

**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

2022

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	
DIMES	Divas In Ministry at Emmanuel	<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	
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	
QI	Quinquennial Inspection	<i>The inspection of church premises that has to be undertaken every five years.</i>
RE	Religious Education	
SORP	Statement of Recommended Practice	<i>The Charity Commission rules for setting out accounts</i>

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Administrative Information

The Emmanuel and St. Paul churches are situated in the Mannamead, 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 2022 to the date of this report are:

Team Rector:	Rev'd Preb. Karl Freeman	Chairman
Associate Vicar:	Rev'd Tony Williams	
Permanent Deacon (SSM):	Rev'd Bev Cree	
Priest-in-Charge St Paul's (SSM)	Rev'd Darryl Cree	
Team Vicar (SSM):	Rev'd Robin Brown	
Permission to officiate:	Rev'd Simon Springett	
Vice Chairman	Mr. Tim Lyddon	
Parish Churchwardens:	Mr. Don Nuttall Mrs Linda Wheeler	<i>from 8th May 2022</i>
Elected Members:	<i>(in addition to any named above)</i> Mr Barrie Bannister-Evans Dr James Butler Mr Mark Bullard Mrs. Pam Edwards Miss Sally Fletcher Mr Malcolm Haynes Mr Ed Houlton Mrs Kathryn McGuinness Mr Kevin O'Neill Mr John Phillips Mr Gordon Rose Ms Anne Tillett	<i>from 8th May 2022</i> <i>until 8th May 2022</i> <i>until 8th May 2022</i> <i>from 8th May 2022</i> <i>from 8th May 2022</i> <i>from 8th May 2022</i> <i>from 8th May 2022</i>
Deanery Synod rep.		
Officials	Mr John Phillips	PCC Treasurer
Non-Member	Mr Chris Benson	PCC Secretary

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Structure, Governance and Management

The PCC (Parochial Church Council) 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 church at Emmanuel and the adjoining hall. From January 2022, St Paul's became a Conventional District within the parish, with its own PCC, and assumed full responsibility for its own affairs, including maintenance of the buildings.

PCC Constitution: The method of appointment of PCC members is set out in the Church Representation Rules. Emmanuel PCC oversees the implementation of the Mission Action Plan in their part of the parish. St Paul's PCC oversees the implementation in their part of the parish. All church attendees are encouraged to register on the Electoral Roll, and membership confers entitlement to stand for election to one of the PCCs. By special arrangements with the diocese, on assuming their responsibilities as a Conventional District, St Paul's affairs have been managed by their own Parish Church Council (PCC).

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

Very pleasingly, all the evidence is that we endured the lockdown times of Covid19 well. This is most evident in the maintenance of our Christian fellowship, engagement in mission and our financial position. We have been grateful to be able to meet our financial obligations inside and outside the parish and to enjoy very positive feedback from the congregation about how they have been looked after. There remain 'ragged ends' of things either discontinued during lockdowns, restricted by them, or developed during them to be sorted out. Regarding development, it has been particularly noticeable that digital communication within the congregation has grown massively. Digital and planned giving has also grown. Also, we have been very pleased to see the completion of phase 1 of our church refurbishment. We are now blessed with a very well-appointed servery at the west end of the nave and a visionary window encouraging us to look out to the mission fields outside, and others to look in to see the worshipping community.

We have faith that our mission statement will continue to focus our activity this year:

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

Objectives: "To look Upward, Inward and Outward"

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

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 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, prioritize 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 and our PCC meetings.

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Towards the end of 2021, spilling into 2022, the priorities for the coming two years were agreed. In this second year, they therefore remain the same:

- i) A complete review and promotion of prayer as the basis of our life together;
- 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 new parish website. Now that we are free of the pressures associated with Covid 19 recovery, the MAP and its priorities will need to be reviewed upon the appointment of the new rector. The interregnum ahead of the church in the coming year should enable the church to settle and consolidate its life together in order to support fresh vision brought by new leadership later in the year.

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. Our aim is to enable ordinary people to live out their faith as part of our parish community through:

- Prayer and Discipleship - growing in knowledge, faith and trust in Jesus.
- Promotion of pastoral care for people living in the parish, missionary and outreach work.
- Practical Service to the community to show the love of our Lord.

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 163 parishioners on the Church Electoral Roll. The electoral roll was revised at the time of the 2022 APCM.

An illustrative average weekly attendance is: 115 adults and 14 children

This number often doubles during important festival services and/or uniformed organisations family services.

There is a wide range of other activities undertaken to grow the church, to teach and to serve Christians, including:

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

Mission Update

Emmanuel has made regular donations from church funds. In addition, each month has been allocated a Mission of the Month, during which, with coffee mornings and specific events, funds were raised and donated as follows:

- | | | |
|------------|--------------------------------|---------|
| • January | Naval & Military Bible Society | £ 516 |
| • February | St Paul's Larder | £ 1,432 |

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•	March	Traidcraft Exchange	£ 416
•	April	Shekinah Mission	£ 694
•	May	Christian Aid	£ 1,299
•	June	Sahodar UK	£ 457
•	July	Plymouth Street Pastors	£ 628
•	August	Mercy Ships	£ 432
•	September	Plymouth Soup Run	£ 634
•	October	Edge Community Project	£ 1,196
•	November	TearFund	£ 1,490

The total sum of £9,194 was raised during 2022 through Missions of the Month, Mission Lunch and the Christian Aid collection. This was in addition to the centrally funded sum of £4,500 allocated for mission giving by the PCC in its annual budget, and some special appeals.

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 events available for the congregation to support.

During 2021 a review of the Mission causes to be supported by Emmanuel was begun. This was continued in 2022, focusing 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:

- 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). 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;
- Evening social events;
- Mission Lunches;
- ‘Regal Cinema’;
- Overseas Mission support;
- Monthly coffee mornings in aid of charities;

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Church Premises

Under the chairmanship of one of the churchwardens, Don Nuttall, the Premises Oversight Group (POG) has monitored the condition of the church and the halls throughout the year. They have exercised considerable diligence in prioritising and carrying out a large and varied number of repairs during the year. This has consumed an immense amount of time and effort from the members of POG who faithfully carry out their work behind the scenes. We give thanks to God for all that has been achieved.

Some of the highlights during the year are as follows -

Reordering

After almost 2 years of waiting, we finally received the necessary consents to proceed with our plans for a partial reordering scheme. We went out to tender to 3 well qualified contractors but regrettably we did not obtain a single tender. Ultimately, Rawlings Joinery were appointed to carry out phase one of the work, which included the installation of a new window and the creation and installation of a bespoke oak fronted server at the west end of the nave. The work was finally completed to a superb standard in late November.

Quinquennial Report

Slightly delayed by Covid19 lockdowns we finally received the latest QI report from Le Page, the appointed architects on 17 May 2022. The report identifies and gives an assessment of priorities for works to the fabric of the church over the ensuing 5 years.

Trees

In October 2022, pollarding and crowning works were carried out to the last of the large trees on the site. After 2 years and 4 phases, this completed the recommended work to all 17 of the largest trees within the grounds. All necessary consents had been obtained from the diocese and the Plymouth City Council.

Defibrillator

Following receipt of various grants, a defibrillator, within a lockable cabinet, was installed on the outside wall of the church office beside the main entrance. All appropriate consents were obtained from the diocese. The defibrillator is now usable by people at the church and by the general public who can phone 999 to obtain the access code.

New Projector

Our old central projector gave us problems throughout 2022. It became increasingly difficult to conduct worship services without the intrusion of breakdowns and any number of problems. Reluctantly therefore, the PCC decided that it had to be replaced. Following a lot of research undertaken by Tim Lyddon, a new projector was purchased towards the end of 2022. It has been a huge success.

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 2022, 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:

23/2/23

Tony Jopson & Co Ltd
246 Peverell Park Road, Plymouth, PL3 4QG

The Parish Church of Emmanuel with St Paul, Plymouth

Financial Statements for the year ended 31 December 2022

Financial Review

Total receipts of ordinary unrestricted funds for the parish were £211,674. Congregational giving at Emmanuel (including income tax recoverable) has shown significant growth, being £150,893 in 2022, compared with a figure of £135,654 in 2021 if the amounts for St Paul's are excluded. Part of the increase would be due to our emergence from the Covid-19 restrictions.

Expenditure was lower in 2022 than we had expected because when the Youth Worker left his post at the end of January we were unable to find a replacement. The PCC is hoping to employ a Youth Worker in the future. During the year, £26,898 net of grants was spent on improvements to the church building, providing a server within the building and a window replacing a door that was no longer in use.

Until the end of 2021, this parish consisted of two churches, the church of Emmanuel and the church of St Paul's, governed by a single parochial church council (PCC). At the beginning of 2022, St Paul's became a Conventional District, a new charity with its own PCC and full legal responsibility for activities within that church and district. The signing and dating of the formal Agreement to create a Conventional District created a new charity and that document, alongside the Church Representation Rules (CRR), the PCC Powers Measure and the Churchwardens Measure, created the governance of the conventional district. As shown in the following financial statements, £54,734 was allocated to St Paul's, being the amount held in the St Paul's bank accounts at the end of 2021. The income of St Paul's is below the threshold for registration with the Charity Commission.

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.

Going Concern

The financial statements have been prepared on the going concern basis. There are no material uncertainties related to events or conditions that may cast significant doubts upon the PCC's ability to continue as a going concern.

Approved by the PCC on 30th March 2023 and signed on its behalf:

Signed:

DBA Little

Signed:

SB Phillips

Position:

Churchwarden

Position:

Treasurer

Date:

30 March 2023

Date:

30/3/23

The Parish Church of Emmanuel with St Paul, Plymouth

Financial Statements for the year ended 31 December 2022

Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds	
			2022 £	2021 £
<i>Income</i>				
Voluntary income	168,009	150	168,159	171,047
Activities for generating funds	33,933	1,428	35,361	23,442
Investment income	779	4	783	1,366
Income from charitable activities	8,622	50	8,672	1,300
Other incoming resources	331	-	331	100
Total income	211,674	1,632	213,306	197,255
<i>Resources used</i>				
Cost of generating funds	860	1,156	2,016	343
Charitable activities	220,244	2,836	223,080	222,283
Total expenditure	221,104	3,992	225,096	222,626
Net income / (expenditure) re- sources before transfer	(9,430)	(2,360)	(11,790)	(25,371)
<i>Transfers</i>				
Gross transfers between funds - in	41,878	-	41,878	40,826
Gross transfers between funds - out	(41,878)	-	(41,878)	(40,826)
<i>Other recognised gains / losses</i>				
Allocated to St Paul's	(48,153)	(6,581)	(54,734)	(85)
Net movement in funds	(57,583)	(8,941)	(66,524)	(25,456)
<i>Reconciliation of funds</i>				
Total funds brought forward	527,373	37,185	564,558	590,014
Total funds carried forward	469,790	28,244	498,034	564,558

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 2022

Balance Sheet

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	2021 £
Fixed assets				
Tangible assets	276,865	-	276,865	270,000
	276,865	-	276,865	270,000
Current assets				
Debtors	35,138	-	35,138	40,635
Cash at bank and in hand	165,474	29,862	195,336	256,016
	200,612	29,862	230,474	296,651
Liabilities				
Creditors: Amounts falling due in one year	7,687	1,618	9,305	2,093
Net current assets less current liabilities	192,925	28,244	221,169	294,558
Total assets less current liabilities	469,790	28,244	498,034	564,558
Total net assets	469,790	28,244	498,034	564,558
Parish funds				
Unrestricted				
General fund	335,254	-	335,254	329,167
Total Designated Funds	134,536	-	134,536	198,206
Restricted				
Total Restricted Funds	-	28,244	28,244	37,185
	469,790	28,244	498,034	564,558

Approved by the PCC on 30th March 2023 and signed on its behalf:

Signed: 

Signed: 

Position: Churchwarden,

Position: Treasurer

Date: 30 March 2023.

Date: 30/3/23

The Parish Church of Emmanuel with St Paul, Plymouth

Notes on the Financial Statements for the year ended 31 December 2022

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 £2,000 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.

Tangible fixed assets costing more than £2,000 are capitalised and valued at cost including any incidental costs of acquisition. Equipment used within the church premises is depreciated on a straight-line basis over three years. Fixtures and fittings in the church premises are depreciated over ten years. Buildings work is not capitalised. A full year's depreciation is charged in the year of purchase.

Investments are valued at market value at 31 December.

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Notes on the Financial Statements for the year ended 31 December 2022

2. INCOMING RESOURCES

	General Fund £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2022 2021 £ £	
Voluntary income					
Bank Orders	111,321	-	-	111,321	108,055
Envelopes	3,287	-	-	3,287	6,609
Gift aid recovered	28,666	-	-	28,666	29,738
Open plate collections at services	7,619	-	-	7,619	7,662
Sundry donations, legacies	4,881	300	150	5,331	17,983
Grants	500	11,435	-	11,935	1,000
	156,274	11,735	150	168,159	171,047
Activities for generating funds					
Fundraising	14,000	-	1,428	15,428	6,854
Church Hall lettings and other property income	6,234	13,699	-	19,933	16,588
	20,234	13,699	1,428	35,361	23,442
Investment income					
Interest and dividends	779	0	4	783	1,366
Incoming resources from charitable activities					
Parish magazine advertising, sale of books, Bible notes and magazine	435	-	-	435	10
Fees for weddings and funerals	4,288	-	50	4,338	340
Activities and Holiday Club	3,899	-	-	3,899	950
	8,622	-	50	8,672	1,300
Other incoming resources	331	-	-	331	100
Total incoming resources	186,240	25,434	1,632	213,306	197,255

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Notes on the Financial Statements for the year ended 31 December 2022

3. RESOURCES EXPENDED

	General Fund £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2022 2021 £ £	
Cost of generating funds	860	-	1,156	2,016	343
Charitable activities					
Missionary and charitable giving	15,991	-	1,700	17,691	16,588
Ministry:					
Diocesan parish share	85,680	-	-	85,680	93,600
Clergy expenses	1,052	-	-	1,052	1,984
Materials for ministry (homegroup etc)	1,370	-	-	1,370	1,143
Church running expenses:					
Insurance	6,947	-	-	6,947	7,623
Electric and gas	8,554	872	-	9,426	6,462
Repairs and supplies inc IT & AVA	11,399	8,370	-	19,769	42,967
New building work	-	35,263	1,136	36,399	-
Church Halls running costs:					
Insurance and caretaking	-	1,436	-	1,436	2,888
Fuel, water and waste	-	2,173	-	2,173	2,090
Repairs and supplies	-	3,478	-	3,478	3,641
Music and organ expenses	1,649	-	-	1,649	1,746
Leaders training	28	-	-	28	-
Youth and children's work	12,127	-	-	12,127	15,176
Parish administration:					
Salary, photocopier, licences and other office expenses	22,456	759	-	23,215	25,695
Professional fees and CRB checks	640	-	-	640	680
	167,893	52,351	2,836	223,080	222,283
 Total resources used	 168,753	 52,351	 3,992	 225,096	 222,626

The Parish Church of Emmanuel with St Paul, Plymouth

Notes on the Financial Statements for the year ended 31 December 2022

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 gardener, all part-time, none of whom earned more than £60,000 per annum. The total gross wage for the 6 employees was £23,359. In addition, £967 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 £644 and Tim Lyddon received £140 for duties as a verger at weddings and funerals, inter alia. These fees were paid by the client not the church.

Chris Benson received £2,400 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 £1,052 was received by five members of clergy in the discharge of their duties.

During the year to 31 December 2022, the charity received £30,858 in donations from the PCC members, key management personnel and persons closely connected to them. The donors did not attach any conditions to their gifts which required the charity to significantly alter the nature of its existing activities.

5. FIXED ASSETS

(a) Tangible (Unrestricted)		Freehold land and buildings	Church equipment	Fixtures and Fittings	Total
		£	£	£	£
ACTUAL/DEEMED COST	At 1 January 2022	270,000	56,319	-	326,319
	Additions	-	5,959	3,185	-
	Disposals	-	15,834	-	15,834
	at 31 December 2022	270,000	46,444	3,185	326,319
DEPRECIATION	At 1 January 2022	-	56,319	-	56,319
	Charged for the year	-	1,959	320	-
	Disposals	-	15,834	-	15,834
	At 31 December 2022	-	42,444	320	56,319
NET BOOK VALUE	At 31 December 2022	270,000	4,000	2,865	276,865
	At 31 December 2021	270,000	-	-	270,000

Note – The disposals represent the fixed assets now held by St Paul's.

The additions are £5,959 for a new church projector, and £3,185 for a new Halls boiler.

Freehold land and buildings

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

No investment trust funds were held during 2022. Trust funds totalling £9,889 were liquidated in 2021.

The Parish Church of Emmanuel with St Paul, Plymouth

Notes on the Financial Statements for the year ended 31 December 2022

6. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022 £	2021 £
Income tax recoverable	28,666	-	28,666	29,738
Prepayments	1,272	-	1,272	2,225
Other debtors	5,200	-	5,200	8,672
	35,138	-	35,138	40,635

7. LIABILITIES

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022 £	2021 £
a. Amounts falling due within one year:				
Accruals for utilities and other costs	7,687	1,618	9,305	2,093
	7,687	1,618	9,305	2,093

8. FUND DETAILS

Note that from January 2022, all the monies held in the St Paul's funds will be accounted for in the report produced by the St Paul's PCC. The amounts are therefore not listed in this report. A total of £54,734 was allocated to St Paul's. The St Augustine funds have been used during the year on improvements to the church building as described earlier in this report.

	2022 £	2021 £
The restricted funds comprise the following:		
Ministry Training	4,014	4,014
Youth	2,478	2,386
Hospitality	823	1,686
Bellringers	8,283	8,179
Outreach Bequest	4,037	4,037
Million4Mission	-	1,647
Kerswell	5,989	5,989
Hardship Fund	2,620	4,220
St Paul's Food Aid	-	4,935
	28,244	37,185

The designated funds comprise the following:

Emmanuel Church Halls	16,037	10,404
Legacies	7,476	10,476
St Paul's General	-	14,755
Families' Minister	35,000	35,000
Emmanuel Development	22,837	24,122
Emmanuel Buildings Maintenance	32,286	24,674
St Paul's Development	-	28,121
Church Halls Long Term Maintenance	12,000	12,000
St Augustine's	-	24,478
Vicar & Church Wardens - Emmanuel	8,900	8,900
Vicar & Church Wardens - St Paul's	-	5,276
	134,536	198,206

The General Fund, including £274,000 fixed assets:	335,254	329,167
	498,034	564,558

The Parish Church of Emmanuel with St Paul, Plymouth

Notes on the Financial Statements for the year ended 31 December 2022

8. FUND DETAILS (Continued)

Restricted funds are held for the following purposes:

Bellringers)	
Youth)	for activities specific to these important groups at Emmanuel.
Hospitality)	
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	This fund is now fully allocated to St Paul's, and the parish PCC no longer has responsibility for its use.
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 2022

9. FUND MOVEMENTS

	Balance 01/01/2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	Gains & Losses £	Balance 31/12/2022 £
<i>Restricted:</i>						
Ministry Training	4,014	-	-	-	-	4,014
Youth	2,478	-	-	-	-	2,478
Hospitality	1,686	1,429	2,292	-	-	823
Bellringers	8,179	104	-	-	-	8,283
Outreach Bequest	4,037	-	-	-	-	4,037
Million4Mission	1,647	-	-	-	(1,647)	-
Kerswell	5,989	-	-	-	-	5,989
Hardship Fund	4,220	100	1,700	-	-	2,620
St Paul's Food Aid	4,935	-	-	-	(4,935)	-
	37,185	1,633	3,992	-	(6,582)	28,244
<i>Designated</i>						
Emmanuel Church Halls	10,404	13,999	8,366	-	-	16,037
Legacies	10,476	-	-	(3,000)	-	7,476
St Paul's General	14,755	-	-	-	(14,755)	-
Families' Minister	35,000	-	-	-	-	35,000
Emmanuel Development	24,122	9,500	35,263	24,478	-	22,837
Emmanuel Buildings Maintenance	24,674	1,935	8,723	14,400	-	32,286
St Paul's Development	28,121	-	-	-	(28,121)	-
Church Halls Long Term Maintenance	12,000	-	-	-	-	12,000
St Augustine's	24,478	-	-	(24,478)	-	-
Vicar & Church Wardens - Emmanuel	8,900	-	-	-	-	8,900
Vicar & Church Wardens - St Paul's	5,276	-	-	-	(5,276)	-
	198,206	25,434	52,352	11,400	(48,152)	134,536
<i>General fund</i>	329,167	186,240	168,753	(11,400)	-	335,254
	564,558	213,307	225,097	-	(54,734)	498,034