

Tunbridge Wells Presbyterian Church

Report and Accounts
Year ended 30 June 2025

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

TUNBRIDGE WELLS PRESBYTERIAN CHURCH
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 JUNE 2025

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 2025

The Trustees have pleasure in submitting the Report and Accounts for the year ended 30th June 2025.

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. 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.

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.

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.

Since December 2023, at the request of Tunbridge Wells Borough Council and Kent County Council, TWPC has been looking after Number One Community Centre.

The Church has overseen significant building works and repairs to the Centre and has provided both financial support and practical refurbishment work through the use of volunteers.

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 TWPC has been a Spiritual journey and we continue in our prayers in faith that the Lord will continue to bless us in the future.

The trustees had been exploring membership of EPCEW to understand the benefits to our ministry of joining that Presbyterian organisation. Following a proposed merger of EPCEW with IPC, trustees decided not to progress EPCEW membership until the implications of the proposed merger can be understood.

Financial review

The income for the year was £91,034 with Gift Aid provisions. This was a decrease of £15,216 compared to the previous year (£106,250). The main reason for such a large decrease in income was due to the timings of gift aid claims from previous years. In 2024 we made gift aid claims for 2022 and 2023

The expenditure for the year, at £97,603 was an increase of £24,572 on the previous year (£73,031). the main reason for the increase in expenditure was due to building improvement works on the Number One Community Trust Building to enable us to better serve our community. These building costs totalled £24,314. This included a grant of £13,000 towards VAT costs incurred by the Number One Community Trust. This has resulted in a deficit of £6,569 for the year and decreased funds held to £109,129 as at 30th June 2025 of which £106,668 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 relieved the costs.

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

P. Sanlon (Dec 8, 2025 22:48:17 GMT)

Rev. Dr. Peter Sanlon

Date: Dec 8, 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 Tunbridge Wells Presbyterian Church ('the charity') for the year ended 30th June 2025 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 (Dec 9, 2025 13:58:26 GMT)

Lisa Darby FCA

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Dec 9, 2025

TUNBRIDGE WELLS PRESBYTERIAN CHURCH
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2025 £	2024 £
<i>Income receipts</i>						
Donations, legacies		71,280	-	-	71,280	74,433
Grants		-		6,545	6,545	-
Gift aid receipts		12,822	-	-	12,822	31,587
Bank Interest			387	-	387	230
<i>Total receipts</i>		<u>84,102</u>	<u>387</u>	<u>6,545</u>	<u>91,034</u>	<u>106,250</u>
<i>Payments</i>						
Payments in relation to charitable activities undertaken directly	2	73,289	5,040	6,274	84,603	73,031
Grants paid in relation to charitable activities undertaken by others	3		13,000	-	13,000	-
<i>Total payments</i>		<u>73,289</u>	<u>18,040</u>	<u>6,274</u>	<u>97,603</u>	<u>73,031</u>
Net of receipts / (payments) before		10,813	(17,653)	271	(6,569)	33,219
Transfers between funds		(7,453)	7,453	-	-	-
Net movement in funds		<u>3,360</u>	<u>(10,200)</u>	<u>271</u>	<u>(6,569)</u>	<u>33,219</u>
Cash funds as at last year end		103,308	10,200	2,190	115,698	82,479
Cash funds at this year end	A	<u>106,668</u>	<u>-</u>	<u>2,461</u>	<u>109,129</u>	<u>115,698</u>

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 2025

	Unrestricted funds £	Restricted funds £	2025 £	2024 £
A Cash funds				
Cash at bank with immediate access	93,095	2,461	95,556	102,508
Notice deposits	13,573	-	13,573	13,190
	106,668	2,461	109,129	115,698
		-		
B Other monetary assets				
Gift aid due to charity	2,394	-	2,394	3,778
	2,394	-	2,394	3,778
C Liabilities				
Fee for Independent Examination	1,320	-	1,320	1,110
Accruals	-	-	-	349
Payroll liabilities	1,950	-	-	-
	3,269	-	1,320	1,458.48

D Assets retained for charity's own use

	Fund to which asset belongs	Valuation £
Church Equipment	General Fund	6,808

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 **Dec 8, 2025**
P. Sanlon (Dec 8, 2025 22:48:17 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 2025

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 £	2025 £	Total 2024 £
2 Payments in relation to charitable activities undertaken directly				
Employment costs	57,358	-	57,358	57,218
Property costs	4,680	-	4,680	4,610
Equipment	1,499	-	1,499	-
Ministry Expenses	3,074	-	3,074	2,326
Insurance	482	-	482	405
Legal & Professional Fees	1,332	-	1,332	2,046
Weekend Away	110	-	110	-
Building Costs	5,040	6,274	11,314	3,045
Pastoral support	-	-	-	250
Administration	1,627	-	1,627	1,722
Travel	3,128	-	3,128	1,410
	<u>78,329</u>	<u>6,274</u>	<u>84,603</u>	<u>73,031</u>

3 Grants paid in relation to charitable activities undertaken by others

Number One Community Trust	UK	13,000	-	13,000	-
		<u>13,000</u>	<u>-</u>	<u>13,000</u>	<u>-</u>

4 Transactions with related parties

Rev. Dr. Peter Sanlon served as the church leader and was paid £36,488 inclusive of pension (2024: £36,813) 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 (2024: £17,400) for rent and £3,469 (2024: £3,005) 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.

Since December 2023 the church has been responsible for the running of the Number One Community Trust (a separate charity). The church rents a space in the Number One Community Trust building. The rent paid during this period was £4,680 (2024 £4,610). The church spent £24,313.93 over the year on improvements to the building these comprised of £5,040 for Architect drawings, a grant of £13,000 (2024 £0) towards VAT costs of the Number One Community Trust and £6,273.93 on the refurbishment of the youth room. The refurbishment of the building served the objects of both charities and the trustees felt they could contribute to the costs to better serve their community. The refurbishment of the youth room was funded through two grants which the church received for this purpose, see youth room restricted fund. 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 2025

5 Movement of funds

	Balance at 1 July 2024	Receipts £	Payments £	Transfers £	Balance at 30 Jun 2025 £
General funds	103,308	84,102	(73,289)	(7,453)	106,668
Designated funds					
Building Fund	10,200	387	(18,040)	7,453	0
	<u>113,508</u>	<u>84,489</u>	<u>(91,329)</u>	<u>-</u>	<u>106,668</u>
Restricted funds					
Pastoral Support Fund	675	-	-	-	675
Minister Training Fund	1,515	-	-	-	1,515
Youth Room Fund	-	6,545	(6,274)	-	271
	<u>2,190</u>	<u>6,545</u>	<u>(6,274)</u>	<u>-</u>	<u>2,461</u>
Total funds	<u>115,698</u>	<u>91,034</u>	<u>(97,603)</u>	<u>-</u>	<u>109,129</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

Youth Room Fund is to be used for renovating the Youth Room