from the merger of two separate charities: St. Paul's Church Room (created by Deed Poll in 1907) and St. Paul's Mission House. The Trust owns a building on Park Road, Kingston commonly known as St. Paul's Church Hall. Under the terms of the Trust deed, the building is to be used for various purposes in support of the Church of England including the holding of religious services, meetings, classes, or bazaars. Alternatively, any rental income generated from the building can be used for any "charitable purpose in connection with the Church of England" in the parish of St Paul's, Kingston Hill as the Trustees shall think fit. The Trustees can be contacted c/o The Vicar, St Paul's Vicarage, Queens Road, Kingston-on-Thames, Surrey KT2 7SF.

When planning our activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit and are confident that by promoting the work of the Church of England in the parish of Kingston Hill, the Trust is providing public benefit especially by maintaining the fabric of the church building (used by a wide range of community groups of all ages).

### Membership:

#### Ex-officio Trustee:

Reverend Adam Rylett

#### Representative Trustees:

Adrian Howe (Treasurer)

Joanna Orrell

Jonathan Melville-Thomas

Representative Trustees are appointed by the Parochial Church Council of St. Paul's Church, Kingston Hill and normally serve for a term of four years. There were no changes to the Trustees in 2022. Joanna Orrell and Jonathan Melville-Thomas, the two Churchwardens were appointed as Trustees in November 2020 and remain both Trustees and Churchwardens.

### Financial Review of the Year:

The lease of the Hall to 197 Limited is for a period of fifteen years (from 2011), with upwards-only rent reviews every five years starting in February 2016. The February 2021 review was concluded with an increase agreed in the annual rent from £36,960 to £41,000.

In 2019, the Trustees discussed the PCC's vision for the church and the community; it was agreed that upgrading and maintaining the building was of real benefit to the parish community given the many uses of the building throughout the week. In order to progress this work and related fundraising, a seed fund was required for early-stage development work; Trustees agreed to designate £33,300 of the income for the year to a Parish Development Fund. In 2020, the Trustees agreed to designate a further £33,300 of the income for the year to the Parish Development Fund in order to support development planning and a grant of £7,400 to a local homeless charity, "KCAH", Kingston Churches Action on Homelessness.

In 2021, the Trustees agreed to support St Paul's church with grants towards the costs of a community pastor (£10,000), housing costs for a curate (£4,500) and the provision of updated equipment and furniture for the church building (£5,182); these grants were approved unconditionally in 2021 and paid in January 2022. In addition, a further grant of £4,000 was approved for KCAH.

In 2022, the Trustees agreed to continue their support of the community pastor (£10,000), housing costs for the curate (£9,000) and KCAH, a local homeless charity (£4,100). In addition, a grant of £22,872 was given from the designated development fund to replace and upgrade the audio system for the church which is used for several community purposes during the week in addition to Sunday worship.

The Trustees have continued their reserves policy of recent years of retaining a minimum fund of £10,000 to act as a contingency fund to cover hall running costs and related professional fees in the event that rental income was to cease (e.g. in the event of the Hall lease being terminated unexpectedly early or not being renewed at its term). Current cash balances are significantly in excess of this due to delays to the projects which the Trustees are considering funding; initially, this was due to Covid disruption to church planning and the supply chain generally, compounded by Brexit-related delays, and more recently, to delays caused by the change in the appointed church architects.

## Trustees' responsibilities in relation to the financial statements:

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). These require the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable trust for that period.

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees



Reverend Adam Rylett (Chairman)

Date: 15<sup>th</sup> May 2023

# ST. PAUL'S COMMUNITY HALL

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st December 2022

	2022	2021
<b>INCOME FROM CHARITABLE ACTIVITIES</b>		
Rental income (note 4)	41,000	40,457
Income from investments	<u>484</u>	<u>56</u>
<b>TOTAL INCOMING RESOURCES</b>	<b>41,484</b>	<b>40,513</b>
<b>EXPENDITURE ON CHARITABLE ACTIVITIES</b>		
Grants and donations payable (note 2)	45,972	23,682
Hall administrative costs (note 4)	<u>0</u>	<u>3,736</u>
<b>TOTAL RESOURCES USED</b>	<b>(45,972)</b>	<b>(27,418)</b>
<b>NET INCOME</b>	<b>( 4,488)</b>	<b>13,095</b>
<b>Balance at 1 January</b>	<b><u>107,790</u></b>	<b><u>94,695</u></b>
<b>BALANCE AT 31 DECEMBER</b>	<b><u>103,302</u></b>	<b><u>107,790</u></b>


# ST. PAUL'S COMMUNITY HALL BALANCE SHEET

At 31st December 2022

	2022	2021
<b>CURRENT ASSETS</b>		
Current Account	89,031	124,513
Deposit Account	20,382	20,185
Accrued interest income	83	4
<b>CURRENT LIABILITIES</b>		
Accrued grants payable	(4,100)	(31,082)
Other creditors	0	(3,736)
Deferred income	(2,094)	(2,094)
<b>NET ASSETS</b>	<b><u>103,302</u></b>	<b><u>107,790</u></b>
<b>FUNDS:</b>		
<b>General Fund (Unrestricted):</b>		
1 January	41,190	28,095
Movement in year	18,384	13,095
Transfer to Designated Fund	0	0
31 December	<b>59,574</b>	<b>41,190</b>
<b>Designated Parish Development Fund (Unrestricted)</b>		
1 January	66,600	66,600
Expenditure in year	(22,872)	0
31 December	<b>43,728</b>	<b>66,600</b>
<b>Total Funds</b>	<b><u>103,302</u></b>	<b><u>107,790</u></b>

Approved by the Trustees on 15th May 2023 and signed on behalf of all the Trustees:

  
.....  
Revd. Adam Rylett (Chairman)

  
.....  
Adrian Howe (Treasurer)

# ST. PAUL'S COMMUNITY HALL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

### 1. ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention.

#### Income from charitable activities:

Rental income and investment income are accounted for on an accruals basis.

#### Expenditure and liabilities:

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to the expenditure, and the amount involved can be measured with reasonable certainty.

#### Going Concern:

The Trust reported a net loss of £4,488 for the year. The trustees are of the view that the reserves of £103,302 together with a long-term tenant-repairing lease and no fixed overheads, secure the future of the Trust for at least the next 24 months and that on this basis the charity is a going concern.

### 2. GRANTS PAID/PAYABLE

	2022	2021
Grant paid to St Paul's PCC re community pastor	10,000	10,000
Grant paid to St Paul's PCC re curate housing	9,000	4,500
Grant paid to St Paul's PCC re church furniture & equipment	0	5,182
Grant payable to local homeless charity (KCAH)	4,100	4,000
Grant paid to St Paul's PCC re replacement audio system	<u>22,872</u>	<u>0</u>
	45,972	23,682
	=====	=====

### 3. TRUSTEES and EMPLOYEES

The trust had no employees in the period (2021-none) and the Trustees received no remuneration or expenses for their services (2021- none).

### 4. COMMITMENTS

The Community Hall is let under a tenant-repairing lease to 197 Limited, a company providing nursery education to local children. This lease was renewed in 2011 (with five-yearly rent reviews) and expires in February 2026. The rent review, effective from February 2021, was agreed with an increase from £36,960 p.a. to £41,000 p.a. Professional fees of £3,736 were incurred in connection with this rent review.

**SAINT PAUL'S COMMUNITY HALL**

England & Wales - Charity number 205922

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# Accounts

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**Independent Examiner's report  
To the trustees of St Paul's Community Hall  
(Registered charity no 205922)**

This report is on the accounts of the Trust for the year ended 31 December 2021, which are set out on pages 2 to 6.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to examine the accounts under section 145 of the Act and in carrying out my examination, I have followed the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5) (b) of the Act.

**Basis of independent examiner's report**

My examination was carried out in accordance with the 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 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**

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

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

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.



Helen Kirk ACA (ICAEW)  
25 East Road,  
Kingston-on-Thames,  
KT2 6EJ

Date: 17<sup>th</sup> May 2022

# St Paul's Community Hall

## Annual Report for 2021

### Background

The Trust was created in 1930 from the merger of two separate charities: St. Paul's Church Room (created by Deed Poll in 1907) and St. Paul's Mission House. The Trust owns a building on Park Road, Kingston commonly known as St. Paul's Church Hall. Under the terms of the Trust deed, the building is to be used for various purposes in support of the Church of England including the holding of religious services, meetings, classes, or bazaars. Alternatively, any rental income generated from the building can be used for any "charitable purpose in connection with the Church of England" in the parish of St Paul's, Kingston Hill as the Trustees shall think fit. The Trustees can be contacted c/o The Vicar, St Paul's Vicarage, Queens Road, Kingston-on-Thames, Surrey KT2 7SF.

When planning our activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit and are confident that by promoting the work of the Church of England in the parish of Kingston Hill, the Trust is providing public benefit especially by maintaining the fabric of the church building (used by a wide range of community groups of all ages).

### Membership:

#### Ex-officio Trustee:

Reverend Adam Rylett

#### Representative Trustees:

Adrian Howe (Treasurer)

Joanna Orrell

Jonathan Melville-Thomas

Representative Trustees are appointed by the Parochial Church Council of St. Paul's Church, Kingston Hill and normally serve for a term of four years. There were no changes to the Trustees in 2021. Joanna Orrell and Jonathan Melville-Thomas, the two Churchwardens were appointed as Trustees in November 2020 and remain both Trustees and Churchwardens.

### Financial Review of the Year:

The lease of the Hall to 197 Limited is for a period of fifteen years (from 2011), with upwards-only rent reviews every five years starting in February 2016. The February 2021 review was concluded with an increase agreed in the annual rent from £36,960 to £41,000.

In 2019, the Trustees discussed the PCC's vision for the church and the community; it was agreed that upgrading and maintaining the building was of real benefit to the parish community given the many uses of the building throughout the week. In order to progress this work and related fundraising, a seed fund was required for early-stage development work; Trustees agreed to designate £33,300 of the income for the year to a Parish Development Fund.

In 2020, the development planning and work were seriously disrupted by the Covid-19 pandemic which closed the church building for an extended period and placed significant additional work on the church's limited management resources. The Trustees agreed to designate £33,300 of the income for the year to a Parish Development Fund in order to support this development planning (in addition to the £33,300 designated in 2019), and a grant of £7,400 to a local homeless charity, "KCAH", Kingston Churches Action on Homelessness.

In 2021, the Trustees agreed to support St Paul's church with grants towards the costs of a community pastor (£10,000), housing costs for a curate (£4,500) and the provision of updated equipment and furniture for the church building (£5,182); these grants were approved unconditionally in 2021 and paid in January 2022. In addition, a further grant of £4,000 was approved for KCAH.

The Trustees have continued their reserves policy of recent years of retaining a minimum fund of £10,000 to act as a contingency fund to cover hall running costs and related professional fees in the event that rental income was to cease (e.g. in the event of the Hall lease being terminated unexpectedly early or not being renewed at its term). Current cash balances are significantly in excess of this due to Covid-related delays to projects which the Trustees are considering funding.

## **Trustees' responsibilities in relation to the financial statements:**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). These require the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable trust for that period.

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees



Reverend Adam Rylett (Chairman)

Date: 16<sup>th</sup> May 2022

# ST.PAUL'S COMMUNITY HALL

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st December 2021

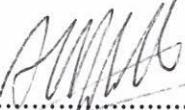
	2021	2020
<b>INCOME FROM CHARITABLE ACTIVITIES</b>		
Rental income (note 4)	40,457	36,960
Income from investments	<u>56</u>	<u>75</u>
<b>TOTAL INCOMING RESOURCES</b>	<b>40,513</b>	<b>37,035</b>
<b>EXPENDITURE ON CHARITABLE ACTIVITIES</b>		
Grants and donations payable (note 2)	23,682	7,400
Hall administrative costs (note 4)	<u>3,736</u>	<u>-</u>
<b>TOTAL RESOURCES USED</b>	<b>( 27,418)</b>	<b>(7,400)</b>
<b>NET INCOME</b>	<b>13,095</b>	<b>29,635</b>
<b>Balance at 1 January</b>	<b><u>94,695</u></b>	<b><u>65,060</u></b>
<b>BALANCE AT 31 DECEMBER</b>	<b><u>107,790</u></b>	<b><u>94,695</u></b>

# ST.PAUL'S COMMUNITY HALL BALANCE SHEET

At 31st December 2021

	2021	2020
<b>CURRENT ASSETS</b>		
Current Account	124,513	83,800
Deposit Account	20,185	20,183
Accrued interest income	4	0
<b>CURRENT LIABILITIES</b>		
Accrued grants payable	(31,082)	(7,400)
Other creditors	( 3,736)	0
Deferred income	( 2,094)	(1,888)
<b>NET ASSETS</b>	<b><u>107,790</u></b>	<b><u>94,695</u></b>
<b>FUNDS:</b>		
<b>General Fund (Unrestricted):</b>		
1 January	28,095	31,760
Movement in year	13,095	29,635
Transfer to Designated Fund	0	(33,300)
31 December	<b>41,190</b>	<b>28,095</b>
<b>Designated Parish Development Fund (Unrestricted)</b>		
1 January	66,600	33,300
Transfer from General Fund	0	33,300
31 December	<b>66,600</b>	<b>66,600</b>
<b>Total Funds</b>	<b><u>107,790</u></b>	<b><u>94,695</u></b>

Approved by the Trustees on 16th May 2022 and signed on behalf of all the Trustees:

  
.....  
Revd. Adam Rylett (Chairman)

  
.....  
Adrian Howe (Treasurer)

# ST.PAUL'S COMMUNITY HALL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

### 1. ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention.

#### Income from charitable activities:

Rental income and investment income are accounted for on an accruals basis.

#### Expenditure and liabilities:

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to the expenditure, and the amount involved can be measured with reasonable certainty.

#### Going Concern:

The Trust reported net income of £13,095 for the year. The trustees are of the view that the reserves of £107,790 together with a long-term tenant-repairing lease and no fixed overheads, secure the future of the Trust for at least the next 24 months and that on this basis the charity is a going concern.

### 2. GRANTS PAID/PAYABLE

	2021	2020
Grant payable to St Paul's PCC re community pastor	10,000	0
Grant payable to St Paul's PCC re curate housing	4,500	0
Grant payable to St Paul's PCC re church furniture & equipment	5,182	0
Grant payable to local homeless charity (KCAH)	4,000	7,400
	-----	-----
	23,682	7,400
	=====	=====

### 3. TRUSTEES and EMPLOYEES

The trust had no employees in the period (2020-none) and the Trustees received no remuneration or expenses for their services (2020- none).

### 4. COMMITMENTS

The Community Hall is let under a tenant-repairing lease to 197 Limited, a company providing nursery education to local children. This lease was renewed in 2011 (with five-yearly rent reviews) and expires in February 2026. The rent review, effective from February 2021, was agreed with an increase from £36,960 p.a. to £41,000 p.a. Professional fees of £3,736 were incurred in connection with this rent review.

**SAINT PAUL'S COMMUNITY HALL**

England & Wales - Charity number 205922

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# Accounts

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# **Independent Examiner's report To the trustees of St Paul's Community Hall (Registered charity no 205922)**

This report is on the accounts of the Trust for the year ended 31 December 2020, which are set out on pages 2 to 6.

## **Respective responsibilities of trustees and examiner**

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

It is my responsibility to examine the accounts under section 145 of the Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commissioners under section 145(5) (b) of the Act.

## **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 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**

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. I understand that this has been done in order for the accounts to provide a "true and fair" view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- (1) the accounting records were not kept in accordance with section 130 of the Act; or
- (2) the accounts did not accord with the accounting records; or
- (3) 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 no concerns and 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.



Helen Kirk ACA (ICAEW)  
25 East Road,  
Kingston-on-Thames,  
KT2 6EJ

Date: 17<sup>th</sup> May 2021

# St Paul's Community Hall

## Annual Report for 2020

### Background

The Trust was created in 1930 from the merger of two separate charities: St. Paul's Church Room (created by Deed Poll in 1907) and St. Paul's Mission House. The Trust owns a building on Park Road, Kingston commonly known as St. Paul's Church Hall. Under the terms of the Trust deed, the building is to be used for various purposes in support of the Church of England including the holding of religious services, meetings, classes, or bazaars. Alternatively, any rental income generated from the building can be used for any "charitable purpose in connection with the Church of England" in the parish of St Paul's, Kingston Hill as the Trustees shall think fit. The Trustees can be contacted c/o The Vicar, St Paul's Vicarage, Queens Road, Kingston-on-Thames, Surrey KT2 7SF.

When planning our activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit and are confident that by promoting the work of the Church of England in the parish of Kingston Hill, the Trust is providing public benefit especially by maintaining the fabric of the church building (used by a wide range of community groups of all ages).

### Membership:

#### Ex-officio Trustee:

Reverend Adam Rylett

### Representative Trustees:

Adrian Howe (Treasurer)

Fiona Cole (appointed 13 July 2019; resigned 16 November 2020)

Steven Proctor (appointed 16 July 2019; resigned 16 November 2020)

Joanna Orrell (appointed 16 November 2020)

Jonathan Melville-Thomas (appointed 16 November 2020)

Representative Trustees are appointed by the Parochial Church Council of St. Paul's Church, Kingston Hill and normally serve for a term of four years. Following the retirement of two longstanding Trustees in 2019, the PCC appointed its two Churchwardens as replacements in July 2019; they resigned as Trustees when their term of office as Churchwardens expired and were replaced by their successors as newly-appointed Churchwardens.

### Financial Review of the Year:

The lease of the Hall to 197 Limited is for a period of fifteen years (from 2011), with upwards-only rent reviews every five years starting in February 2016. The February 2021 review has recently concluded with an increase agreed in the annual rent from £36,960 to £41,000.

The Trustees carried out an asbestos management survey of the Hall in 2012 following the guidelines set out in the Health & Safety Executive document HSG 264 which found no traces of asbestos.

In 2019, a grant was made to St Paul's Junior school in 2019 for new playground equipment. The Trustees also discussed the PCC's vision for the church and the community; it was agreed that upgrading and maintaining the building was of real benefit to the parish community given the many uses of the building throughout the week. In order to progress this work and related fundraising, a seed fund was required for early-stage development work; Trustees agreed to designate £33,300 of the income for the year to a Parish Development Fund.

In 2020, the development planning and work were seriously disrupted by the Covid-19 pandemic which closed the church building for an extended period and placed significant additional work on the church's limited management resources. The building is now open, subject to ongoing social distancing requirements and development planning will resume shortly. The Trustees agreed to designate a further £33,300 of the income for the year to a Parish Development Fund in order to support this work, and a grant of £7,400 to a local homeless charity, KCAH, Kingston Churches Action on Homelessness.

The Trustees have continued their reserves policy of recent years of retaining a minimum fund of £10,000 to act as a contingency fund to cover hall running costs and related professional fees in the event that rental income was to cease e.g. in the event of the Hall lease being terminated unexpectedly early or not being renewed at its term.

## **Trustees' responsibilities in relation to the financial statements:**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). These require the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable trust for that period.

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees



Reverend Adam Rylett (Chairman)

Date: 17<sup>th</sup> May 2021

# ST.PAUL'S COMMUNITY HALL

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st December 2020

	2020	2019
<b>INCOME FROM CHARITABLE ACTIVITIES</b>		
Rental income	36,960	36,960
Income from investments	<u>75</u>	<u>138</u>
<b>TOTAL INCOMING RESOURCES</b>	<b>37,035</b>	<b>37,098</b>
<b>EXPENDITURE ON CHARITABLE ACTIVITIES</b>		
Grants and donations payable (note 2)	7,400	1,500
Hall administrative costs	<u>-</u>	<u>-</u>
<b>TOTAL RESOURCES USED</b>	<b>(7,400)</b>	<b>(1,500)</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>29,635</b>	<b>35,598</b>
<b>Balance at 1 January</b>	<b><u>65,060</u></b>	<b><u>29,462</u></b>
<b>BALANCE AT 31 DECEMBER</b>	<b><u>94,695</u></b>	<b><u>65,060</u></b>

# ST.PAUL'S COMMUNITY HALL BALANCE SHEET

At 31st December 2020

	2020	2019
<b>CURRENT ASSETS</b>		
Current Account	83,800	46,808
Deposit Account	20,183	20,130
Accrued interest income	0	10
<b>CURRENT LIABILITIES</b>		
Accrued grants payable	(7,400)	0
Deferred income	(1,888)	(1,888)
<b>NET ASSETS</b>	<b><u>94,695</u></b>	<b><u>65,060</u></b>

## FUNDS:

### General Fund (Unrestricted):

1 January	31,760	29,462
Movement in year	29,635	35,598
Transfer to Designated Fund	(33,300)	(33,300)
31 December	<b>28,095</b>	<b>31,760</b>


### Designated Parish Development Fund (Unrestricted)

1 January	33,300	-
Transfer from General Fund	33,300	33,300
31 December	<b>66,600</b>	<b>33,300</b>

<b>Total Funds</b>	<b><u>94,695</u></b>	<b><u>65,060</u></b>
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Approved by the Trustees on 17th May 2021 and signed on behalf of all the Trustees:

  
.....  
Revd. Adam Rylett (Chairman)

  
.....  
Adrian Howe (Treasurer)

# ST.PAUL'S COMMUNITY HALL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

### 1. ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention.

#### Income from charitable activities:

Rental income and investment income are accounted for on an accruals basis.

#### Expenditure and liabilities:

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to the expenditure, and the amount involved can be measured with reasonable certainty.

#### Going Concern:

The Trust reported net income of £29,635 for the year. The trustees are of the view that the reserves of £94,695 together with a long-term tenant-repairing lease and no fixed overheads, secure the future of the Trust for the next 12 to 18 months and that on this basis the charity is a going concern.

The Hall tenant made all rental payments on time through 2021 despite the challenges presented to the nursery business by the Covid pandemic.

### 2. GRANTS PAID/PAYABLE

	2020	2019
Grant to St Paul's Junior school for playground equipment	0	1,500
Grant payable to local homeless charity (KCAH)	7,400	0
	-----	-----
	7,400	1,500
	=====	=====

### 3. TRUSTEES and EMPLOYEES

The trust had no employees in the period (2019-none) and the Trustees received no remuneration or expenses for their services (2019- none).

### 4. COMMITMENTS

The Community Hall is let under a tenant-repairing lease to 197 Limited, a company providing nursery education to local children. This lease was renewed in 2011 (with five-yearly rent reviews) and expires in February 2026. The rent review, effective from February 2021, has recently been agreed with an increase from £36,960 p.a. to £41,000 p.a.