

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST JOHN, TUNBRIDGE WELLS**

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

St John's Church Office, Amherst Road, Tunbridge Wells, Kent TN4 9LG

Charity Registration No. 1132603

Aims and purpose

St John's, Tunbridge Wells Parochial Church Council (PCC) has the responsibility, with the incumbent, of promoting the whole mission of the Church in the parish.

In addition, the PCC, as trustees for the registered charity, is specifically responsible for the proper management of the church's resources, appointment of staff and maintenance of the church and church centre complex of St John's, Amherst Road, Tunbridge Wells.

Objectives and activities

The primary object is the promotion of the Gospel of our Lord Jesus Christ. The PCC has adopted a mission statement to express its objectives, help guide its decision making and allocate resources to activities which will support and help to fulfil its objectives:

Knowing Jesus better, making Jesus better known

St John's is a Bible believing church which seeks to glorify God - Father, Son and Holy Spirit - by:

- **Teaching** the word of God to help all ages grow in Christ.
- **Praying and caring** for everyone within our church community.
- **Sharing** the good news of Jesus Christ with our parish, our town and the world beyond.

There is a commitment to continuing this work seven days a week, on and off site, for all ages and stages of life. This work involves the staff team and many volunteers who give hundreds of hours of their time every week. We are grateful and praise God for their dedication.

The PCC is aware of their legal duty to have regard to the public benefit guidance issued by the Charity Commission and, in particular, the supplementary guidance on charities for the advancement of religion.

To this end our Sunday gatherings and midweek meetings are open to all. And through the teaching of the Bible, prayer to and praise of God, we seek to encourage church members to live out their faith in the local community and their places of work. We seek to serve the local community through funerals, marriage preparation and weddings and baby and toddler groups.

In normal circumstances our church centre is used daily, particularly by children and young people attending clubs and activities which are open to all members of the parish, with or without any church connection and for many at no charge. There is a monthly meeting to welcome people from overseas.

Safeguarding

St John's is committed to safeguarding children, young people, victims/perpetrators of domestic abuse and vulnerable adults. The PCC has adopted the Church of England's policies and best practice on safeguarding. A formal statement to adopt the House of Bishops' "Promoting a Safer Church; safeguarding policy statement" is agreed and signed by the PCC annually.

Our Parish Safeguarding Officer (PSO) is Naomi Vallely, who is supported in her role by the members of the Safeguarding Team. The PSO is the key link between the Diocese of Rochester and St John's concerning all safeguarding matters.

Our PSO is appointed by, and supports, the PCC in the delivery of the PCC's safeguarding responsibilities. This includes supporting the PCC in the delivery of its responsibilities around Safer Recruitment and People Management – for instance, by maintaining records, supporting recruitment, coordinating DBS applications (including updates to DBS status), and seeking advice from the Diocesan Safeguarding Team. In addition, our PSO liaises with the Diocesan Safeguarding Team to determine what level of Safeguarding Training is appropriate for Church Officers (both members of staff and volunteers) and to seek to ensure that this is satisfactorily completed on time.

Achievements and performance

In 2025 we were pleased to be able to have a full range of church activities.

Church attendance

There were 332 names (2024: 321) on the Electoral Roll as of 31 December 2025.

In normal circumstances we gather each Sunday at 10.30am and 6.00pm.

Average Sunday attendance in the mornings was 341 adults and in addition 135 children under 14. There would also be about 140 people viewing the service online. This compares with 338 adults, with about 126 people online, and 132 children in 2024. In the evenings the average attendance was 42; also 42 in 2024.

The preaching of the Bible, the word of God, is central to all our gatherings.

Review of the year

The PCC reaffirmed its desire to continue to work under the arrangements for alternative oversight which are provided by the Right Rev Dr Rob Munro, Bishop of Ebbsfleet.

The PCC was represented at the ReNew Conference. There was continuing support for the Rochester Good Stewards Trust as a means of providing financial support to like-minded churches.

We continue to make grants available to give people experience of full time Christian ministry and training to develop their Bible handling and teaching skills.

Brian Wong continues his leadership of the international's ministry. This ministry maintains a good number of attendees, with an average of approximately 20 attending the monthly Global Café in 2025. Brian continues his training at Cornhill. William Everingham joined as Assistant Youth and Children's Worker and commenced his training at Cornhill.

Rev Stephen Boon's secondment to St. Johns Church came to an end in August, and he returned to work full time for the Proclamation Trust.

Merv Kissoon joined the ministry team as Church Plant Developer.

Jake McLearn joined as a ministry trainee and commenced his training at Cornhill.

Laura Mobin and Linda Wong joined as admin assistants to cover a vacancy due to maternity leave.

Other important ministry leadership roles are filled by volunteers providing indispensable support for the mission of St John's.

Growth groups are an important part in the life of the church, where members meet to study the Bible and enjoy fellowship, with over 50% of church members involved in a growth group.

Good quality music has been an important element of the Sunday gatherings, and many church members have contributed through playing instruments or singing. We are grateful for the contribution of their time and talent.

Financial review

The PCC gives praise and thanks to God for his provision over many years expressed through the generous giving of the church family.

Overall income decreased slightly in 2025 by 3.45%. The anticipated deficit was slightly less than budgeted; capital reserves have reduced owing to an additional contribution to the Diocesan Parish Share. The PCC is aware of the need to hold sufficient capital reserves for at least six to eight weeks.

The PCC is excited about the prospect of expansion in Gospel ministry via a church plant and more locally focused Gospel events. This is being achieved by God's grace through the joyful generous giving by the church family.

The PCC has reviewed the charity's finances in light of the current economic conditions and considers that the charity is a going concern, a view that is also held by the independent examiner.

Reserves policy

The PCC has a policy of holding in reserve in the general fund, as far as it is able, between six to eight weeks expenditure.

With the reserves currently available this policy can be followed.

Other designated funds are held to provide adequate reserves for repairs or major renovation of assets, including provision for the costs of repairs to buildings arising from quinquennial inspections.

Risk Policy

The PCC is aware of the continuing need to assess the major risks to which the church is exposed and be satisfied that systems are in place to mitigate exposure to the major risks. A risk register has been prepared and approved by the PCC. This is kept under review by the standing committee and presented periodically to the PCC for approval.

During the year the major risks impacting upon the work of the church continued to be in the areas of governance, operational, financial, safeguarding, and public engagement. The handbook containing agreed policies and procedures on various areas is reviewed periodically.

The PCC continues to ensure that the legislation applicable to those working with children and young people is adhered to through the appointment of the Parish Safeguarding Officer working with the incumbent and the designated safeguarding leads on PCC.

Structure, governance and management

St John's Church is situated in St John's Road, Tunbridge Wells. It is part of the Diocese of Rochester within the Church of England.

The PCC is a corporate body established by the Church of England. It operates under the Parochial Church Council Powers Measure 1956 as amended and the Church Representation Rules 2020.

The method of appointment of PCC members is set out in the Church Representation Rules. The Churchwardens, the Treasurer and others with specific responsibilities for matters requiring specialist knowledge are able to attend training courses offered by the Diocese or appropriate external bodies. Reading matter on relevant topics is circulated to PCC members.

The PCC can appoint a governor to St John's Church of England Primary School in Tunbridge Wells to serve alongside the incumbent. This role is currently held by Becky Wheaton. If, as is the position at present, the incumbent chooses not to act as a governor he can appoint a substitute and he has appointed John Neville to this role.

The APCM in 2025 was held on 7th May with some people attending in person and others online via Zoom. During 2025 the PCC met 10 times.

PCC members who served from 1 January 2025 until the date of this report were:

	<u>Term of Office</u>
Incumbent:	
The Rev. Tom Nash (Chairman)	Ex-Officio
Associate Vicar	
Rev. Stephen Boon	To August 2025
Churchwardens:	
Mr John McLernon	Elected Annually
Mr Stephen Rigby	Elected Annually
General Synod Member	
Mr Andrew Smith	2021-2026
Diocesan Synod Member:	
Vacant	
Deanery Synod Members:	
Mrs Lizzy Costain	2023-2026
Mr Nick Prideaux Co-opted	2025-2026
Mrs Sue Taylor	2023-2026
Mr Steve Tunstead Treasurer	2023-2026
Mr David Watson Co-opted	2024-2026
Elected Members:	
Mr James Akroyd	2024-2026
Mr Andy Bradshaw Co-opted	2024-2025
Mrs Charissa Buggs	2024-2027
Miss Claudia Chambers	2024-2027
Mr Simon Curtis Co-opted	2024-2025
Mr James Finlayson	2025-2028
Mr John Finnis	2023-2026
Mrs Monique London	2024-2027
Mr Nick Prideaux Lay Chairman	2023-2026
Mr Alastair Simms	2025-2028
Mr David Watson	2023-2026
Mrs Hayley Watts	2025-2028
Mr Tony Whittome	2025-2028

In Attendance:

Mrs Lucy Warriner

Secretary

Mr Jono Chalklin

Associate Minister for Youth

Mr Craig Hudson

Music Director

The following committees work under the authority of the PCC:

Standing Committee

This committee is required by law and usually meets 10 times each year to transact the PCC's business between meetings, subject to direction from the PCC. It advises the PCC on strategy relating to the mission of St John's. It oversees the general finances of St John's, monitoring income and expenditure, budgeting and coordinating an annual review of our Christian financial stewardship through planned giving to the church. It may authorise emergency expenditure up to £1,200 without the prior agreement of the PCC.

Mission Committee

The committee promotes mission, Christ's Great Commission, and supports church members and linked workers involved in full time outreach at home and abroad. They keep the church family regularly updated and encourage prayer, giving and practical support for St John's mission workers. They will assist the incumbent in offering guidance to those considering Christian service, whether short or long term and the PCC in undertaking reviews, in line with our objectives, of those who receive grants from the PCC.

Estates Committee

The committee has oversight of the regular maintenance and improvement of the church site and other properties owned by the PCC, and responsibility for properties leased by the PCC. Members act as clerk of works in the supervision of work done on site.

Human Resources Committee

The committee deals with recruitment, employment, organisation and development of staff. The requirements for pension auto-enrolment have been met. All eligible staff who have not opted out are enrolled in "The People's Pension". The staff handbook is maintained and updated as required. A staff appraisal system is in operation and yearly reviews take place.

Preparation of report and accounts

The PCC is responsible for preparing the Parochial Church Council's report and the accounts in accordance with applicable law and United Kingdom accounting standards.

The law applicable to charities in England and Wales requires the PCC to prepare accounts for each financial year which give a true and fair view of the state of affairs of the church and of the incoming resources and application of resources of the church for that year.

In preparing these accounts, the PCC is 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 accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Approved by the PCC and signed on its behalf by:

Nicholas Prideaux
Vice Chair

N. Prideaux
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Date

20 April 2026
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THE ECCLESIASTICAL PARISH OF ST JOHN, TUNBRIDGE WELLS

INDEPENDENT EXAMINER'S REPORT

TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN, TUNBRIDGE WELLS

I report to the trustees on my examination of the accounts of the Parochial Church Council of the Ecclesiastical Parish of St John, Tunbridge Wells for the year ended 31st December 2025.

Responsibilities and basis of report

As the charity trustees 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 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 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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 charity 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.

S Hale

Steve Hale FCA, FCCA
For and on behalf of Perrys Audit Limited

Churchdown Chambers
Bordyke
Tonbridge
Kent TN9 1NR

27.4.26

THE ECCLESIASTICAL PARISH OF ST JOHN, TUNBRIDGE WELLS

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST DECEMBER 2025

	Note	Unrestricted general funds	Unrestricted designated funds	Restricted funds	Total 2025	Total 2024
		£	£	£	£	£
Income from:						
Donations and legacies	3	559,913	-	27,670	587,583	612,280
Charitable activities	3	92,986	-	-	92,986	92,167
Investments	3	-	4,640	-	4,640	5,255
Total income		652,899	4,640	27,670	685,209	709,702
					[2024: £678,495]	[2024: £13,729]
					[2024: £17,478]	[2024: £709,702]
Expenditure on:						
Charitable activities	4	708,435	3,379	28,774	740,588	713,015
Total resources expended		708,435	3,379	28,774	740,588	713,015
					[2024: £693,015]	[2024: £5,272]
					[2024: £14,728]	[2024: £713,015]
Gain/losses on revaluation of fixed assets	8,9	-3,518	-	-	-3,518	5,135
		[2024: £5,135]	[2024: £nil]	[2024: £nil]	[2024: £5,135]	
Net incoming resources before transfers		-59,054	1,261	-1,104	-58,897	1,822
		[2024: -£9,385]	[2024: (£8,457)]	[2024: £2,750]	[2024: £1,822]	
Gross transfers between funds		89,054	-89,054	-	-	-
		[2024: £9,385]	[2024: -£9,385]			
Net movement in funds		30,000	-87,793	-1,104	-58,897	1,822
		[2024: £nil]	[2024: -£928]	[2024: £2,750]	[2024: £1,822]	
Fund balances at 1.1.25		90,000	1,530,555	11,562	1,632,117	1,630,295
Fund balances at 31.12.25		120,000	1,442,762	10,458	1,573,220	1,632,117

THE ECCLESIASTICAL PARISH OF ST JOHN, TUNBRIDGE WELLS

BALANCE SHEET

AS AT 31ST DECEMBER 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	8		764,769		768,148
Investments	9		<u>632,954</u>		<u>716,472</u>
			1,397,723		1,484,620
Current assets					
Stocks	10	1,852		2,370	
Debtors	11	27,285		26,922	
Cash at bank and in hand		<u>191,341</u>		<u>166,108</u>	
		220,478		195,400	
Creditors: amounts falling due within one year	12	44,981		47,903	
Net current assets			175,497		147,497
Net assets			<u>1,573,220</u>		<u>1,632,117</u>
Funds					
Unrestricted funds	15		120,000		90,000
Designated funds (unrestricted)	15		1,442,762		1,530,555
Restricted funds	15		<u>10,458</u>		<u>11,562</u>
			<u>1,573,220</u>		<u>1,632,117</u>

For the financial year ended 31 December 2025 the charity was entitled to exemption from audit under section 144(2) of the Charities Act 2011.

The trustees have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 144(2); the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the Parochial Church Council and authorised for issue on and are signed on its behalf by:

N. Prideaux
Lay Chairman

N. Prideaux

20/4/2026

S. Tunstead
Treasurer

S. Tunstead

20-4-2026

THE ECCLESIASTICAL PARISH OF ST JOHN, TUNBRIDGE WELLS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025		2024	
	£	£	£	£
Cash flows from operating activities				
Cash (absorbed by)/generated from operations (see note 14)		(59,407)		(58,085)
Investing activities				
Purchase of tangible fixed assets		-		-
Proceeds from sale of investments	80,000			-
Interest received	4,640		5,255	
Net generated from/(used in) investing activities		84,640		5,255
Net increase in cash and cash equivalents		25,233		(52,830)
Cash and cash equivalents at beginning of year		166,108		218,938
Cash and cash equivalents at end of year		<u>191,341</u>		<u>166,108</u>
Relating to:				
Bank balances and short term deposits		<u>191,341</u>		<u>166,108</u>

THE ECCLESIASTICAL PARISH OF ST JOHN, TUNBRIDGE WELLS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

1 Accounting policies

1.1 Accounting convention

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds represent funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. They comprise:

- General fund: the main fund which is used for supporting mission, clergy and staff costs, youth work, other outreach and support activities and the day to day running and administration of the Church.
- Designated funds: funds designated by the PCC for a particular purpose:
- Legacy: for capital expenditure and long term projects;
- Repair fund held by Diocese: for repairs to the Church, Church Centre, 112 Stephen's Road and 12 St David's Road;
- Maintenance: for redecoration and maintenance of the Church and Church Centre;
- Capital Fund - Property: holds the capital value and refurbishment costs of 112 Stephen's Road and 12 St David's Road.

Restricted funds represent funds of the PCC which have been received with restrictions so that they may only be used by the PCC for the purpose stated:

- Voluntary income: received for specific purposes;
- Christian holiday bursary fund: received for bursaries for Christian youth camps.

1.4 Income

Income is recognised when the Church 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.

Cash donations are recognised on receipt. Other donations are recognised once the Church has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Church has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Rental income from letting Church premises is recognised when the rent is due.

THE ECCLESIASTICAL PARISH OF ST JOHN, TUNBRIDGE WELLS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

Income from investments

Dividends and interest are accounted for when due and tax recoverable is recognised in the same accounting period.

Fair Value Gains and losses on investments

Realised gains or losses are recognised when the investment is sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Grants

Grants and donations are accounted for when paid or when awarded if a binding obligation is created.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost (or deemed cost) or valuation, net of depreciation and any impairment losses.

Consecrated land and buildings and movable Church furnishings

Consecrated and beneficed property of any kind is excluded from the financial statements by s10(2)(a) of the Charities Act 2011. The Church Centre is attached to the Church and falls within this exclusion. Moveable Church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Expenditure incurred during the year on consecrated or beneficed buildings and moveable Church furnishings, whether maintenance or improvement, is written off.

Other land and buildings

Other land and buildings held on behalf of the PCC for its own purposes are shown at deemed cost, which is their valuation in the accounts upon transition to FRS 102, and consists of 112 Stephen's Road, Tunbridge Wells. The property is maintained to a level where its residual value is at least equal to its net book value and any depreciation would therefore be immaterial. Annual impairment reviews are carried out to confirm this.

Fixtures, fittings and equipment

Depreciation is provided on fixtures, fittings and equipment at 20% per annum on cost to write them off over their expected useful lives. Individual items (unless part of a larger capital expenditure programme) with a purchase price of less than £250 are written off in the period in which they are purchased.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income for the year.

THE ECCLESIASTICAL PARISH OF ST JOHN, TUNBRIDGE WELLS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

1.7 Fixed asset investments

Fixed asset investments include investment property (12 St David's Road Tunbridge Wells) and COIF investments. Investment property is property rented to third parties. Investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year.

1.8 Stocks

Stocks are stated at the lower of cost and net realisable value, which is the estimated net selling price.

1.9 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.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

For non-clergy, the regulations relating to auto-enrolment have been met by enrolling all eligible staff in "The People's Pension" - a defined contribution scheme. The pension costs are accounted for on the basis of contributions payable for the year.

For clergy paid by the Diocese, the Diocese has responsibility for any pension shortfall. For clergy paid by the PCC, there is exemption from pension liabilities as a "minor responsible body".

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

2. Related party transactions

The vicar and associate vicar are trustees on an ex-officio basis. The vicar receives a stipend from the Diocese of Rochester.

The associate vicar was seconded on a part time basis from Proclamation Trust with the PCC covering the cost.

No other trustee received any remuneration or benefits or claimed any expenses for their work as trustees (2024: none).

THE ECCLESIASTICAL PARISH OF ST JOHN, TUNBRIDGE WELLS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

	Unrestricted general funds £	Unrestricted designated funds £	Restricted funds £	Total 2025 £	Total 2024 £
3. Income					
Donations and gifts					
Gift aid donations	385,608	-	-	385,608	421,222
Income tax recoverable	99,219	-	-	99,219	104,324
Other planned giving	71,961	-	-	71,961	60,782
Collections and specific donations	3,125	-	27,670	30,795	17,478
Other income	-	-	-	-	-
	<u>559,913</u>	<u>-</u>	<u>27,670</u>	<u>587,583</u>	<u>603,806</u>
Legacies receivable	-	-	-	-	8,474
Charitable activities					
Church activities	28,857	-	-	28,857	27,965
Fees	644	-	-	644	1,629
Hire of Church, Church Centre, and other church properties	63,485	-	-	63,485	62,573
	<u>92,986</u>	<u>-</u>	<u>-</u>	<u>92,986</u>	<u>92,167</u>
Investment income					
Dividends and interest	-	4,640	-	4,640	5,255
Total income	<u>652,899</u>	<u>4,640</u>	<u>27,670</u>	<u>685,209</u>	<u>709,702</u>
2024	[£678,495]	[£13,729]	[£17,478]	[£709,702]	

THE ECCLESIASTICAL PARISH OF ST JOHN, TUNBRIDGE WELLS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

	Unrestricted general funds	Unrestricted designated funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£	£
4. Expenditure - Charitable activities					
Staff costs	331,416	-	-	331,416	339,455
Depreciation	-	3,379	-	3,379	5,272
Training	17,609	-	-	17,609	22,845
Ministry expenses	9,486	-	-	9,486	9,100
Printing and stationery	5,356	-	-	5,356	5,858
Telephone and postage	5,234	-	-	5,234	3,045
Running expenses	126,291	-	-	126,291	109,503
Cost of services	4,405	-	-	4,405	7,972
Other ministry costs	40,644	-	-	40,644	36,088
Other property costs	21,174	-	-	21,174	64,460
Insurance	13,833	-	-	13,833	12,839
Bank charges	1,960	-	-	1,960	1,460
Legal fees	-	-	-	-	6,813
Grants (note 5)	127,093	-	28,774	155,867	84,537
Governance costs (note 6)	3,934	-	-	3,934	3,768
	<u>708,435</u>	<u>3,379</u>	<u>28,774</u>	<u>740,588</u>	<u>713,015</u>
2024	[£693,015]	[£5,272]	[£14,728]	[£713,015]	
5. Grants payable					
	£	£	£	£	£
The Cross Teach Trust	9,200	-	-	9,200	9,773
Overseas Missionary Fellowship	15,400	-	-	15,400	15,948
People International	12,609	-	-	12,609	17,539
Stewardship	-	-	-	-	1,746
WEC International	-	-	-	-	-
Proclamation Trust	-	-	-	-	-
Crosslinks	16,513	-	6,615	23,128	11,501
TW Street Pastors	-	-	-	-	100
The Christian Institute	-	-	-	-	100
True Freedom Trust	-	-	-	-	100
C of E Evangelical Council	750	-	-	750	800
Renew	750	-	-	750	800
Kent Gospel Partnership	1,500	-	-	1,500	1,000
GAFCON	-	-	-	-	100
Small grants to individuals	1,025	-	2,815	3,840	350
London City Mission	-	-	8,202	8,202	5,387
Rochester Good Stewards	10,000	-	-	10,000	12,000
Ephesian Fund	59,346	-	-	59,346	-
Church Family Support Fund	-	-	9,567	9,567	1,950
Jenny Willams	-	-	-	-	1,618
Jonny Pullar	-	-	-	-	3,725
Cornhill	-	-	1,575	1,575	-
	<u>127,093</u>	<u>-</u>	<u>28,774</u>	<u>155,867</u>	<u>84,537</u>
2024	[£69,809]	[£nil]	[£14,728]	[£84,537]	

Nick Prideaux is a trustee of People International, John McLernon and Andrew Smith are members of the C of E Evangelical Council, and John McLernon is an employee of Crosslinks.

Each of them abstained from any discussion and voting concerning donations to their respective organisations.

THE ECCLESIASTICAL PARISH OF ST JOHN, TUNBRIDGE WELLS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

6. Governance costs	2025	2024
	£	£
Accountancy	1,962	1,908
Independent examiner's fees	1,050	1,022
Other governance costs	922	838
	<u>3,934</u>	<u>3,768</u>

7. Employees

The average number of persons employed by the charity including stipendiary staff employed by Rochester Diocese during the year was:

	2025	2024
Ministry staff (full time equivalent)	4.15	4.4
Enabling staff (full time equivalent)	4.88	3.29
	<u>9.03</u>	<u>7.69</u>

Their aggregate remuneration comprised:

Stipends, salaries and associated costs	314,246	325,917
Pension contributions (non-stipend staff)	17,170	13,538
	<u>331,416</u>	<u>339,455</u>

These figures include the vicar and associate vicar who are employed by the Diocese of Rochester and Proclamation Trust respectively, but the costs of employment are met by St John's.

Ministry trainees are offered training at Cornhill, provided with an accommodation allowance and a small living allowance. They are not employees and are not included in the above figures.

8. Tangible fixed assets	Land & buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost/valuation			
At 1 January 2025	760,000	190,958	950,958
Additions	-	-	-
Revaluation	-	-	-
	<u>760,000</u>	<u>190,958</u>	<u>950,958</u>
Depreciation and impairment			
At 1 January 2025	-	182,810	182,810
Depreciation charged in the year	-	3,379	3,379
At 31 December 2025	<u>-</u>	<u>186,189</u>	<u>186,189</u>
Carrying amount			
At 31 December 2025	<u>760,000</u>	<u>4,769</u>	<u>764,769</u>
At 31 December 2024	<u>760,000</u>	<u>8,148</u>	<u>768,148</u>

THE ECCLESIASTICAL PARISH OF ST JOHN, TUNBRIDGE WELLS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

9. Fixed asset investments	Investment	COIF	Total	Total
	Property investment			
	2025	2025	2025	2024
	£	£	£	£
Market value at 1 January 2025	590,000	126,472	716,472	711,337
Disposals in the year	-	-80,000	-80,000	-
Change in the year	-	-3,518	-3,518	5,135
Market value at 31 December 2025	<u>590,000</u>	<u>42,954</u>	<u>632,954</u>	<u>716,472</u>
Historical cost	-	8,163	8,163	24,035
10. Stocks	2025	2024		
	£	£		
Book stock held	<u>1,852</u>	<u>2,370</u>		
11. Debtors	2025	2024		
	£	£		
Gift aid debtor	8,641	9,648		
Prepayments and accrued income	18,644	17,274		
	<u>27,285</u>	<u>26,922</u>		
12. Creditors - amounts falling due within one year	2025	2024		
	£	£		
Other taxation and social security	3,795	3,795		
Trade creditors	23,358	17,658		
Accruals and deferred income	17,828	26,450		
	<u>44,981</u>	<u>47,903</u>		
13. Financial commitments, guarantees and contingent liabilities				
St John's School Site Trustees (the incumbent and churchwardens)				
The Trustees of the St John's Infant School site made a contribution to the costs of the Church Centre and 12 St David's Road Tunbridge Wells. If either property is ever sold, a proportion of the proceeds will be repaid to the Trust.				
14. Cash generated from operations	2025	2024		
	£	£		
Surplus/(deficit) for the year	(58,897)	1,822		
Adjustments for:				
Investment income recognised in the SOFA	(4,640)	(5,255)		
Fair value gains and losses on investments	3,518	(5,135)		
Depreciation of tangible fixed assets	3,379	5,272		
Movements in working capital:				
Change in stocks	518	515		
Change in debtors	(363)	(3,894)		
Change in creditors	(2,922)	(51,410)		
Cash absorbed by operations	<u>(59,407)</u>	<u>(58,085)</u>		

THE ECCLESIASTICAL PARISH OF ST JOHN, TUNBRIDGE WELLS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

15. Funds	Balance at 1.1.25	Income	Expense	Investment gain	Transfers	Balance at 31.12.25
Unrestricted funds						
General fund	90,000	652,899	(708,435)	(3,518)	89,054	120,000
Designated funds (unrestricted)						
Legacy fund	69,066	4,640	-	-	(58,112)	15,594
Repair funds at Diocese	71,930	-	-	-	(30,942)	40,988
Maintenance fund	31,411	-	-	-	-	31,411
Capital fund	1,358,148	-	(3,379)	-	-	1,354,769
Total designated funds	1,530,555	4,640	(3,379)	-	(89,054)	1,442,762
Total unrestricted funds	1,620,555	657,539	(711,814)	(3,518)	-	1,562,762
Restricted funds						
Special collections	138	21,542	(18,392)	-	-	3,288
Church Family Support Fund	9,609	5,728	(9,567)	-	-	5,770
Church Planting Fund	-	400	-	-	-	400
Christian holiday bursary fund	815	-	(815)	-	-	-
Repairs fund	1,000	-	-	-	-	1,000
Total restricted funds	11,562	27,670	(28,774)	-	-	10,458
Total funds	1,632,117	685,209	(740,588)	(3,518)	-	1,573,220