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 2025, 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: 17th September 2026

St Paul's Community Hall

Annual Report for 2025
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 (resigned 30 November 2025); Fiona Cole (appointed 20 August 2025) and Gavin Mack (appointed 20 August 2025).

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 was 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. A new lease has been negotiated in 2026 for a further fifteen years (from 20th February 2026) at an annual rent of £50,208.

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 2024, the Trustees gave grants to St Paul's PCC in order to continue their historic support of the community pastor post (£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 (Kingston Churches Action on Homelessness), a local charity supporting the homeless.

In 2025, the annual support for the community pastor position was repeated at £10,000 with a commitment to increase it to £12,500 in 2026 in recognition of increases in both historic pay awards and employer insurance costs. A further grant of £10,000 was given to St Paul's PCC in 2025 towards the cost of upgrading the sound, video and PC control systems used in church activities including the broadcast of weekly services to those unable to attend in person. A grant of £4,100 was again made to KCAH (Kingston Churches Action on Homelessness), a local charity supporting the homeless.

The Trustees have also reviewed their reserves policy (set in 2023) of retaining a minimum fund of £30,000 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 given the recent renewal of the lease, no further increase was required.

The level of the designated development fund (£43,728 since December 2022) was reviewed in December 2025: it was agreed that while the Trustees remained supportive of prioritising improvement work around the kitchen and toilets in the church, no further designation of funds was required until the latest project proposals had been fully costed and reviewed (expected to be early 2027).

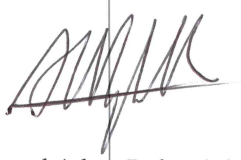
Trustees' responsibilities in relation to the financial statements:

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: 17th September 2026

ST. PAUL'S COMMUNITY HALL

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31st December 2025

	2025	2024
INCOME FROM CHARITABLE ACTIVITIES		
Rental income (note 4)	41,000	41,000
Income from investments	3,669	3,524
TOTAL INCOMING RESOURCES	**44,669**	**44,524**
EXPENDITURE ON CHARITABLE ACTIVITIES		
Grants and donations payable (note 2)	24,100	23,100
Hall administrative costs (note 4)	0	0
TOTAL RESOURCES USED	**24,100**	**23,100**
NET PROFIT	**20,569**	**21,424**
BALANCE AT 1 JANUARY	**105,016**	**83,592**
BALANCE AT 31 DECEMBER	**125,585**	**105,016**

ST.PAUL'S COMMUNITY HALL BALANCE SHEET
At 31st December 2025

	2025	2024
CURRENT ASSETS		
Current Account	8,995	41,652
Deposit Account	118,356	65,182
Accrued interest income	328	276
CURRENT LIABILITIES		
Deferred income	(2,094)	(2,094)
NET ASSETS	**125,585**	**105,016**
FUNDS:		
General Fund (Unrestricted):		
1 January	61,288	39,864
Retained profit	20,569	21,424
31 December	**81,857**	**61,288**
Designated Parish Development Fund (Unrestricted)		
1 January	43,728	43,728
Expenditure in year	0	0
31 December	**43,728**	**43,728**
Total Funds	**125,585**	**105,016**

Approved by the Trustees on 17th September 2026 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 2025

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 £20,569 for the year. The trustees are of the view that the reserves of £125,585 together with a new 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

	2025	2024
Grant paid to St Paul's PCC re community pastor	10,000	10,000
Grant paid to St Paul's re curate housing	-	9,000
Grant paid to St Paul's PCC re upgrade of sound, video and PC control systems	10,000	-
Grant payable to local homeless charity (KCAH)	4,100	4,100
	24,100	23,100

3. TRUSTEES and EMPLOYEES

The trust had no employees in the period (2024-none) and the Trustees received no remuneration or expenses for their services (2024- none).

4. COMMITMENTS

The Community Hall is let under a tenant-repairing lease to 197 Limited, a company providing nursery education to local children, under which all the Hall overheads are paid by the tenant. A new 15-year lease has been negotiated in 2026 (with five-yearly rent reviews) and an increased rent, effective from February 2026, of £50,208 p.a.