

**The Parish Church,
Of Emmanuel with St. Paul
Plymouth**

**Annual Report
and
Unaudited Financial Statements
of the
Parochial Church Council**

For the year ended 31 December

2021

Team Rector:
The Rev'd Preb. Karl Freeman

PCC Treasurer:
Mr. John Phillips

Independent Examiner:
Mr. Tony Jopson F.C.A.

Charity number: 1137452

Abbreviations in this document explained

AVA	Audio Visual Aids	
C of E	Church of England	
CRB	Criminal Records Bureau	<i>Mandatory checks made on people working with children and vulnerable adults</i>
DBS	Disclosure and Barring Service	
DCC	District Church Council	<i>The Governing Body for St Paul's</i>
DIMES	Divas In Ministry at Emmanuel & St Paul's	<i>The ladies-only group that meets regularly</i>
FRS	Financial Reporting Standard	<i>Rules that govern our accounts reporting procedures</i>
IT	Information Technology	
KYB	Know Your Bible	<i>A Bible-study group at St Paul's</i>
MAP	Mission Action Plan	<i>Sets out PCC aims for the following year</i>
PCC	Parochial Church Council	<i>The Governing Body for Emmanuel</i>
POG	Premises Oversight Group	
PPE	Personal Protective Equipment	
QI	Quinquennial Inspection	<i>The inspection of church premises that has to be undertaken every five years.</i>
RE	Religious Education	
SASRA	The Soldiers and Airmens Scripture Readers Association	<i>One of the many charities we support</i>
SORP	Statement of Recommended Practice	<i>The Charity Commission rules for setting out accounts</i>
SPLOG	St Paul's Local Oversight Group	<i>The team that managed affairs at St Paul's before being superseded by the DCC</i>

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Administrative Information

The Emmanuel with St. Augustine and St. Paul churches are situated in the Mannamead, Lipson and Efford areas of Plymouth. The Parish constitutes the North Sutton Team Ministry, in the Plymouth City Deanery as part of Plymouth Archdeaconry in the Diocese of Exeter, within the Church of England. The Parish Office address is: Emmanuel Church, 1 Compton Road, Mannamead, Plymouth. PL3 5BZ

The Parochial Church Council (PCC) is a charity registered with the Charity Commission. Its charity number is 1137452.

PCC members who have served from 1 January 2021 to the date of this report are:

Team Rector:	Rev'd Preb. Karl Freeman	Chairman
Associate Vicar:	Rev'd Tony Williams	
Permeant Deacon (SSM):	Rev'd Bev Cree	
Assistant Curate (SSM):	Rev'd Darryl Cree	
Assistant Curate (SSM):	Rev'd Robin Brown	
Permission to officiate:	Rev'd Simon Springett	

Licensed Lay Minister:	Mrs. Pippa Brown
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Vice Chairman	Mr. Tim Lyddon
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Parish Churchwardens:	Mr. Don Nuttall	(Emmanuel)
	Mrs Sharon Hobbs	(St Paul's)

Elected Members:	<i>(in addition to any named above)</i>
Emmanuel:	Dr James Butler
	Mr Mark Bullard
	Miss Sally Fletcher
	Mr Malcolm Haynes
	Mr Ed Houlton
	Mrs Kathryn McGuinness
	Mr Gordon Rose

St. Paul's:	Miss Emily Cree
	Mr Nick Connett
	Mrs Bev Kelly
	Mrs Mary Orchard

Officials – non-member	Mr Chris Benson	PCC Secretary
	Mr John Phillips	PCC Treasurer

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Structure, Governance and Management

The PCC has the responsibility of co-operating with the team rector, the Rev'd Preb. Karl Freeman, and the staff in promoting in the ecclesiastical parish the whole mission of the Church, whether pastoral, evangelistic, social or ecumenical. It also has the maintenance responsibilities for the churches at Emmanuel and St. Paul's, and their adjoining halls. From January 2022, St Paul's becomes a Conventional District within the parish and will assume full responsibility for their own affairs, including maintenance of the buildings.

PCC Constitution: The method of appointment of PCC members is set out in the Church Representation Rules. A Local Oversight Group is established in each of the two areas of the parish to oversee the local implementation of the Mission Action Plan. Each Local Oversight Group is accountable to the PCC. All church attendees are encouraged to register on the Electoral Roll, and membership confers entitlement to stand for election to the PCC. On assuming responsibilities as a Conventional District, St Paul's affairs will be managed by a District Church Council (DCC).

Risk Management (Health and Safety, Disability Discrimination legislation and Safeguarding): A high priority is given to the provision of a safe environment within the church and grounds. Identified risks are assessed, recorded in the Safety Log, and a safe practice procedure advised. Full disabled access to the church is provided by a ramp. Full disabled access is now a feature of all parish premises used by staff, congregation and visitors. The Parish has a nominated Safeguarding Officer, and the child and vulnerable persons vetting legislation requirements are met. The registered safeguarding officer is Mrs Carol Springett.

Objectives, Achievements and Performance

Sadly, much of our normal activity in both Churches has had to be curtailed in 2021 due to the ongoing Covid19 pandemic, and the consequent constraints on social interaction. Nevertheless, both churches have adapted to the needs of our congregations within the restrictive guidelines, and new ways have been found to continue to meet (both in our churches when restrictions allowed, and online for those who opt for this at Emmanuel) and foster the sense of fellowship that has been the cornerstone of our parish for so many years. We are confident that the following mission statement remains as true this year as it always has been, as we strive to journey through difficult times together as a church family.

Mission Statement: "A Church, Founded on The Living Word, Proclaiming Christ"

Objectives:

Our objectives are to look Upward, Inward and Outward

<i>Upward</i>	<i>to depend on God in prayer</i>
<i>Inward</i>	<i>to be responsible for our growth in following Jesus, and</i>
<i>Outward</i>	<i>to take out the Good News of Jesus with confidence.</i>

Our Vision: To be a growing church through which people come to know their Saviour and every member of God's family, at whatever 'age or stage', and can find a place to be cared for and to serve the Lord.

The mission and ministry of the parish is governed by the constantly evolving, 'organic' document, the parish Mission Action Plan (MAP) through which we express our aspirations, prioritise our ministry and monitor our effectiveness. Its nine mission categories have become the universal template through which we deal with our ministry at staff meetings, monthly prayer meetings, local oversight and Parochial Church Council meetings. Towards the end of 2021, spilling into 2022, the priorities for the coming year were agreed as:

- i) A complete review of prayer and the importance of a healthy prayer life;
- ii) A review of the Age Profile of our church, including how we best cater for all ages and stages;
- iii) Explore pathways to Discipleship – how can we best fulfil our Lord's commission.

The latest version of the MAP is to be found on the parish website.

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Achievements

When planning our activities for the year, as in all years, the PCC has considered the Charity Commission guidance on public benefit and in particular the specific guidance on charities for the advancement of religion. In particular we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer, learning about the Gospel and developing their knowledge and trust in Jesus.
- Promotion of pastoral care for people living in the parish, missionary and outreach work.

Parish Mission Activities:

Church Growth and Evangelism

The regular focus of our teaching, worship and ministry is our Sunday services. Until the onset of Covid19 constraints there were weekly Sunday morning services at Emmanuel and St Paul's. A weekly parish evening service has been held at Emmanuel. Teaching activities for children and young people were undertaken in age specific groups at the same times as the morning services at Emmanuel.

There are 200 parishioners on the Church Electoral Roll (Emmanuel 177 + St Paul's 23). The electoral roll was revised at the time of the 2021 APCM.

An illustrative average weekly attendance during the period after lockdown was:

Emmanuel 87 adults and 16 children	St Paul's 25 adults and 3 children
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Prior to lockdown, the average weekly attendance was:

Emmanuel 130 adults and 14 children	St Pauls 25 adults and 5 children
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This number often doubles during important festival services and/or uniformed organisations family services, although this has not been possible during 2021 as the Covid19 pandemic required tight constraints to be implemented.

In normal times there are a wide range of other activities undertaken to grow the church, to teach and to serve Christians. Because of the Covid 19 virus, many of these were put on hold in 2021 or held online, but thankfully by the end of the year 'normal' activity began to resume as restrictions were eased.

- Weekly Home Bible Study Groups;
- Alternative occasional services;
- Monthly Prayer Meeting;
- Friday a.m. Prayer Meeting; online
- Men's Breakfast; suspended for the time being
- Women's Fellowship Group - DIMES;

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Mission Update

Emmanuel has made regular donations from church funds. As Covid was still prevalent at the start of 2021, it was decided to try and fundraise in a different way and we sold and delivered cakes and preserves for each Mission of the Month.

•	February	SASRA	£ 394.00
•	March	Bible Society	£ 445.00
•	April	St Paul's Community Larder	£ 1,140.25
•	May	Christian Aid	£ 2,003.08
•	June	Sahodar UK	£ 853.25
•	July	Bible Project	£ 477.00
•	August	Shekinah	£ 481.81
•	September	Christians Against Poverty	£ 517.53
•	October	Wycliffe Bible Translators	£ 520.00
•	November	Shalom University	£ 522.18

The total sum of £7,350 was raised during 2021 through Missions of the Month, Mission Lunch and the Christian Aid collection.

Articles publicising our Missions of the Month were in the Church Magazine; the Notice Sheet provided prayers for all the causes, in addition to detailing the cakes that were available to order.

Fundraising during this time exceeded our normal coffee morning amounts, but these were exceptional times and the congregation was very loyal in their support. Covid restrictions were lifted after some months and we were able to resume holding our coffee mornings again in July. A Mission Lunch was held in November to support Wycliffe Bible Translators.

During 2021 a review of the Mission causes to be supported by Emmanuel was begun. The PCC suggested the emphasis should be on causes promoting the gospel and, particularly, where it was possible for the congregation to be personally involved through prayer as well as financial support. The charities now being supported include many of those recommended by the congregation during The Commission to Mission in the Summer of 2021 and it is hoped to include others in the future.

The Missions Committee now has twelve members and it is hoped that we will be able to encourage more support, prayer, involvement and volunteering for Mission in the future.

Social Action and Community Profile

We aim to meet people wherever they are and to provide teaching and support even if they are unable to attend events at the church buildings. The activities undertaken include, notwithstanding Covid19 restrictions in place since March:

- School assemblies and RE enhancement in Compton C of E Primary, High View Primary and Lipson Vale Primary
- Residential Homes services
- Pastoral Team Visits;
- Home Communion;
- Commercial & Retail Mission Activity.

In addition, we engage in a variety of activities to meet our objectives to be active members of our community (both local, national and international). Unfortunately, due to restrictions imposed during the

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Covid19 pandemic and subsequent lockdown rules, we were unable to give as much support to these causes as we would normally wish. These activities have included:

- Street Pastor scheme
- Child Contact Centre;
- Traidcraft stalls;
- Toddler Tunes for pre-school children;
- Friday Tea Break for retired people– incl. outings;
- Partnership with Elder Tree;
- Use of church halls by paying groups;
- Soup Run, operating through St Pauls;
- St Pauls' social evenings
- Evening social events;
- Mission Lunches;
- 'Regal Cinema';
- Overseas Mission support;
- Monthly coffee mornings in aid of charities;

Parish Missional Activity

As part of our Mission work, Emmanuel donated £7,350 to worthy causes at the discretion of the Mission Committee and the St Paul's congregation donated a further £900. Of the Emmanuel total £4,250 was allocated from the annual budget with the remaining funds raised through mission lunches, coffee mornings and ad-hoc collections made in response to emergency appeals.

A further £1,772 was raised in support of the annual Christian Aid appeal at Emmanuel.

Emmanuel Church Premises

Despite the Covid Pandemic, under the Chairmanship of Don Nuttall, Churchwarden, POG has exercised considerable vigilance in looking after the premises. The members of POG see their work as a natural outworking of their Christian faith. The Group feel it is very important that worshippers and visitors find the premises to be welcoming, dry, warm and well maintained to the glory of God. This means that visibility, audibility, the light and colour of the premises should all work together to give a good impression which is consistent with the Christian Gospel. Serving as volunteers, the members of POG have spent an enormous amount of time and energy during the year and we give thanks to God for them and for their commitment and diligence.

The various works undertaken were funded from the 2021 maintenance budget. Long term premises funds set aside for these purposes over the years are available but they were not needed this year.

Following a Quantified Tree Risk Assessment in May, POG obtained 2 faculties from the Diocese and, being in the Mannamead Conservation Area, also obtained the necessary consents from Plymouth City Council to carry out various works to the 17 large trees on the site. The first phase of removing 5 mature ash trees which were in a dangerous condition, suffering from ash die back, was carried out in October 2021. POG plans to complete both the remaining phases over 2022.

In preparation for the trees work, Ron Wheeler organised a team of 17 volunteers who gave up a Saturday in July to carry out a big tidy up of the grounds and to carry out an extensive clearance of overgrown foliage and undergrowth.

In September, POG arranged for a roofing contractor to work on 9 of the 21 roof pitches, having slates replaced, minor leadwork repairs carried out and gutters cleared, ready for the winter.

In October, following some years of water ingress, POG arranged for a stonemason to carry out lime mortar

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repointing to about 20 square metres of the south wall of the west nave extension. In view of similar problems elsewhere in the church, POG will be closely monitoring the effectiveness of the system used.

As a result of a legacy from the Metherell family, the large west memorial window was cleaned and repaired in October / November and the scaffolding also used to repaint the surrounding walls.

In November, Fred Hill led a small team of volunteers to completely redecorate the Oval Room and carry out various ancillary repairs and Peter Terrell repaired and re-oiled the oak tower doors.

A substantial section of the Church Hall retaining wall was re-capped and repaired in December 2021. Valerian and other roots had got into the wall and caused it to become dangerous.

Reordering Application 2020 - 051276

After almost two years of delays caused by Covid issues, the Chancellor, Sir Andrew MacFarlane, was able to carry out an informal Consistory Court visit to the church 12 October 2021. A faculty to carry out the work, subject to various conditions, was granted on 18 November 2021. In early 2022, Viv Glasson, architect is in process of drawing up a detailed Schedule of Works.

Quinquennial Inspection 26 October 2021

In preparation for the QI, POG arranged for various surveys to be carried out, in accordance with the current guidelines. The Fire Risk Assessment was updated and a PAT testing survey, a fixed wiring survey and an asbestos management survey were all carried out in the autumn of 2021. The surveys drew POGs attention to various works which were required to put a number of items into a more satisfactory condition. Some of these works were carried out towards the end of 2021 and some will need to be completed during 2022.

POG has not received the detailed written QI at the time of writing this report 26 January 2022.

Undoubtably, when it is received, the QI will identify and recommend various works to be carried out in 2022 and beyond.

St Paul's

After five years of faithful service Bev Kelly has stepped down as churchwarden and Sharon Hobbs was proposed and elected at the APCM in April. We offer our thanks to Bev for all her hard work and commitment over the years and we will continue to benefit from this knowledge and wisdom as she remains on the PCC.

We continued meeting as a congregation, throughout the year, despite the pandemic. With the gradual lifting of restrictions, the church has slowly begun to return to normal. After a slow beginning, numbers attending Sunday services in the last half of the year have returned to an average of 24 per service. Our monthly evening services re-started in September. We have welcomed some new people who have come due to other activities going on within the church. Rev Tony has continued with his weekly newsletter and "reflection", which is sent out both by email and post to keep us connected as a congregation.

Our church groups including Face the Book, KYB, weekly Prayer Meeting groups, our Toddler group and Girls Brigade have now re-started activities during the year. The Girls Brigade have seen a remarkable increase in numbers over the last 6 months and Rev Bev attends regularly as their Chaplain. The Toddler group, running since September, is thriving and there have been many enquiries via social media. Rev Bev attends this as part of our outreach.

The weekly prayer group under the leadership of John Grimes started meeting as soon as Covid allowed and we thank this small group of people who constantly and faithfully pray for our church and the people of Efford.

The church continues to be "Covid safe" by maintaining social distancing. This was to encourage people who were still feeling anxious and isolated, to rejoin the church family in person.

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We distributed cream teas to members of our church family, those we had not seen during Covid, and two local residential homes on Valentine's Day. Our main Easter Service was held in the car park so that people could sing praises to God outdoors and our Easter Garden was admired by many! Gift bags were distributed to members of our own church family and an Easter book was given to children and families who visited the larder to share the Easter message. As part of the 'Thy Kingdom Come' initiative we had a prayer walk in May around the local area, praying for schools, residential homes and the local area.

The food aid scheme started last year under the leadership of Jo Connett has continued during the whole of this year. In our area of social deprivation this continues to be necessary and gratefully received. On average, 30 bags of food are given out each week, and in addition to this Jo receives referrals from social services and local schools for families who are really struggling and they receive emergency food bags for six weeks, with enough fresh food to feed a family for three days.

We are grateful for the support of many local agencies both for food and financial help and also our sister church Emmanuel.

In the autumn months the church again filled up with donations for our Christmas hampers. Local schools provided names of 60 families who were going to struggle during the festive season to feed their families. We also provided an additional 12 hampers for other local families in need. Many thanks to all the people involved in this, particularly Jo for her vision and commitment to the local community.

St Paul's Soup Run Team continued to fulfil their commitments throughout the year, continually adapting to the coronavirus restrictions on shielding. The introduction of Natasha's Law at the end of October has also impacted on food preparation and distribution. In addition, the soup run team have worked at Shekinah on Saturday mornings serving breakfast and supporting vulnerable people. We have also increased our commitment to the soup run by taking on additional evenings to ensure that Plymouth is covered 365 days of the year.

Food distribution has continued to be a large part of our mission work within the local community and beyond in 2021. Relationships have been built up and friendships formed. Some of the food recipients have become more closely linked with the church community. We continue to pray that these bonds will develop into a closer walk with God. We praise God for his grace and for all that He enables and equips us to do.

Log Cabin

After a great many meetings and looking at various options over the years we finally purchased a log cabin for our outreach room. We are delighted with the building which exceeds our expectations and it comes well within our budget. We used our share of the sale of St Augustine's to facilitate the purchase and ground works and are now in the process of completing the building project with the purchasing of floor covering and furniture.

We thank Nick Connett and team for all the planning, researching and hard work that has gone into this project and indeed continues.

Financial effects of Covid 2021

Covid has had a major impact on our income.

Our hall bookings plummeted from a high of £11,400 in 2019 (pre covid) down to £3,000 last year. However, our utility bills reflected the lack of use which was £3,000 less than 2019, but nowhere near making up for the shortfall. We have also had to spend considerable un-budgeted funds on Covid prevention measures for PPE etc.

Into 2022...

Becoming our own Parish Centre of Worship

SPLOG has continued to meet throughout the year and foremost has been becoming our own parish.

The new parish boundary was accepted in May as our recommendation to the Diocese.

In September Archdeacon Nick attended our SPLOG meeting and put forward another option: to become a Parish Centre of Worship within a Conventional District. This would be a flexible and secure arrangement,

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giving us maximum independence. We would have our own PCC and Rev Darryl would be our Curate in Charge. This was finally accepted and we look forward to Rev Darryl being our Curate in Charge in June, after finishing full time work as a paramedic.

Outreach into the Community

We are looking forward to expanding our community outreach in 2022, mainly through having the space to invite local people for coffee and conversations. This will initially be with local people we have built up relationships with through the food larder, but prayerfully through being a place where our warm St Pauls welcome can be extended to all.

We will also be looking at a musical outreach from September involving our local Primary School using 'Hymnpact' - a resource from the Royal Society of Church Music.

Rev Darryl will take over officially in June and this will be an ideal time to review our Mission Action Plan and priorities for the future.

I would like to add my own personal thanks to the many people who have helped me in this role since April, Rev Tony, Rev Darryl and Rev Bev and all of the church members at St Pauls. Being a small church, it has been relatively easy to get to know most of the regular members. I also would offer my thanks to Rev Karl and Tim Lyddon for their many words of wisdom and encouragement.

I feel blessed and privileged to be part of St Pauls at what seems to be a time of new beginnings, when we are now better resourced in terms of staff and buildings fit for purpose. There is a new sense of anticipation and I know that God has great plans for us.

Contributions of Volunteers:

Much of the mission and ministry of the church would be impossible to achieve without the countless hours and energy devoted by many members of our congregation – many of whom exercise their gifts with little recognition. It is, without question, a privilege to be able to thank all those who have given of their time, often sacrificially, in furthering the work of the church across our parish. Activities range from service organisation, church cleaning and decoration, supporting the many events, through to visiting the elderly or infirm and offering pastoral support. To all concerned, very many thanks – you are greatly appreciated.

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Independent Examiner's Report

to the Parish Church of Emmanuel with St Paul, Plymouth

This report on the financial statements of the PCC to the year ended 31 December 2021, which are set out in the following pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.145 of the Charities Act 2011 ('the Act').

Respective responsibilities of the PCC and the Examiner

As members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 144(2) of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of this Report

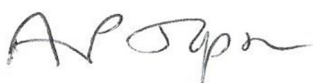
My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act and can be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination no matter came to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements, which accord with the accounting records and comply with the requirements of the Act and Regulations have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Dated:

31/3/22

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Financial Statements for the year ended 31 December 2021

Financial Review:

Due to the effects of COVID-19, both expenditure and income were lower in 2021 that would otherwise be expected. The net deficit over 2021 had two main causes: Emmanuel Church employed a Children's Worker and a Youth Worker early in the year, with the resulting deficit being covered by funds previously set aside for the purpose; St Paul's Church added a further building behind the main church.

Total receipts of ordinary unrestricted funds for the parish were £187,004. Congregational giving across the two churches (including income tax recoverable) rose by 3.1% from £147,546 in 2020 to £152,065 in 2021. The 2020 figure was low due to the COVID19 effects, with in-church services being replaced with on-line services for most of the year, but free-will giving increased in 2021 as services in the building resumed. The income from lettings of the Church Halls and St Paul's are beginning to increase.

Expenditure was lower in 2021 than we would expect for a "normal" year, due to a reduced level of activity on the premises. However, the level of activity has increased, and £216,669 from unrestricted funds was spent to provide Christian ministry from the parish churches compared with £182,901 in 2020.

No change has been included for values of 27 Efford Crescent and Emmanuel Church Halls. As neither of these properties is held for investment purposes, the last valuation is taken as the deemed cost for accounting purposes.

Fixed assets are described in the financial statements.

Reserves Policy:

It is current PCC policy to maintain at least 15% of annual turnover in reserve. This policy is currently being achieved.

Approved by the PCC on 7th April 2022 and signed on its behalf by The Rev'd Karl Freeman.

Signed:



Date:

10.4.22

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Financial Statements for the year ended 31 December 2021

Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds	
			2021 £	2020 £
<i>Income</i>				
Voluntary income	161,250	9,797	171,047	163,890
Activities for generating funds	23,340	102	23,442	18,040
Investment income	1,114	252	1,366	1,044
Income from charitable activities	1,200	100	1,300	10,877
Other incoming resources	100	-	100	569
Total income	187,004	10,251	197,255	194,420
<i>Resources used</i>				
Cost of generating funds	142	201	343	1,692
Charitable activities	216,527	5,756	222,283	181,209
Total expenditure	216,669	5,957	222,626	182,901
Net income / (expenditure) resources before transfer	(29,665)	4,294	(25,371)	11,519
<i>Transfers</i>				
Gross transfers between funds - in	40,626	200	40,826	61,529
Gross transfers between funds - out	(39,449)	(1,377)	(40,826)	(61,529)
<i>Other recognised gains / losses</i>				
Correction of historical error	-	(85)	(85)	-
Net movement in funds	(28,488)	3,032	(25,456)	11,519
<i>Reconciliation of funds</i>				
Total funds brought forward	555,861	34,153	590,014	578,495
Total funds carried forward	527,373	37,185	564,558	590,014

Notes 2 and 3 on the following pages provide further detail on income and expenditure.

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Financial Statements for the year ended 31 December 2021

Balance Sheet

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
			2021	2020
<i>Fixed assets</i>				
Tangible assets	270,000	-	270,000	270,000
Investments	-	-	-	8,771
	270,000	-	270,000	278,771
<i>Current assets</i>				
Debtors	40,635	-	40,635	30,934
Cash at bank and in hand	217,678	38,338	256,016	282,145
	258,313	38,338	296,651	313,079
<i>Liabilities</i>				
Creditors due in less than one year	940	1,153	2,093	1,836
Net current assets less current liabilities	257,373	37,185	294,558	311,243
Total assets less current liabilities	527,373	37,185	564,558	590,014
Creditors due in more than one year	-	-	-	-
Total net assets	527,373	37,185	564,558	590,014
<i>Parish Funds</i>				
<i>Unrestricted</i>				
General Fund	329,167	-	329,167	332,013
Total Designated Funds	198,206	-	198,206	223,848
<i>Restricted</i>				
Total Restricted Funds	-	37,185	37,185	34,153
	527,373	37,185	564,558	590,014

Approved by the PCC on 7th April 2022 and signed on its behalf by the Rev'd Preb Karl Freeman (Team Rector and Chair of PCC).

Signed:



Date:

10.4.22

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Notes on the Financial Statements for the year ended 31 December 2021

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP (FRS102).

The financial statements have been prepared under the historical cost convention, except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

Endowment funds are funds, the capital of which must be maintained; but no such funds are held by the PCC.

Restricted funds represent (a) income from trusts which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. Where there is no separate investment, interest is apportioned to individual funds on an average basis.

The two Vicar and Churchwardens' funds are shown for completeness, but are not controlled by the PCC.

Unrestricted funds are general funds which can be used by the PCC for ordinary purposes.

Designated funds are general funds which have been designated by the PCC for a specific purpose. A change to this purpose is in the purview of the PCC.

Details of the funds controlled by the PCC in addition to the unrestricted general fund can be found at note 8 to these accounts

Incoming Resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable interest is accrued. All other income is recognised when it is receivable.

All income resources are accounted for gross.

Resources Expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s.96(2) (a) of the Charities Act 1993.

Moveable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at a reasonable time). For anything acquired prior to 2004 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently, expenditure on individual items costing less than £1,000 has been written off when incurred.

No cost information is available for either 27 Efford Crescent or Emmanuel Church Hall which have been included at their 31 December 2008 revaluations. These assets are shown at values equivalent to those revaluations. As neither property is held for investment purposes the Trustees have decided not to revalue them but to keep them in the balance sheet at the 2008 valuation.

Equipment used within the church premises is depreciated on a straight-line basis over four years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments are valued at market value at 31 December.

The Parish Church of Emmanuel with St Paul, Plymouth

Notes on the Financial Statements for the year ended 31 December 2021

2. INCOMING RESOURCES

	General Fund £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2021 2020 £ £	
2a Voluntary income					
Bank Orders	98,685	9,370	-	108,055	109,020
Envelopes	5,503	1,106	-	6,609	4,674
Gift aid recovered	26,380	3,358	-	29,738	27,787
Open plate collections at services	5,086	2,576	-	7,662	6,065
Sundry donations, grants, legacies	3,634	5,552	9,797	18,983	16,344
	139,288	21,962	9,797	171,047	163,890
2b Activities for generating funds					
Fundraising	5,852	900	102	6854	3,645
Church Hall and St Paul's lettings and other property income	6,947	9,641	-	16588	14,395
	12,799	10,541	102	23,442	18,040
2c Investment income					
Interest and dividends	54	1,060	252	1,366	1,044
2d Incoming resources from charitable activities					
Parish magazine advertising, sale of books, Bible notes and magazine	10	-	-	10	215
Fees for weddings and funerals	240	-	100	340	9,035
Activities and Holiday Club	950	-	-	950	1,627
	1,200	-	100	1,300	10,877
2e Other incoming resources	100	-	-	100	569
Total incoming resources	153,441	33,563	10,251	197,255	194,420

The Parish Church of Emmanuel with St Paul, Plymouth

Notes on the Financial Statements for the year ended 31 December 2021

3. RESOURCES EXPENDED

	General Fund £	Designated Funds £	Restricted Funds £	TOTAL FUNDS	
				2021 £	2020 £
3a Cost of generating funds	142	-	201	343	1,692
3b Charitable activities					
Missionary and charitable giving	9,763	1,137	5,688	16,588	12,494
Ministry:					
Diocesan parish share	81,576	12,024	-	93,600	92,698
Clergy expenses	1,984	-	-	1,984	1,933
Materials for ministry (home-group etc)	873	270	-	1,143	3,262
Church running expenses:					
Insurance	6,694	929	-	7,623	7,434
Electric and gas	5,151	1,311	-	6,462	8,121
Repairs and supplies inc IT & AVA	16,716	26,251	-	42,967	21,066
Contract cleaning	-	-	-	-	777
Depreciation	-	-	-	-	368
Church Halls running costs:					
Insurance and caretaking	-	2,888	-	2,888	4,151
Fuel, water and waste	-	2,090	-	2,090	3,876
Repairs and supplies	-	3,641	-	3,641	1,388
Music and organ expenses	1,746	-	-	1,746	1,548
Leaders training	-	-	-	-	-
Youth and children's work	15,108	-	68	15,176	1,480
Parish administration:					
Salary, photocopier, licences and other office expenses	25,087	608	-	25,695	20,013
Professional fees and CRB checks	680	-	-	680	600
	165,378	51,149	5,756	222,283	181,209
 Total resources used	 165,520	 51,149	 5,957	 222,626	 182,901

The Parish Church of Emmanuel with St Paul, Plymouth

Notes on the Financial Statements for the year ended 31 December 2021

4. TRUSTEE REMUNERATION, STAFF COSTS and OTHER RELATED PARTY TRANSACTIONS

During the year the PCC employed a Children's Worker, Youth Worker, parish secretary, annex cleaner, organist, and halls' gardener, all part-time, none of whom earned more than £60,000 per annum. The total gross wage for the 6 employees was £29,277. In addition, £1,077 was paid in employer contributions to a defined contribution pension scheme.

Gross costs were paid in respect to members of PCC whilst in office, as follows:

Chris Benson received £560 and Tim Lyddon received £361 for duties as a verger at weddings and funerals, inter alia. These fees were paid by the client not the church.

Chris Benson received £2400 for managing the book-keeping on behalf of the Standing and Finance Committee, and for maintaining the church website.

No other remuneration was received by trustees, except that expenses totalling £1,984 was received by six members of clergy in the discharge of their duties.

5. FIXED ASSETS

(a) Tangible (Unrestricted)

		Freehold land and buildings £	Church equipment £	Total £
ACTUAL/DEEMED COST	At 1 January 2021	270,000	56,319	326,319
	Additions at 31 December 2021	-	-	-
		270,000	56,319	326,319
DEPRECIATION	At 1 January 2021	-	56,319	56,319
	Charged for the year	-	-	-
	At 31 December 2021	-	56,319	56,319
NET BOOK VALUE	At 31 December 2021	270,000	-	270,000
	At 31 December 2020	270,000	-	270,000
			Property £	
	Rent-based property at 27 Efford Crescent, Higher Compton, Plymouth Valuation 31 December 2008		150,000	
	Church halls adjoining Emmanuel Church at Compton Avenue, Mannamead, Plymouth Valuation 31 December 2008		120,000	
	Total net book value based on 2008 valuation		270,000	

(b) Investment fixed assets

Two investment trust funds were held at the start of 2021. Both trusts were liquidated in the year and the proceeds added to the existing cash held in those funds.

	Kerswell Fund	St Augustine Fund
Value at 31 December 2020	£2,126	£6,645
Value on winding up	£2,217 (June 2021)	£7,672 (Dec 2021)
Revaluation gain	£91	£1,027

The Parish Church of Emmanuel with St Paul, Plymouth

Notes on the Financial Statements for the year ended 31 December 2021

6. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2021 £	2020 £
Income tax recoverable	29,738	-	29,738	27,758
Prepayments	2,225	-	2,225	2,076
Other debtors	8,672	-	8,672	1,100
	40,635	-	40,635	30,934

7. LIABILITIES

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2021 £	2020 £
a. Amounts falling due within one year:				
Accruals for utilities and other costs	940	1,153	2,093	1,836
	940	1,153	2,093	1,836

8. FUND DETAILS

	2021 £	2020 £
The restricted funds comprise the following:		
Ministry Training	4,014	4,014
Youth	2,478	2,386
Friends of Emmanuel	-	823
Coffee	1,686	1,785
Bellringers	8,179	8,164
Outreach Bequest		
Bequest	4,037	4,037
Million4Mission	1,647	1,647
Youth Worker	-	500
Kerswell		
Emmanuel Buildings		
Fund	5,989	5,738
Hardship Fund	4,220	3,806
St Paul's Food Aid	4,935	1,253
	37,185	34,153

The designated funds comprise the following:

Emmanuel Church Halls	10,404	12,631
Legacies	10,476	12,476
St Paul's General	14,755	34,486
Families' Minister	35,000	45,000
Emmanuel Development	24,122	16,738
Emmanuel Buildings Maintenance	24,674	24,690
St Paul's Development	28,121	28,121
Church Halls Long Term Maintenance	12,000	12,000
St Augustine's	24,478	23,451
Vicar & Church Wardens - Emmanuel	8,900	8,995
Vicar & Church Wardens - St Paul's	5,276	5,260
	198,206	223,848

The General Fund, including £270,000 of fixed assets:

329,167	332,013
564,558	590,014

The Parish Church of Emmanuel with St Paul, Plymouth

Notes on the Financial Statements for the year ended 31 December 2021

8. FUND DETAILS (Continued)

Restricted funds are held for the following purposes:

Bellringers)	
Youth)	for activities specific to these important groups at Emmanuel.
Coffee)	
Ministry Training		for activities within the parish for training and development of clergy and lay people in furthering the aims of the church.
Kerswell		Special repairs or alterations to the church of Emmanuel
Outreach bequest		A legacy with the restriction that it be used to fund new outreach initiatives at Emmanuel
Million4Mission		This is the balance of grant funding received, to be applied to mission related activities.
Hardship		To assist with cases of hardship in Emmanuel Church.
St Paul's Food Aid		The balance of money collected to provide food aid locally.

Designated funds are held for the following purposes:

St Augustine's	for development of Emmanuel Church premises (PCC Nov & Dec 2020).
Emmanuel Church Halls	Funds held for the short- and long-term maintenance and development of the church halls in its provision of both charitable activities and community support activities, part of which is the generation of additional income.
St Paul's general fund	The finances relating to the day to day running of St Paul's church are recorded and maintained by the congregation of that church. This fund represents the balance of the funds that are managed by the St Paul's congregation and are to be used to support the ongoing activities of that congregation.
Development funds	Funds set aside for development of the premises at the two churches.
Vicar and Church Wardens	For discretionary use by the vicar and church wardens at the respective churches.

The Parish Church of Emmanuel with St Paul, Plymouth

Notes on the Financial Statements for the year ended 31 December 2021

9. FUND MOVEMENTS

	Balance 01/01/2021 £	Incoming Re- sources £	Outgoing Re- sources £	Transfers £	Gains & Losses £	Balance 31/12/2021 £
<i>Restricted:</i>						
Ministry Training	4,014	-	-	-	-	4,014
Youth	2,386	160	68	-	-	2,478
Friends of Emmanuel	823	55	-	(878)	-	-
Coffee	1,785	102	201	-	-	1,686
Bellringers	8,164	100	-	-	(85)	8,179
Outreach Bequest	4,037	-	-	-	-	4,037
Million4Mission	1,647	-	-	-	-	1,647
Youth Worker	500	-	-	(500)	-	-
Kerswell	5,738	251	-	-	-	5,989
Hardship Fund	3,806	2,513	2,300	201	-	4,220
St Paul's Food Aid	1,253	7,070	3,388	-	-	4,935
	34,153	10,251	5,957	(1,177)	(85)	37,185
<i>Designated</i>						
Emmanuel Church Halls	12,631	6,800	9,027	-	-	10,404
Legacies	12,476	-	-	(2,000)	-	10,476
St Paul's General	34,486	20,159	40,912	1,022	-	14,755
Families' Minister	45,000	-	-	(10,000)	-	35,000
Emmanuel Development	16,738	4,506	-	2,878	-	24,122
Emmanuel Buildings Maintenance	24,690	1,055	1,071	-	-	24,674
St Paul's Development	28,121	-	-	-	-	28,121
Church Halls Long Term Maintenance	12,000	-	-	-	-	12,000
St Augustine's	23,451	1,027	-	-	-	24,478
Vicar & Church Wardens - Emmanuel	8,995	-	140	45	-	8,900
Vicar & Church Wardens - St Paul's	5,260	16	-	-	-	5,276
	223,848	33,563	51,150	(8,055)	-	198,206
<i>General fund</i>	332,013	156,658	168,736	9,232	-	329,167
	590,014	200,472	225,843	-	(85)	564,558