

**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: 17th 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: 16th May 2022

ST.PAUL'S COMMUNITY HALL

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st December 2021


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

ST.PAUL'S COMMUNITY HALL BALANCE SHEET

At 31st December 2021

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

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
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	23,682	7,400
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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.