

# Tunbridge Wells Presbyterian Church

(Previously known as: Emmanuel Anglican Church - Tunbridge Wells)

## Report and Accounts Year ended 30 June 2024

**Stewardship**   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
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**TUNBRIDGE WELLS PRESBYTERIAN CHURCH**  
**LEGAL & ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

ADDRESS FOR CORRESPONDENCE	7 Roundhill Road Tunbridge Wells Kent TN2 5HH
GOVERNING DOCUMENT	CIO Constitution Registered 5th July 2018
CHARITY REGISTRATION NUMBER	1179073
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Rev. Dr. Peter T. Sanlon (Chairman) Mr. David G. Gazzard (Resigned 10th July 2024) Mr. Robert Mole Mr. Andrew John Tyler (Resigned 31st January 2025) Mr Ivan Carson(Appointed 10th July 2024)
INDEPENDENT EXAMINER	Lisa Darby FCA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

**INDEX**

Page 1	Legal & Administrative Details
Pages 2-3	Trustees' Report
Page 4	Independent Examiner's Report
Page 5	Receipts and Payments Account
Page 6	Statement of Assets & Liabilities
Pages 7-8	Notes to the Accounts

## **TUNBRIDGE WELLS PRESBYTERIAN CHURCH**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 30 JUNE 2024**

The Trustees have pleasure in submitting the Report and Accounts for the year ended 30th June 2024.

#### **Objects of the charity**

The charity, which is a church, is governed by a constitution and is constituted as a charitable incorporated organisation. The charity's principal objects, as set out in its governing document, are:

- a) to advance the Christian faith, primarily but not exclusively, within the Tunbridge Wells and the surrounding neighbourhood
- b) Other charitable purposes as shall, in the opinion of the trustees, put into practice the Christian faith including, but not limited to, the relief of need, hardship, sickness and the provision of Education and social welfare.

The trustees note that the Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to bring a blessing to the area in which they lived. Our trustees, officers and members are committed to the restoration of those New Testament principles. It is not alone in this, it is one of many Churches in the area, country and all over the world that is re-discovering the excitement of knowing Jesus Christ. The vision is to see the people come into this experience of knowing Jesus as their Lord, Saviour and friend. Emanuel Anglican Church Tunbridge Wells changed its name to Tunbridge Wells Presbyterian Church on 23rd May 2024. The Minister and trustees had come to see the name change as necessary to promote the objects of the charity – another church in the town has taken the same name as us which causes confusion, and the proposed new name reflects our current outlook as a church and has an outward looking concern for the town we serve.

#### **Summary of the charity's main activities and achievements**

To further the above objects and vision, the charity's main activities and achievements were as follows:

Throughout the year the church has met in the buildings of the Number One Community Trust (Number One) on the Showfields Estate in Tunbridge Wells, under a Hiring Agreement between Number One and EAC dated 8th March 2018 and amended on 1st May 2022. This agreement also covered the Café/Lounge area and the Main Hall if needed. Children enjoy age appropriate Sunday school classes during the year, most Sundays of the year. Our congregation comprises people of all ages, from infants to senior citizens.

The Church supported the community work organised by Number One by providing activities for young people on the estate at fun days; volunteering in the community cafe and helping provide food for the food bank.

Mid week home groups for further teaching and support have been running, led by volunteers. The fortnightly youth group has been appreciated by the teenagers and has included meals, outings and Bible studies.

In December 2023 the church was asked by Tunbridge Wells Borough Council and Kent County Council to take over the running of Number One which was facing financial difficulties. This was agreed to by the church as it underpinned our tenancy and broadened opportunities for our outreach and support to the local community.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

The Trustees are deeply conscious that the establishment of EAC has been a Spiritual journey and we continue in our prayers in faith that the Lord will continue to bless us in the future.

With this in mind the trustees began a dialogue during the year with EPCEW to explore the benefits to our ministry of becoming a Presbyterian church. These discussions are ongoing.

## Financial review

The income for the year was £106,250. This was an increase of £34,552 compared to the previous year (£71,698).

The expenditure for the year, at £73,031, was an increase of £4,993 on the previous year (£68,038). This has resulted in a surplus of £33,219 for the year and increased funds held to £115,698 as at 30th June 2024 of which £113,508 is unrestricted and can be used for any charitable purpose.

## Reserves policy

The Trustees are conscious of the need to maintain budgetary control and regular reports are considered. Finances are considered to be satisfactory for the church's needs and many thanks are due to all in the congregation who have committed to regular giving. In addition, various items of equipment and furnishings have been given to the church which has greatly relieved the costs.

The trustees have determined that the charity should aim to hold adequate amounts of unrestricted cash so that the charity could continue to operate should income and / or expenditure vary adversely. The trustees believe it is prudent to hold at least 6 months running costs in reserves at all times which would equate to approximately £37,000. At the year end, the charity held unrestricted cash of £113,508 and the trustees have assessed this to be adequate.

## Governance

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. New, suitably qualified, trustees are recruited and appointed by the existing trustees by a majority vote. The day to day management of the church is the responsibility of the trustees who support the minister, and are in regard to their pastoral spiritual roles known as the elders.

## Risk Statement

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks. □

## Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

## Approval

This report was approved by the trustees and signed on their behalf by:



[P. Sanlon \(Mar 25, 2025 10:53 GMT\)](#)

Rev. Dr. Peter Sanlon

Date: Mar 25, 2025

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**TUNBRIDGE WELLS PRESBYTERIAN CHURCH**

I report to the trustees on my examination of the accounts of Emmanuel Anglican Church - Tunbridge Wells ('the charity') for the year ended 30th June 2024 on pages 5 to 8 following.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity'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 2011 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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

**Lisa Darby**  
**Lisa Darby FCA**

Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

Date: Mar 26, 2025

**TUNBRIDGE WELLS PRESBYTERIAN CHURCH**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
<b><i>Income receipts</i></b>					
Donations, legacies and grants		73,933	500	74,433	67,738
Gift aid receipts		31,462	125	31,587	-
Income from charitable activities		-	-	-	3,960
Bank Interest		230	-	230	-
<b><i>Total receipts</i></b>		<b>105,625</b>	<b>625</b>	<b>106,250</b>	<b>71,698</b>
<b><i>Payments</i></b>					
Payments in relation to charitable activities undertaken directly	2	72,781	250	73,031	68,038
<b><i>Total payments</i></b>		<b>72,781</b>	<b>250</b>	<b>73,031</b>	<b>68,038</b>
Net of receipts / (payments) before		32,844	375	33,219	3,660
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>32,844</b>	<b>375</b>	<b>33,219</b>	<b>3,660</b>
Cash funds as at last year end		80,664	1,815	82,479	78,819
<b>Cash funds at this year end</b>	A	<b>113,508</b>	<b>2,190</b>	<b>115,698</b>	<b>82,479</b>

The notes on pages 7 -8 form part of these accounts.

**TUNBRIDGE WELLS PRESBYTERIAN CHURCH**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	Unrestricted funds £	Restricted funds £	2024 £	2023 £
<b>A Cash funds</b>				
Cash at bank with immediate access	100,318	2,190	102,508	82,479
Notice deposits	13,190	-	13,190	-
	<u><b>113,508</b></u>	<u><b>2,190</b></u>	<u><b>115,698</b></u>	<u><b>82,479</b></u>
		-		
<b>B Other monetary assets</b>				
Gift aid due to charity	3,778	-	3,778	19,739
	<u><b>3,778</b></u>	<u><b>-</b></u>	<u><b>3,778</b></u>	<u><b>19,739</b></u>
<b>C Liabilities</b>				
Fee for Independent Examination	1,110	-	1,110	1,980
Accruals	349	-	349	-
Payroll liabilities	-	-	-	2,895
	<u><b>1,458</b></u>	<u><b>-</b></u>	<u><b>1,458</b></u>	<u><b>4,874</b></u>

**D Assets retained for charity's own use**

	Fund to which asset belongs	Valuation £
Church Equipment	General Fund	8,853

Church Equipment has been included at its current value as estimated by the trustees.

**E Guarantees and secured debts**

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf

by P. Sanlon date Mar 25, 2025  
P. Sanlon (Mar 25, 2025 10:53 GMT)  
 Rev. Dr. Peter Sanlon

The notes on pages 7 -8 form part of these accounts.

# TUNBRIDGE WELLS PRESBYTERIAN CHURCH

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2024

### 1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	Unrestricted funds £	Restricted Funds £	2024 £	Total 2023 £
<b>2 Payments in relation to charitable activities undertaken directly</b>				
Employment costs	57,218	-	57,218	51,952
Property costs	4,610	-	4,610	7,125
Ministry Expenses	2,326	-	2,326	2,462
Insurance	405	-	405	390
Legal & Professional Fees	2,046	-	2,046	138
Weekend Away	-	-	-	4,543
Building Costs	3,045	-	3,045	-
Pastoral support	-	250	250	500
	1,722	-	1,722	1,428
Travel	1,410	-	1,410	-
	<u>72,781</u>	<u>250</u>	<u>73,031</u>	<u>68,038</u>

### 3 Transactions with related parties

Rev. Dr. Peter Sanlon served as the church leader and was paid £36,813 inclusive of pension (2023: £31,323) for serving in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

In addition the charity incurred expenditure totalling £17,400 (2023: £17,400) for rent and £3,005 (2023: £3,230) for water & council tax in respect of the provision of accommodation (which is customary for ministers) to Rev Dr. Peter Sanlon who is the church leader so that he could better perform his duties. This rent payment was made under a leaseback arrangement with Rev. Dr. Peter Sanlon as is permitted in the governing document under section 6.5.

During the year Tunbridge Wells Presbyterian Church was asked to take over responsibility for running the Number One Community Trust. The church rents a space in the Number One Community Trust building. The rent paid during this period was £4,610 (2023 £7,125) Rev Dr. Peter Sanlon, Ivan Carson and Robert Mole are also trustees of the Number One Community Trust, although they are run as separate entities.

There were no other transactions with trustees or related parties during the year.



**TUNBRIDGE WELLS PRESBYTERIAN CHURCH**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 30 JUNE 2024**

**4 Movement of funds**

	Balance at 1 July 2023	Receipts £	Payments £	Transfers £	Balance at 30 Jun 2024 £
<b>General funds</b>	67,649	105,395	(69,736)	-	103,308
<b>Designated funds</b>					
Building Fund	13,015	230	(3,045)	-	10,200
	<u>80,664</u>	<u>105,625</u>	<u>(72,781)</u>	<u>-</u>	<u>113,508</u>
<b>Restricted funds</b>					
Pastoral Support Fund	300	625	(250)	-	675
Minister Training Fund	1,515	-	-	-	1,515
	<u>1,815</u>	<u>625</u>	<u>(250)</u>	<u>-</u>	<u>2,190</u>
Total funds	<u>82,479</u>	<u>106,250</u>	<u>(73,031)</u>	<u>-</u>	<u>115,698</u>

**Restricted Funds**

Pastoral Support Fund is to be used for pastoral support work.

Minister Training Fund is to be used for the training expenses of Ministers