

ST PAULS CHURCH OF ENGLAND SCHOOL AND PARISH ROOM

England & Wales · Charity number 309060

Details

Status Registered

Legal form Other

Registered 1995-08-07

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

Contact

Address St. Pauls Parish Rooms
Reading Road
Wokingham
RG41 1EH

Phone 01189792122

Email office@spauls.org.uk

Website stpauls-wokingham.org.uk

Activities

Objects: A) PROVIDING AT THE SCHOOL PRIZES AND SUCH BENEFITS OF ANY KIND NOT NORMALLY PROVIDED BY THE LOCAL EDUCATION AUTHORITY FOR THE SCHOOLS AS MAY BE AGREED BETWEEN THE MANAGING TRUSTEES AND THE GOVERNORS OF THE SCHOOL. B) FURTHERING RELIGIOUS EDUCATION IN ACCORDANCE WITH THE DOCTRINES OF THE CHURCH OF ENGLAND BY MEANS OF A SUNDAY SCHOOL OR OTHERWISE FOR CHILDREN RESIDENT IN OR ATTENDING ANY COUNTY OR VOLUNTARY SCHOOL IN THE ECCLESIASTICAL PARISH OF ST PAUL, WOKINGHAM. C) PROMOTING THE EDUCATION OF PERSONS UNDER THE AGE OF 25 YEARS WHO ARE RESIDENT IN OR ATTENDING AND COUNTY OR VOLUNTARY SCHOOL IN THE SAID ECCLESIASTICAL PARISH AND WHO ARE IN NEED OF FINANCIAL ASSISTANCE.

Activities: (1) Awarding grants to persons under the age of 25, who live or are educated within the parish, for the furtherance of their education. (2) Providing grants to St Pauls C of E School for the furtherance of religious knowledge. (3) Providing grants to the Sunday School for the furtherance of religious knowledge.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** ECCLESIASTICAL PARISH OF ST PAUL WOKINGHAM
- Wokingham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£93,032	£53,260	-	-
2023-12-31	£80,351	£64,601	-	-
2022-12-31	£67,066	£46,734	-	-
2021-12-31	£42,002	£31,483	-	-
2020-12-31	£26,687	£28,170	-	-

Trustees

Name	Role	Appointed
ST PAULS PAROCHIAL CHURCH COUNCIL		

ST PAULS CHURCH OF ENGLAND SCHOOL AND PARISH ROOM

England & Wales - Charity number 309060

Accounts

Charity registration number 309060

ST PAUL'S PARISH ROOMS TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

ST PAUL'S PARISH ROOMS TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustee	Parochial Church Council of the Ecclesiastical Parish of St Paul's Wokingham
Charity number	309060
Principal address	St Paul's Parish Rooms Reading Road Wokingham Berkshire RG41 1EH
Registered office	St Paul's Parish Rooms Reading Road Wokingham Berkshire RG41 1EH

ST PAUL'S PARISH ROOMS TRUST

CONTENTS

	Page
Trustee report	1
Independent examiner's report	2
Statement of financial activities	3
Balance sheet	4
Notes to the financial statements	5 - 10

ST PAUL'S PARISH ROOMS TRUST

TRUSTEE REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustee presents its annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Trust Deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objectives of the Charity are to: (1) Award grants to persons under the age of 25, who live or are educated within the parish, for the furtherance of their education (2) Provide grants to St Paul's C of E Junior School for the furtherance of religious knowledge. (3) Provide grants to the St Paul's Sunday School for the furtherance of religious knowledge.

To achieve these objectives the Parish Rooms are let on a fee-paying basis and the surplus each year, after deducting reserves, is used to make grant payments.

Achievements and performance

Significant activities and achievements against objectives

During the year-ended 31 December 2024, three grants to the total of £5,684 were made in accordance with the stated objectives.

Financial review

Financial Review:

During the year the Charity achieved a net income of £39,771 and had reserves of £123,982 at 31 December 2024.

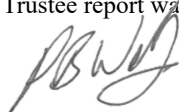
Income of £19,231 was received during the year from interest on proceeds which arose from the historical sale of a parcel of land associated with the Trust Deed. The capital proceeds are held on term deposit by the Diocese, who permit the Charity to receive the interest that is accumulating from this investment.

Reserves policy

The Charity maintains sufficient reserves to maintain the Parish Rooms in good repair for the foreseeable future. Net income surplus to this requirement is set aside in a designated fund from which grant payments can then be made in accordance with the charitable objectives.

The Charity invites applications for grant payments from eligible candidates, and is in regular contact with the Junior School and Senior schools within the Parish, and the Parish Sunday School as potential beneficiaries of future grant payments.

The Trustee report was approved by.



Peter Wells

Chairman, for and on behalf of the Parochial Church Council of the Ecclesiastical Parish of St Paul's Wokingham.

Trustee

Date: ...30 March 2025.....

ST PAUL'S PARISH ROOMS TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEE OF ST PAUL'S PARISH ROOMS TRUST

I report to the Trustee on my examination of the financial statements of St Paul's Parish Rooms Trust (the Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustee of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

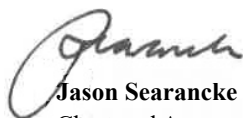
I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Jason Searancke

Chartered Accountant, Chartered Accountants Australia and New Zealand (#28559)
90 London Road
Wokingham
RG40 1YF

Dated: .30.March.2025

ST PAUL'S PARISH ROOMS TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		General funds	Grant funds	Land sale Interest funds	Total	General funds	Grant funds	Land Sale Interest funds	Total
	Notes	2024 £	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £	2023 £
Income from:									
Charitable activities	2	72,236	-	-	72,236	65,405	-	-	65,405
Investments	3	1,565	-	19,231	20,796	819	-	14,128	14,947
Total income		73,801	-	19,231	93,032	66,224	-	14,128	80,352
Charitable activities	4	47,576	5,684	-	53,260	60,478	4,124	-	64,602
Net income/(expenditure) and movement in funds		26,225	(5,684)	19,231	39,772	5,746	(4,124)	14,128	15,750
Transfers between funds		(13,112)	13,112	-	-	(2,873)	2,873	-	-
Reconciliation of funds:									
Fund balances at 1 January 2024		31,404	14,217	38,589	84,210	28,531	15,468	24,461	68,460
Fund balances at 31 December 2024		44,517	21,645	57,820	123,982	31,404	14,217	38,589	84,210

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ST PAUL'S PARISH ROOMS TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	9	1,706		2,110	
Cash at bank and in hand		124,988		88,019	
		<u>126,694</u>		<u>90,129</u>	
Creditors: amounts falling due within one year	10	2,712		5,919	
Net current assets			<u>123,982</u>		<u>84,210</u>
The funds of the Charity					
Land Sale Interest	12		57,820		38,589
General Reserves			44,517		31,404
Grant Fund	13		21,645		14,217
			<u>123,982</u>		<u>84,210</u>

The financial statements were approved on 30 March 2025 by


Peter Wells

Chairman, for and on behalf of Parochial Church Council of the Ecclesiastical Parish of St Paul's Wokingham.

Trustee

ST PAUL'S PARISH ROOMS TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

The Trust Deed permits the Trustee to appropriate and use as a parish room the land with the building known as St Paul's Parish Room. The land which contains the Parish Rooms is vested in a Custodian Trustee, Diocesan Trustees (Oxford) Limited, and held in Trust for the Charity. No compensation is paid to the Custodian Trustee by the Charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

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 £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustee has a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustee continues to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustee in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

ST PAUL'S PARISH ROOMS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less.

2 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable Income		
Room Hire	71,554	65,305
Other income	682	100
	<u>72,236</u>	<u>65,405</u>

3 Income from investments

	Bank Interest 2024 £	Land sale Interest 2024 £	Total 2024 £	Bank Interest 2023 £	Land Sale Interest 2023 £	Total 2023 £
Interest receivable	1,565	19,231	20,796	819	14,128	14,947
	<u>1,565</u>	<u>19,231</u>	<u>20,796</u>	<u>819</u>	<u>14,128</u>	<u>14,947</u>

ST PAUL'S PARISH ROOMS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Expenditure on charitable activities

	General 2024 £	Grant 2024 £	Total 2024 £	General 2023 £	Grant 2023 £	Total 2023 £
Premises Costs						
Water	861	-	861	820	-	820
Light & Heat	3,681	-	3,681	3,357	-	3,357
Repairs & Renewals						
General Repairs	2,136	-	2,136	751	-	751
Fire & Electrical Maintenance	467	-	467	904	-	904
Plumbing & Heating Repairs	232	-	232	1,011	-	1,011
Alarm Maintenance	672	-	672	677	-	677
Cleaning & Waste	17,315	-	17,315	14,562	-	14,562
Pest Control	648	-	648	565	-	565
Dishwasher Expenses	216	-	216	72	-	72
Door Maintenance	-	-	-	186	-	186
Hotwater Boiler	168	-	168	65	-	65
Administration						
Insurance	2,232	-	2,232	2,282	-	2,282
Parish Administration	15,505	-	15,505	13,612	-	13,612
Telephone & Broadband	1,173	-	1,173	894	-	894
Other Expenses						
Miscellaneous	18	-	18	65	-	65
Legal & Professional	1,152	-	1,152	500	-	500
Capital Expenditure						
Car Park Barriers	-	-	-	418	-	418
Car Park Light Bollards	1,100	-	1,100	8,967	-	8,967
New Pathway	-	-	-	7,680	-	7,680
New Hand Rail	-	-	-	1,656	-	1,656
Tables	-	-	-	576	-	576
Cycle racks	-	-	-	504	-	504
Projector	-	-	-	354	-	354
	47,576	-	47,576	60,478	-	60,478
Grant Payments	-	5,684	5,684	-	4,124	4,124
	47,576	5,684	53,260	60,478	4,124	64,602
Analysis by fund						
General fund	47,576	-	47,576	60,478	-	60,478
Grant fund	-	5,684	5,684	-	4,124	4,124
	47,576	5,684	53,260	60,478	4,124	64,602

ST PAUL'S PARISH ROOMS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Grants payable

	2024 £	2023 £
Grants paid	5,684	4,124
	<u> </u>	<u> </u>

6 Trustee

The Trustee has not received any remuneration or benefits from the Charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	1	1
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	1,283	246
Prepayments and accrued income	423	1,864
	<u> </u>	<u> </u>
	1,706	2,110
	<u> </u>	<u> </u>

10 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		57	-
Deferred income	11	1,254	715
Trade creditors		516	4,390
Other creditors		1	-
Accruals		884	814
		<u> </u>	<u> </u>
		2,712	5,919
		<u> </u>	<u> </u>

ST PAUL'S PARISH ROOMS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Income in Advance

	2024 £	2023 £
Income in Advance	1,254	715

Income in Advance is included in the financial statements as follows:

	2024 £	2023 £
Income in Advance is included within:		
Current liabilities	1,254	715

12 Land Sale Interest Fund

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024 £	Incoming resources £	At 31 December 2024 £
	38,589	19,231	57,820

13 Grant Fund

These are unrestricted which are material to the Charity's activities.

	At 1 January 2024 £	Resources expended £	Transfers £	At 31 December 2024 £
	14,217	(5,684)	13,112	21,645
Previous year:				
	At 1 January 2023 £	Resources expended £	Transfers £	At 31 December 2023 £
	15,468	(4,124)	2,873	14,217

ST PAUL'S PARISH ROOMS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

14 General Fund

The unrestricted general funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
	31,404	73,801	(47,576)	(13,112)	44,517
	<u>31,404</u>	<u>73,801</u>	<u>(47,576)</u>	<u>(13,112)</u>	<u>44,517</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	28,531	66,224	(60,478)	(2,873)	31,404
	<u>28,531</u>	<u>66,224</u>	<u>(60,478)</u>	<u>(2,873)</u>	<u>31,404</u>

15 Land Sale Fund

The Charity has a further reserve known as 'Land Sale'. The Custodian Trustee permits the Charity to receive interest income from the proceeds which were derived from the historical sale of a parcel of land associated with the Trust Deed and placed on term deposit. The accumulated interest is held separate from the other Funds of the Charity pending clarification with the Custodian Trustee and regulators that the funds may be applied to the charitable objectives.

16 Assets Purchased

Assets purchased to maintain the Parish Rooms are expensed in the Statement of Financial Activities. A register of assets is maintained for stewardship and insurance purposes. The cost of such assets recorded in the register at the end of the financial year was £75,602 (2023: £75,099).

17 Related Party Transactions

The Charity received £13,531 (2023: £13,232) from the Trustee as reimbursement of payroll and incidental expenses.

ST PAULS CHURCH OF ENGLAND SCHOOL AND PARISH ROOM

England & Wales - Charity number 309060

Accounts

St Paul's Parish Room Trust
Trustee's Annual Report
Year Ended 31 December 2023

Charity: St Paul's Church of England School and Parish Room (known as the 'St Paul's Parish Rooms Trust')

Registered Charity No: 309060

Location: St Paul's Parish Rooms, Reading Road, Wokingham, Berkshire RG41 1EH

Trustee: The Parochial Church Council of the Ecclesiastical Parish of St Paul, Wokingham.

Charitable Objectives:

The objectives of the Charity are to: (1) Award grants to persons under the age of 25, who live or are educated within the parish, for the furtherance of their education (2) Provide grants to St Pauls C of E Junior School for the furtherance of religious knowledge. (3) Provide grants to the St Paul's Sunday School for the furtherance of religious knowledge.

To achieve these objectives the Parish Rooms are let on a fee-paying basis and the surplus each year, after deducting reserves, is used to make grant payments.

Achievements and Performance of the Charity:

During the year-ended 31 December 2023, nine grants to the total of £4,124 were made in accordance with the stated objectives.

Financial Review:

During the year the Charity achieved a net income of £15,750 and had reserves of £84,210 at 31 December 2023.

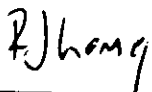
Income of £14,128 was received during the year from interest on proceeds which arose from the historical sale of a parcel of land associated with the Trust Deed. The capital proceeds are held on term deposit by the Diocese, who permit the Charity to receive the interest that is accumulating from this investment.

Reserves:

The Charity maintains sufficient reserves to maintain the Parish Rooms in good repair for the foreseeable future. Net income surplus to this requirement is set aside in a designated fund from which grant payments can then be made in accordance with the charitable objectives.

The Charity invites applications for grant payments from eligible candidates, and is in regular contact with the Junior School and Senior schools within the Parish, and the Parish Sunday School as potential beneficiaries of future grant payments.

Approved by the Trustee on 3. 4 / 24 and signed on its behalf by



Rev Canon Richard Larney

For and on behalf of the Parochial Church Council of the Ecclesiastical Parish of St Paul, Wokingham

St Paul's Parish Room Trust
Statement of Financial Activities
for the Year Ended 31 December 2023

	<u>Land Sale</u>	<u>Grants</u>	<u>General</u>	<u>Total Funds</u> <u>2023</u>	<u>Total Funds</u> <u>2022</u>
	£	£	£	£	£
Income:					
Room Hire	—	—	65,304	65,304	63,129
Bank Interest	14,128	—	819	14,947	2,478
Defibrillator Donations	—	—	—	—	1,410
General Donation	—	—	—	—	13
Miscellaneous Income	—	—	100	100	36
Total Income	14,128	—	66,223	80,351	67,066
Premises Costs					
Water	—	—	820	820	587
Light & Heat: Gas	—	—	1,253	1,253	1369
Electricity	—	—	2,105	2,105	1867
	—	—	4,178	4,178	3,823
Repairs & Renewals					
Property	—	—	—	—	4,651
General	—	—	751	751	999
Fire & Electrical Maintenance	—	—	904	904	1,477
Plumbing & Heating Repairs	—	—	1,011	1,011	1,627
Alarm Maintenance	—	—	677	677	618
Cleaning and Waste	—	—	14,561	14,561	13,746
Pest Control	—	—	565	565	549
Dishwasher Expenses	—	—	72	72	444
Door Maintenance	—	—	186	186	546
Hot Water Boiler	—	—	65	65	—
	—	—	18,792	18,792	24,657
Administration					
Parish Administration (Net, see Note 6)	—	—	13,612	13,612	12,521
Telephone & Broadband	—	—	894	894	658
Insurance	—	—	2,281	2,281	2,150
	—	—	16,787	16,787	15,329
Other Expenses					
Bad Debt	—	—	—	—	34
Miscellaneous	—	—	65	65	169
Legal & Professional	—	—	500	500	—
	—	—	565	565	203
Capital Expenditure					
Defibrillator	—	—	—	—	1,288
Chair Trolleys	—	—	—	—	234
Smart Water Meter	—	—	—	—	571
Car Park Barriers	—	—	418	418	—
Car Park Light Bollards	—	—	8,967	8,967	—
New Pathway	—	—	7,680	7,680	—
New Handrail	—	—	1,656	1,656	—
Tables	—	—	576	576	—
Cycle Racks	—	—	504	504	—
Projector	—	—	354	354	—
	—	—	20,155	20,155	2,093
Grants	—	4,124	—	4,124	629
Total Expenditure	—	4,124	60,477	64,601	46,734
Net Income/(Expenditure) for the Year Before Transfers C/F	14,128	(4,124)	5,746	15,750	20,332

St Paul's Parish Room Trust
Statement of Financial Activities
for the Year Ended 31 December 2023

	<u>Land Sale</u>	<u>Grants</u>	<u>General</u>	<u>Total Funds 2023</u>	<u>Total Funds 2022</u>
Net Income /(Expenditure) for the Year Before Transfers B/F	14,128	(4,124)	5,746	15,750	20,332
Transfers between funds	=	<u>2,873</u>	<u>(2,873)</u>	=	=
Net Income for the Year After Transfers	14,128	(1,251)	2,873	15,750	20,332
Total Funds Brought Forward	<u>24,461</u>	<u>15,468</u>	<u>28,531</u>	<u>68,460</u>	<u>48,128</u>
Total Funds Carried Forward	<u>38,589</u>	<u>14,217</u>	<u>31,404</u>	<u>84,210</u>	<u>68,460</u>

St Paul's Parish Room Trust
Balance Sheet
as at 31 December 2023

	<u>2023</u>	<u>2022</u>
	£	£
CURRENT ASSETS		
Debtors & Prepayments	2,109	2,291
Bank Accounts	<u>88,020</u>	<u>72,705</u>
	90,129	74,996
Less:		
CURRENT LIABILITIES		
Creditors, Accruals & Income in Advance	<u>5,919</u>	<u>6,536</u>
	£ <u>84,210</u>	£ <u>68,460</u>
 THE FUNDS OF THE CHARITY		
CAPITAL FUNDS		
Expendable Endowment	£ <u>84,210</u>	£ <u>68,460</u>

These financial statements were approved and authorised for issue by the Trustee on 3.4/24 and were signed on its behalf by

R Lamey

Rev Canon Richard Lamey

For and on behalf of the Parochial Church Council of the Ecclesiastical Parish of St Paul, Wokingham

St Paul's Parish Room Trust

Notes to the Accounts

31 December 2023

1. The accounts have been prepared on a modified cash basis where the cash basis is used to prepare the accounts with the addition of accrual adjustments.
2. The Trust Deed permits the Trustee to appropriate and use as a parish room the land with the building known as St Paul's Parish Room. The land which contains the Parish Rooms is vested in a Custodian Trustee, Diocesan Trustees (Oxford) Limited, and held in Trust for the Charity. No compensation is paid to the Custodian Trustee by the Charity.
3. Assets purchased to maintain the Parish Rooms are expensed in the Statement of Financial Activities. A register of assets is maintained for stewardship and insurance purposes. The cost of such assets recorded in the register at the end of the financial year was £75,099 (2022: £55,447).
4. The Charity maintains two designated funds within its general endowment: a General Fund which is used to maintain the Parish Rooms in good repair; and a Grant Fund from which grants are paid to beneficiaries in accordance with the charitable objectives. The current policy is that half of any surplus achieved in a financial year is transferred to the Grant Fund.
5. The Charity has a further reserve known as 'Land Sale'. The Custodian Trustee permits the Charity to receive interest income from the proceeds which were derived from the historical sale of a parcel of land associated with the Trust Deed and placed on term deposit. The accumulated interest is held separate from the other Funds of the Charity pending clarification with the Custodian Trustee and regulators that the funds may be applied to the charitable objectives.
6. The Charity received £13,232 (2022: £12,255) from the Trustee as reimbursement of payroll and incidental expenses.

Independent examiner's report to the Trustee of St Paul's Church of England School and Parish Room (known as the 'St Paul's Parish Rooms Trust')

I report to the Trustee on my examination of the accounts of the St Paul's Parish Rooms Trust (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity Trustee of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 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.

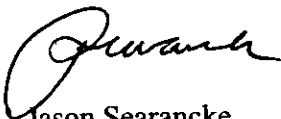
Independent examiner's statement

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

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

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

Signed



03.04.24

Jason Searancke
Chartered Accountant, Chartered Accountants Australia and New Zealand (#28559)
90 London Road
Wokingham
RG40 1YF

ST PAULS CHURCH OF ENGLAND SCHOOL AND PARISH ROOM

England & Wales - Charity number 309060

Accounts

St Paul's Parish Room Trust
Trustee's Annual Report
Year Ended 31 December 2022

Charity: St Paul's Church of England School and Parish Room (known as the 'St Paul's Parish Rooms Trust')

Registered Charity No: 309060

Location: St Paul's Parish Rooms, Reading Road, Wokingham, Berkshire RG41 1EH

Trustee: The Parochial Church Council of the Ecclesiastical Parish of St Paul, Wokingham.

Charitable Objectives:

The objectives of the Charity are to: (1) Award grants to persons under the age of 25, who live or are educated within the parish, for the furtherance of their education (2) Provide grants to St Pauls C of E Junior School for the furtherance of religious knowledge. (3) Provide grants to the St Paul's Sunday School for the furtherance of religious knowledge.

To achieve these objectives the Parish Rooms are let on a fee-paying basis and the surplus each year, after deducting reserves, is used to make grant payments.

Achievements and Performance of the Charity:

During the year-ended 31 December 2022, three grants to the total of £629 were made in accordance with the stated objectives.

Financial Review:

During the year the Charity achieved a net income of £20,332, and had reserves of £68,460 at 31 December 2022.

Income of £2,462 was received during the year from interest on proceeds which arose from the historical sale of a parcel of land associated with the Trust Deed. The capital proceeds are held on term deposit by the Diocese, who permit the Charity to receive the interest that is accumulating from this investment.

Reserves:

The Charity maintains sufficient reserves to maintain the Parish Rooms in good repair for the foreseeable future. Net income surplus to this requirement is set aside in a designated fund from which grant payments can then be made in accordance with the charitable objectives.

The Charity invites applications for grant payments from eligible candidates, and is in regular contact with the Junior School and Senior schools within the Parish, and the Parish Sunday School as potential beneficiaries of future grant payments.

Approved by the Trustee on 20-3/23 and signed on its behalf by

R. J. Hamer

[Name of signatory]

REV'D CANON RICHARD LAMIEY

For and on behalf of the Parochial Church Council of the Ecclesiastical Parish of St Paul, Wokingham

St Paul's Parish Room Trust
Statement of Financial Activities
for the Year Ended 31 December 2022

	<u>Land Sale</u>	<u>Grants</u>	<u>General</u>	<u>Total Funds 2022</u>	<u>Total Funds 2021</u>
	£	£	£	£	£
Income:					
Room Hire	---	---	63,129	63,129	32,480
Bank Interest	2,461	---	17	2,478	370
Covid 19 Discretionary Grant	---	---	---	---	8,000
Furlough Payments	---	---	---	---	1,052
Defibrillator Donations	---	---	1,410	1,410	---
General Donation	---	---	13	13	100
Miscellaneous Income	---	---	36	36	---
Total Income	2,461	---	64,605	67,066	41,637
Premises Costs					
Water	---	---	587	587	(154)
Light & Heat: Gas	---	---	1369	1369	1,206
Electricity	---	---	1867	1867	1,205
	---	---	3,823	3,823	2,257
Repairs & Renewals					
Property	---	---	4,651	4,651	300
General	---	---	999	999	286
Fire & Electrical Maintenance	---	---	1,477	1,477	2,656
Plumbing & Heating Repairs	---	---	1,627	1,627	329
Alarm Maintenance	---	---	618	618	593
Cleaning and Waste	---	---	13,746	13,746	7,122
Pest Control	---	---	549	549	405
Dishwasher Expenses	---	---	444	444	946
Door Maintenance	---	---	546	546	186
Hot Water Boiler	---	---	---	---	176
	---	---	24,657	24,657	12,999
Administration					
Parish Administration	---	---	12,521	12,521	9,816
Telephone & Broadband	---	---	658	658	623
Insurance	---	---	2,150	2,150	2,068
	---	---	15,329	15,329	12,507
Other Expenses					
Bad Debt	---	---	34	34	---
Miscellaneous	---	---	169	169	60
	---	---	203	203	60
Capital Expenditure					
Dishwasher	---	---	---	---	2,686
Defibrillator	---	---	1,288	1,288	---
Chair Trolleys	---	---	234	234	---
Smart Water Meter	---	---	571	571	---
	---	---	2,093	2,093	2,686
Grants	---	629	---	629	974
Total Expenditure	=	629	46,105	46,734	31,483
Net Income for the Year Before Transfers	2,461	(629)	18,500	20,332	10,154
Transfers between funds	=	9,250	(9,250)	=	=
Net Income for the Year After Transfers	2,461	8,621	9,250	20,332	10,154
Total Funds Brought Forward	22,000	6,847	19,281	48,128	37,974
Total Funds Carried Forward	24,461	15,468	28,531	68,460	48,128

St Paul's Parish Room Trust
Balance Sheet
as at 31 December 2022

	<u>2022</u>	<u>2021</u>
	£	£
CURRENT ASSETS		
Debtors & Prepayments	2,291	1,981
Bank Accounts	<u>72,705</u>	<u>53,650</u>
	74,996	55,631
Less:		
CURRENT LIABILITIES		
Creditors, Accruals & Income in Advance	<u>6,536</u>	<u>7,503</u>
	£ <u>68,460</u>	£ <u>48,128</u>
 THE FUNDS OF THE CHARITY		
CAPITAL FUNDS		
Expendable Endowment	£ <u>68,460</u>	£ <u>48,128</u>

These financial statements were approved and authorised for issue by the Trustee on _____ and were signed on its behalf by _____


 [Name of signatory] *26.3/23* **REVD CANON RICHARD LAYLEY**
 For and on behalf of the Parochial Church Council of the Ecclesiastical Parish of St Paul, Wokingham

Independent examiner's report to the Trustee of St Paul's Church of England School and Parish Room (known as the 'St Paul's Parish Rooms Trust')

I report to the Trustee on my examination of the accounts of the St Paul's Parish Rooms Trust (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity Trustee of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 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.

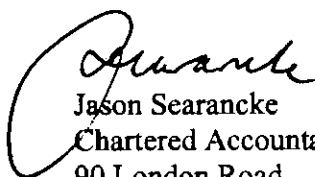
Independent examiner's statement

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

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

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

Signed



Jason Searancke

Chartered Accountant, Chartered Accountants Australia and New Zealand (#28559)

90 London Road

Wokingham

RG40 1YF

21/03/23

ST PAULS CHURCH OF ENGLAND SCHOOL AND PARISH ROOM

England & Wales - Charity number 309060

Accounts

**Trustees Annual Report
For the Year Ended 31 December 2021**

**St Paul's C of E School and Parish Room
Registered Charity No. 309060**

**St Paul's Parish Rooms
Reading Road
Wokingham
Berkshire
RG41 1EH**

The Trustees are the current members of the PCC.

The Objectives and Activities of the Charity. The objectives are to raise money to support Education within the parish and Religious Education within St Paul's C of E Junior School and St Paul's Junior Church.

To achieve the objectives, the Parish Rooms are let on a fee-paying basis and the surplus each year, after deducting reserves, is used for the objectives.

Achievements and Performance of the Charity. During the year-ended 31 December 2021, five grants to the total of £974 were made in accordance with the stated objectives.

Financial Review. At 31 December 2021 the Reserves stood at £48,128 and are supported by the accounts.

*** Additional Information:**

Exceptional income was received during the year of £365, this being interest received from the proceeds of sale of a parcel of land. The capital proceeds are held on our behalf by the Diocese.

St Paul's Parish Room Trust

Income & Expenditure Account for the Year Ended 31 December 2021

<u>2020</u>		<u>2021</u>
£		£
	Income:	
21,094	Room Hire	32,480
57	Bank Interest	5
3,000	Covid 19 Discretionary Grant	8,000
---	Furlough Payments	1,052
480	Toilet Twinning Donations	---
<u>---</u>	General Donations	<u>100</u>
24,631		41,637
	Less:	
	Premises Costs	
1,076	Water (154)	
1,195	Light & Heat: Gas 1,206	
1,154	Electricity <u>1,205</u>	2,257
	Repairs & Renewals	
---	Property 300	
982	General 286	
777	Fire & Electrical Maintenance 2,656	
114	Plumbing & Heating Repairs 329	
567	Alarm Maintenance 593	
5,529	Cleaning and Waste 7,122	
540	Pest Control 405	
130	Dishwasher Expenses 946	
244	Door Maintenance 186	
---	Hot Water Boiler <u>176</u>	12,999
	Administration	
9,159	Parish Administration 9,816	
629	Telephone & Broadband 623	
2,030	Insurance <u>2,068</u>	12,507
	Other Expenses	
480	Toilet Twinning Donation ---	
109	Miscellaneous <u>60</u>	60
	Depreciation	
551	Laptop Computer ---	
2,904	Height Restriction Barrier ---	
---	Dishwasher <u>2,686</u>	<u>2,686</u>
<u>28,170</u>		<u>30,509</u>
	Excess Income over Expenditure/ Expenditure over Income	£ <u>11,128</u>
	Exceptional Income:	
£ <u>2,056</u>	Interest from Proceeds of Land Sale	£ <u>365</u>

St Paul's Parish Room Trust

Balance Sheet as at 31 December 2021

<u>2020</u>		<u>2021</u>
£		£
	CURRENT ASSETS	
2,324	Debtors & Prepayments	1,981
<u>40,854</u>	Bank Accounts	<u>53,650</u>
43,178		55,631
	Less:	
	CURRENT LIABILITIES	
<u>5,569</u>	Creditors, Accruals & Income in Advance	<u>7,503</u>
£ 37,609		£ 48,128
£	<u>CAPITAL ACCOUNT</u>	£
	Capital at 1 January 2021:	
15,035	General Funds:	13,717
2,196	Plus: Transfer of Funds from Land Sale Proceeds	---
25	HMRC Refund	---
<u>---</u>	50% Share of Profit to Reserves	<u>5,564</u>
17,256		19,281
<u>3,539</u>	Minus: Loss for the year	<u>---</u>
13,717		19,281
21,775	Plus:	21,635
<u>2,056</u>	Accumulated Interest from Land Sale Proceeds	---
23,831	Plus: Current Interest from Land Sale Proceeds	<u>365</u>
2,196		22,000
21,635	Minus: Transfer to General Funds	<u>---</u>
		22,000
2,257	Plus:	2,257
<u>---</u>	Funds Available for Grants	<u>5,564</u>
2,257	Plus: 50% Share of Profit for the Year	7,821
<u>---</u>		974
2,257	Minus: Grants paid in the Year	<u>6,847</u>
£ 37,609		£ 48,128

INDEPENDENT EXAMINER'S REPORT TO THE ACCOUNTS OF

ST PAUL'S PARISH ROOM TRUST

FOR THE YEAR ENDED 31 DECEMBER 2021

I have examined the Income and Expenditure Account for the Year Ended 31 December 2021 and the Balance Sheet as at 31 December 2021. I have also reviewed the accounting records kept by the charity. My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(7)(b) of the Charities Act 1993.

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respects the requirements to keep accounting records in accordance with section 41 of the Act; and to prepare accounts which accord with the accounting records and comply with the requirements of the Act and the Regulations have not been met; or
- (2) to which, in my opinion, attention should have been drawn in order to enable a proper understanding of the accounts to be reached.

RCH Morton

.....
RCH Morton. ACMA

15/3/2022

.....
Date

3 Freesia Close
Wokingham,
RG41 3NE

ST PAULS CHURCH OF ENGLAND SCHOOL AND PARISH ROOM

England & Wales - Charity number 309060

Accounts

**Trustees Annual Report
For the Year Ended 31 December 2020**

**St Paul's C of E School and Parish Room
Registered Charity No. 309060**

**St Paul's Parish Rooms
Reading Road
Wokingham
Berkshire
RG41 1EH**

The Trustees are the current members of the PCC.

The Objectives and Activities of the Charity. The objectives are to raise money to support Education within the parish and Religious Education within St Paul's C of E Junior School and St Paul's Junior Church.

To achieve the objectives, the Parish Rooms are let on a fee-paying basis and the surplus each year, after deducting reserves, is used for the objectives.

Achievements and Performance of the Charity. During the year-ended 31 December 2020, one grant to the value of £190 was made in accordance with the stated objectives but as a result of Covid 19 the activity was cancelled and the grant returned.

Financial Review. At 31 December 2020 the Reserves stood at £37,609 and are supported by the accounts.

*** Additional Information:**

Exceptional income was received during the year of £2,056, this being interest received from the proceeds of sale of a parcel of land. The capital proceeds are held on our behalf by the Diocese.

St Paul's Parish Room Trust

Income & Expenditure Account for the Year Ended 31 December 2020

<u>2019</u>		<u>2020</u>
£		£
	Income:	
50,687	Room Hire	21,094
106	Bank Interest	57
---	Covid 19 Discretionary Grant	3,000
---	Toilet Twinning Donations	480
<u>2</u>	Miscellaneous	<u>---</u>
50,795		24,631
	Less:	
	Premises Costs	
(212)	Water	1,076
1,754	Light & Heat: Gas	1,195
2,129	Electricity	<u>1,154</u>
		3,425
	Repairs & Renewals	
470	Property	---
1,693	General	982
501	Fire & Electrical Maintenance	777
115	Plumbing & Heating Repairs	114
542	Alarm Maintenance	567
16,707	Cleaning and Waste	5,529
495	Pest Control	540
732	Dishwasher Expenses	130
---	..Door Maintenance	244
133	..Hot Water Boiler	<u>---</u>
		8,883
	Administration	
11,013	Parish Administration	9,159
700	Telephone & Broadband	629
1,992	Insurance	<u>2,030</u>
		11,818
	Other Expenses	
2,196	Legal & Professional	---
---	Toilet Twinning Donation	480
40	Miscellaneous	<u>109</u>
		589
	Depreciation	
4,534	Boiler	---
747	Thermostat	---
---	Laptop Computer	551
---	Height Restriction Barrier	<u>2,904</u>
		<u>3,455</u>
<u>46,281</u>		<u>28,170</u>
£ <u>4,514</u>	Excess Income over Expenditure/ Expenditure over Income	£ (<u>3,539</u>)
	Exceptional Income:	
£ <u>2,696</u>	Interest from Proceeds of Land Sale	£ <u>2,056</u>

St Paul's Parish Room Trust

Balance Sheet as at 31 December 2020

<u>2019</u>		<u>2020</u>
£		£
	CURRENT ASSETS	
2,064	Debtors & Prepayments	2,324
<u>41,899</u>	Bank Accounts	<u>40,854</u>
43,963		43,178
	Less:	
	CURRENT LIABILITIES	
<u>4,896</u>	Creditors, Accruals & Income in Advance	<u>5,569</u>
£ 39,067		£ 37,609
£	<u>CAPITAL ACCOUNT</u>	£
	Capital at 1 January 2020:	
8,606	General Funds:	15,035
4,372	Plus: Transfer of Funds from Land Sale Proceeds	2,196
---	HMRC Refund	25
<u>2,257</u>	50% Share of Profit to Reserves	<u>---</u>
15,235		17,256
200	Minus: Transfer of Funds to Grant Fund	--
---	Loss for the Year	<u>3,539</u>
<u>200</u>		<u>3,539</u>
15,035		13,717
23,451	Plus:	21,775
<u>2,696</u>	Accumulated Interest from Land Sale Proceeds	<u>2,056</u>
26,147	Plus: Current Interest from Land Sale Proceeds	23,831
4,372		<u>2,196</u>
21,775	Minus: Transfer to General Funds	21,635
---	Plus:	2,257
200	Funds Available for Grants	---
<u>2,257</u>	Plus: Transfer of Funds to Grant Fund	<u>---</u>
2,457	50% Share of Profit for the Year	2,257
200		---
<u>2,257</u>	Minus: Grants paid in the Year	<u>2,257</u>
£ 39,067		£ 37,609

St Paul's Parish Room Trust

Accounts for the Year Ended 31 December 2020

Profit Adjustment:

Loss per Accounts	£ (3,539)
Add on: Exceptional Income	<u>2,056</u>
	(1,483)
Add Back: Depreciation	<u>3,455</u>
Adjusted Profit for the Year	£ <u>1,972</u>

INDEPENDENT EXAMINER'S REPORT TO THE ACCOUNTS OF
ST PAUL'S PARISH ROOM TRUST
FOR THE YEAR ENDED 31 DECEMBER 2020

I have examined the Income and Expenditure Account for the Year Ended 31 December 2020 and the Balance Sheet as at 31 December 2020. I have also reviewed the accounting records kept by the charity. My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(7)(b) of the Charities Act 1993.

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respects the requirements to keep accounting records in accordance with section 41 of the Act; and to prepare accounts which accord with the accounting records and comply with the requirements of the Act and the Regulations have not been met; or
- (2) to which, in my opinion, attention should have been drawn in order to enable a proper understanding of the accounts to be reached.

RCH Morton

.....
RCH Morton. ACMA

15/3/2021

.....
Date

3 Freesia Close
Wokingham,
RG41 3NE