

**Company No 3113139**  
**Registered Charity No 1050670**

# **Two Towers Trust**

**A Company Limited by Guarantee  
and not having a Share Capital**

**Report of the Trustees and  
Statement of Accounts  
for the year ended 31 August 2025**

## **Two Towers Trust**

### **Company Information**

#### **Directors and Trustees**

Mr K Boorman

Mr K R Bentall

Mrs V A Boorman

Mr D Harding

Mr K Leech

Mrs H Leech

Mrs R Smith

Dr P Lock

Miss J Rogers

Mr I Gallagher

Mrs A Wing

Chairman

Treasurer

Secretary

#### **Secretary**

Mrs V A Boorman

#### **Company Number 3113139**

#### **Charity Number 1050670**

#### **Registered Office**

St Clement's Church

Swan Terrace

Hastings

TN34 3HT

#### **Bankers**

CAF Bank Limited

25 Kings Hill Avenue

Kings Hill

West Malling

ME19 4JQ

## **Trustees Report**

The Trustees present their report and the financial statements of the charity for the year ended **31 August 2025**. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

### **Directors and Trustees**

Mr D Harding	Mr K R Bental
Mr K Boorman	Mrs A Wing
Mrs V A Boorman	Dr P Lock
Mr K Leech	Miss J Rogers
Mrs H Leech	Mr I Gallagher
Mrs R Smith	

### **Principal Address**

All correspondence should be sent to Mrs V A Boorman, 97 Old London Road, Hastings, TN35 5LY

### **Public Benefit**

The main activities undertaken to further the charity's purposes for the public benefit are set out in the Objects below. The trustees have had regard to the Charity Commission's guidance on public benefit.

### **Achievements and Performance**

The trustees are pleased to report that the Trust has in this year been able to contribute £14.783 for repairs at All Saints Church. The trustees would also like to place on record their grateful thanks to the estate of the late Michael Plumb whose generosity was to leave the 2 Towers Trust just over £25.000, then those people who who have donated so handsomely this year, the sum of £2701.93 having been received. We are also very grateful to our small team of fundraisers, whose efforts have resulted in £2961.89 being raised this year.

### **Governing Document**

The Company was incorporated on 12 October 1995 and is administered in accordance with the Memorandum and Articles of Association.

### **Objects**

The objects for which the Trust is established are:

- 1 For the restoration, preservation, repair, maintenance, improvement, beautification and reconstruction for the public worship of the Churches of St Clement and All Saints, Hastings, in the Diocese of Chichester in the County of East Sussex, (the Churches), and of the monuments, fittings, fixtures, stained glass, furniture, ornaments and chattles in the Churches and the Churchyards belonging to the Churches.

## **Two Towers Trust**

### **Trustees Report**

#### **Objects (continued)**

- 2 For the benefit of the people of the County of East Sussex and in the Diocese of Chichester to preserve, prepare, maintain, improve, beautify and reconstruct the Churches and buildings of historical importance or architectural value in the event of the Churches, (either of them), being declared redundant by a Pastoral Scheme made under the Pastoral Measure 1983 (or any statutory modification or re-enactment thereof), or otherwise ceasing to be used regularly for public worship and the monuments, fittings, fixtures, stained glass, furniture, ornaments and chattels in the Churches and of the Churchyards belonging to the Churches.

#### **Financial Performance and reserves**

The policy of the Trustees is to consider all applications for financial assistance from the Parochial Church Council of St Clement and All Saints, Hastings, as long as these fall within the objects as defined in the Memorandum and Articles of Association. Grants will then be made subject to the availability of funds. As at 31 August 2024 the trust funds totalled £12199.98 (2023 - £6025.50) which is invested with CAF Bank Limited.

#### **Risk Analysis**

The major risks to which the Charity is exposed, as defined by the Trustees, have been reviewed and systems are in place to mitigate these risks.

This report has been prepared in accordance with the special provisions of Part 15 Chapter 1 of the Companies Act 2006 relating to small companies.

This report was approved by the Board on 30th September 2025 and signed on its behalf by

signed

.....  
K Boorman  
Chairman and Director

**Two Towers Trust****Statement of Financial Activities  
for the year ended 31 August 2025****Combined Gold and Cash accounts**

	<b>2024</b>	<b>2025</b>
	<b>£</b>	<b>£</b>
<b><u>Incoming resources</u></b>		
Legacy	<b>0</b>	<b>25,254</b>
Donations	<b>5,949</b>	<b>2,702</b>
Fundraising	<b>3,694</b>	<b>2,962</b>
Interest on deposits	<b>40</b>	<b>262</b>
<b><u>Total incoming resources</u></b>	<b>9,682</b>	<b>31,179</b>
<b><u>Resources expended</u></b>		
Donations	<b>3,445</b>	<b>14,783</b>
Fundraising and publicity	<b>0</b>	<b>0</b>
Administration	<b>0</b>	<b>150</b>
Bank charges	<b>63</b>	<b>63</b>
<b><u>Total resources expended</u></b>	<b>3,508</b>	<b>14,996</b>
<b><u>Net incoming resources for the year</u></b>	<b>6,175</b>	<b>16,184</b>
Balance brought forward 1 September 2024	<b>6,025</b>	<b>12,200</b>
<b><u>Balance carried forward 31 August 2025</u></b>	<b>12,200</b>	<b>28,384</b>

**Payment details**

<b>date</b>	<b>Cheque</b>	<b>paid for</b>	<b>paid to</b>	<b>amount</b>
7/1/2025	CQ51	South Porch - D Cheal	PCC	£1,175.00
7/6/2025	CQ52	South Porch - Major repair	PCC	£13,608.00
7/6/2025	CQ53	Companies House administration	KRB	£150.00

**£14,933.00**

**Balance Sheet**  
**as at 31 August 2025**

	<b>2025</b>	<b>2024</b>
	£	£
<b><u>Current assets</u></b>		
Cash at CAF Cash account	<b>1,853</b>	<b>11,157</b>
Cash at CAF Gold account	<b>26,533</b>	<b>1,043</b>
	<hr/>	<hr/>
<b><u>Net assets</u></b>	<b>28,386</b>	<b>12,200</b>
	<hr/>	<hr/>
<b><u>Reserves</u></b>		
<b><u>Restricted funds</u></b>	<b>0</b>	<b>5,000</b>
<b><u>Unrestricted funds</u></b>	<b>28,386</b>	<b>7,200</b>
	<hr/>	<hr/>
<b><u>TOTAL FUNDS at 31/08/25</u></b>	<b>28,386</b>	<b>12,200</b>
	<hr/>	<hr/>

For the year ended 31 August **2025** the Company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and for the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Prepared and presented by

signed .....  
K Bentall  
Treasurer and Director

This report was approved by the Trustees on 30th September 2025 and signed on its behalf by

signed  
K Boorman  
Chairman and Director

**Notes to the Financial Statements**  
**for the year ended 31 August 2025**

**1      Accounting policies**

**Basis of preparation of the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland, the and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.
- the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d).

**Incoming resources**

All income is accounted for as received by the Charity.

**Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

**Fund accounting**

All funds are unrestricted funds and can be used in accordance with the charitable objectives at the discretion of the trustees.

**2      Trustee remuneration and expenses**

No trustees received any remuneration or expenses during the year. The payment of £150 to KRB as treasurer was re-imbursement of monies he had personally paid to Companies House

**Company No 3113139**  
**Registered Charity No 1050670**

**Two Towers Trust**

**A Company Limited by Guarantee  
and not having a Share Capital**

**Report of the Trustees and  
Statement of Accounts  
for the year ended 31 August 2019**



## Directors and Trustees

D Harding  
K R Bentall  
K R Bentall  
K Boorman  
Mrs V Boorman  
K Leech  
Mrs H Leech  
Mrs R Smith

Chairman  
Treasurer  
Secretary

**Company Number 3113139**

**Charity Number 1050670**

### Registered Office

Parish Office  
All Saints Lower Hall  
The Bourne  
Hastings  
TN34 3BG

### Bankers

CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Maling  
ME19 4JQ

## Directors and Trustees

D Harding  
K Boorman  
Mrs V Boorman  
K Leech  
Mrs H Leech  
Mrs R Smith  
K R Bentall  
S P Graves FCA

resigned 26 July 2019

## Principal Address

All correspondence should be sent to Mr K R Bentall, Flat 11 Bourne Court, Hastings, TN34 3UZ.

## Public Benefit

The main activities undertaken to further the charity's purposes for the public benefit are set out in the Objects below. The trustees have had regard to the Charity Commission's guidance on public benefit.

## Achievements and Performance

The trustees are satisfied with the fund raising achievements and performance of the Charity during the year.

## Governing Document

The Company was incorporated on 12 October 1995 and is administered in accordance with the Memorandum and Articles of Association.

## Objects

The objects for which the Trust is established are:

- <sup>1</sup>For the restoration, preservation, repair, maintenance, improvement, beautification and reconstruction for the public worship of the Churches of St Clements and All Saints, Hastings, in the Diocese of Chichester in the County of East Sussex, (the Churches), and of the monuments, fittings, fixtures, stained glass, furniture, ornaments and chattels in the Churches and the Churchyards belonging to the Churches.

## Trustees Report

## Objects (continued)

- <sup>2</sup>For the benefit of the people of the County of East Sussex and in the Diocese of Chichester to preserve, prepare, maintain, improve, beautify and reconstruct the Churches and buildings of historical importance or architectural value in the event of the Churches, (either of them), being declared redundant by a Pastoral Scheme made under the Pastoral Measure 1983 (or

any statutory modification or re-enactment thereof), or otherwise ceasing to be used regularly for public worship and the monuments, fittings, fixtures, stained glass, furniture, ornaments and chattels in the Churches and of the Churchyards belonging to the Churches.

## Financial Performance and reserves

The policy of the Trustees is to consider all applications for financial assistance from the Parochial Church Council of St Clements and All Saints, Hastings, as long as these fall within the objects as defined in the Memorandum and Articles of Association. Grants will then be made subject to the availability of funds. As at 31 August 2019 the funds totalled £125,651 (2018 - £41593) which is invested with CAF Bank Limited.

## Risk Analysis

The major risks to which the Charity is exposed, as defined by the Trustees, have been reviewed and systems are in place to mitigate these risks.

This report has been prepared in accordance with the special provisions of Part 15 Chapter 1 of the Companies Act 2006 relating to small companies.

This report was approved by the Board on 25/11/2019 and signed on its behalf by

D Harding  
Chairman

## Two Towers Trust

### Statement of Financial Activities for the year ended 31 August 2019

	2019	2018
	£	£
<b>Incoming resources</b>		
Legacy	82,152	0
Donations	795	696
Membership fees	185	60
Fundraising	2,817	3,727
Interest on deposits	77	19

<b>Total incoming resources</b>	86,026	4,502
<b>Resources expended</b>		
Donations	1,535	500
Fundraising and publicity	373	673
Administration	0	13
Bank charges	60	- 60
<b>Total resources expended</b>	1,968	1,246
<b>Net incoming resources for the year</b>	84,058	3,256
Balance brought forward 1 September 2018	41,593	38,337
<b>Balance carried forward 31 August 2019</b>	<b>125,651</b>	<b>41,593</b>

**Balance Sheet  
as at 31 August 2019**

	2019	2018
	£	£
<b>Current assets</b>		
Cash at CAF Cash account	6,041	4,114
Cash at CAF Gold account	119,611	37,479
<b>Net assets</b>	125,651	41,593
<b>Reserves</b>		
<b>Unrestricted funds</b>	<b>125,651</b>	<b>41,593</b>

For the year ended 31 August 2017 the Company was entitled to the exemption from audit under section 477 of the companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and for the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board and signed on its behalf by

D Harding  
Chairman

**Notes to the Financial Statements  
for the year ended 31 August 2019**

**1 Accounting policies**

**Basis of preparation of the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland, the and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

## **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d).

### **Incoming resources**

All income is accounted for as received by the Charity.

### **Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

### **Fund accounting**

All funds are unrestricted funds and can be used in accordance with the charitable objectives at the discretion of the trustees.

## **2 Trustee remuneration and expenses**

No trustees received any remuneration or expenses during the year (2018/9 - nil).

## **Independent examiner's report to the trustees of Two Towers Trust**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2019, which are set out on pages 4 to 6.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').

In carrying out my examination I have followed the 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:

- 1            accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2            the accounts do not accord with those records; or
- 3            the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4            the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

S Graves ACA  
27 All Saints Street  
Hastings  
TN34 3BJ

Date: