

**Emmanuel Church,
Of the Parish of Emmanuel with St. Paul
Plymouth**

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

For the year ended 31 December

2023

Team Rector:

The Rev'd Preb. Karl Freeman (until 16th March 2023)

PCC Treasurer:

Mr. John Phillips

Independent Examiner:

Mr. Tony Jopson F.C.A.

Charity number: 1137452

Address: 1 Compton Avenue, Mannamead, Plymouth, PL3 5BZ
Website: www.emmanuelplymouth.co.uk

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 is 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. The PCC administers the work at Emmanuel Church. St Paul's Church has its own PCC reporting separately to the diocese.

PCC members who have served for the year from 1 January 2023 are:

Team Rector:	Rev'd Preb. Karl Freeman	Chairman, <i>until 16th March 2023</i> ,
Associate Vicar:	Rev'd Tony Williams	
Team Vicar (SSM):	Rev'd Robin Brown	
Licensed Lay Ministers:	Mr Tim Lyddon Mrs Pam Edwards Mrs Pippa Brown	Vice Chairman
Parish Churchwardens:	Mr. Don Nuttall Mrs Linda Wheeler	Chairman <i>from 16th March 2023</i>
Elected Members:	<i>(in addition to any named above)</i> Mr Barrie Bannister-Evans Mr Mark Bullard Mrs. Pam Edwards Miss Sally Fletcher Mr Malcolm Haynes Mr Fred Hill Mr Ed Houlton Mrs Kathryn McGuinness Mr Kevin O'Neill Mr John Phillips Mr Gordon Rose	<i>from 14th May 2023</i> <i>until 14th May 2023</i> <i>until 14th May 2023</i> <i>from 14th May 2023</i>
Deanery Synod rep.	Ms Anne Tillett	<i>until 26th October 2023</i>
Co-opted Member	Miss Sally Fletcher Mrs Carol Springett	<i>from 20th July 2023</i> <i>from 21st Sept 2023</i>
Officials	Mr John Phillips Mr Chris Benson Mrs Sarah Nicholson	PCC Treasurer PCC Secretary <i>until 14th May 2023</i> PCC Secretary <i>from 26th Oct 2023</i>

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Structure, Governance and Management

The PCC (Parochial Church Council) has the responsibility of co-operating with the Rector (the Rev'd Preb. Karl Freeman until his retirement in March 2023), the clergy and the churchwardens 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 building at Emmanuel and the adjoining hall. From January 2022, St Paul's became a Conventional District within the parish, with its own PCC. St Paul's PCC is now a separate legal entity with full responsibility for its own affairs, including maintenance of the buildings, financial control and reporting.

PCC Constitution: The method of appointment of PCC members is set out in the constitution and the Church Representation Rules. Emmanuel PCC oversees the implementation of the Mission Action Plan in its part of the parish. All church attendees are encouraged to register on the Electoral Roll, and membership confers entitlement to stand for election to the 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. 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. Emmanuel PCC 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 and Activities

In several ways, 2023 has proved to be a challenging year. Rev Tony Williams suffered a serious head injury when he was knocked off his bike in February and after 22 years of faithful ministry, Rev Karl Freeman retired in March. This meant that Rev Robin Brown took on the responsibility of planning and organising the preaching and teaching plan at Emmanuel (and Rev Darryl Cree at St Paul's). Many other people, too many to mention by name, took on additional duties to help to carry out the pastoral work and everything else involved in the life of the church during the year. It has been a thoroughly excellent team effort all round. Very pleasingly, all the evidence is that we have come through the year very well indeed. Attendance at our worship services has been maintained and increased. Christian fellowship has been strengthened. Emmanuel has been able to meet all its financial obligation and, if anything, its financial position is stronger than it was last year. Several aspects of Mission support have developed significantly during the year with increased financial support given to both UK and overseas causes.

As we look towards Rev Peter Shaw joining us as our new Rector in February 2024, we give thanks to God for all that has been achieved in the past and we look forward with faith to all that lies ahead.

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', can find a place to be cared for and serve the Lord.

Public Benefit: 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.

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Emmanuel Mission Activities

Church Growth and Evangelism

The regular focus of our teaching, worship and ministry is our Sunday services. In 2023, at Emmanuel, there were weekly Sunday morning and evening services and also weekly Wednesday morning services. Teaching activities for children and young people were undertaken in age specific groups at the same time as the Sunday morning services.

In December 2023 there were 172 people on the Emmanuel Church Electoral Roll. The electoral roll was revised at the time of the 2023 APCM.

An illustrative average weekly attendance was: 158 adults and 13 children. In addition, an average of about 16 participate in the Sunday morning services on-line. The attendance number was much greater during important festivals and uniformed organisations' family services.

A wide range of other activities was undertaken to grow the church, to teach and serve both Christians and enquirers, including:

- 10 weekly home Bible study groups
- Alternative occasional services
- Baptisms (believers and infants), weddings and funerals
- Monthly Prayer meetings
- Weekly Friday a.m. prayer meetings, online
- Occasional Men's Breakfasts
- Monthly Women's Fellowship Group – DIMES
- Weekly youth club
- Lent Course, mornings and evenings
- Enquirers' and Discipleship support
- Welcome suppers

Mission Update

Our overall aim is to involve the church practically, emotionally and spiritually in mission through engagement with our mission partners. To this end, we have a Mission of the Month which is featured in one of our main services, prayed for at our parish prayer meeting and through the church news sheet, and publicised through a fundraising coffee morning.

2023 has seen us meeting regularly for prayer for the organisations supported and for our work in general, in addition to our routine business meetings.

We have a significant legacy from Freda Lee likely to be in excess of £100,000, to be spent through this Committee. We have recruited a new member with significant strategic, high-level experience in overseas mission, to help us maximise value for money and engagement with the church, in administering this legacy.

The financial aspects of our work are as follows:

Emmanuel has used church funds to support the following organisations:

Charity	2023 Support
Compton School	£900 – Used to supply children's Bibles, for use in the classroom.
Shekinah	£900 – to support their work with the homeless
Louise & Stephen Anderson	£2,000 – outreach work in India and with Iranians in this country
Richard Cooke, Church Army	£875 – supporting outreach into an inner-city community in Selby
Cross Rhythms	£750 – a Christian FM radio channel in Plymouth
Mission Aviation Fellowship (MAF)	£575 – bringing help, hope, and healing through aviation

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In addition, each month was allocated a “Mission of the Month”, during which, with coffee mornings and specific events, funds were raised and donated as follows:

Date	Charity	Funds raised	Use
January	Andersons	£410	Outreach work in India and with refugee Iranians in this country
February	St Paul’s Outreach	£817	A Community Larder in Efford, to alleviate food poverty
March	Wycliffe Translators	£498	Enabling people to access the Bible in their own language
April	Sahodar UK	£1,041	Healthcare, education and opportunities to worship God in Nepal
May	Christian Aid	£1,018	International relief, delivered in partnership with local churches
June	Bible Society	£728	Making the Bible more accessible, across the world
July	Shalom University	£666	Christian education in the Democratic Republic of the Congo
August	Open Doors	£566	Supporting persecuted Christians
September	Soup Run	£1,088	Providing food and warmth to the homeless, in Plymouth
October	MAF	£1,184	Bringing help, hope and healing through aviation
November	Tearfund	£2,044	An international relief agency, which is explicitly Christian
December	Street Pastors	£468	Providing practical care to those out at night, in Plymouth

There were, in addition, ad hoc collections for emergency relief.

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 and High View Primary
- Lunchtime club in Compton C of E Primary
- Residential Homes services
- Pastoral Team Visits
- Home Communion
- Funeral Ministry

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:

- Holiday Club for primary age children for 1 week in July
- Monthly children’s club
- Seasonal children’s events, eg The Treat
- Hosting large events for Compton C of E Primary and Lipson Vale Primary Schools
- Bereavement Support Group
- Bereavement Course
- Street Pastor scheme
- Child Contact Centre
- Traidcraft stalls
- Toddler Tunes for pre-school children
- Friday Tea Break for retired people – including outings
- Use of church halls by paying groups
- Contributing to St Paul’s Food Aid ministries
- Evening social events
- Mission Lunches
- ‘Regal Cinema’ – a film show for the retired
- Overseas Mission support
- Monthly coffee mornings in aid of charities
- Community Summer and Christmas Fairs and outdoor Dickensian evening

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Achievements

We have seen the Lord continue to develop and grow us as living stones of his church, in the breadth and depth of our discipleship, worship, prayer, mission and service. For that we give Him thanks and seek to honour Jesus.

Church Premises

Under the chairmanship of Don Nuttall, one of the churchwardens, 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 everything that has been achieved.

Some highlights during the year

Reordering

Early in the year, the redundant former Coffee Corner was removed from the north-west corner of the premises and replaced by a new Welcome Area, as outlined in the Faculty consent, to complete phase 1 of the reordering.

Defibrillator

Installed in December 2022, the defibrillator was instrumental in saving it's first life, early in 2023, when a visitor to the Halls suffered a full cardiac arrest.

Fabric Repairs

As recommended in the last Quinquennial Report, three significant repairs were carried out in and above the bell chamber within the church tower.

Three rainwater drains on the south side of the church were excavated, tree roots removed, the drains repaired and the tarmac reinstated.

Main Church Boiler

Following increasing problems over recent years, the main pump to the church boiler was replaced during the summer of 2023.

Roof and Rainwater Goods

From August to November 2023, in 4 different phases, major works were carried out to roofs to the north, north east, south east and south elevations of the church. When the scaffold provided access, it was found that the work to the roofs, the leadwork and the rainwater goods in each location was much more extensive than anticipated. Regrettably this extra work necessitated overrunning on the POG budget for 2023 but it was recognised as extremely important to do what we can to prevent water ingress into the upper parts of the church walls.

Contribution 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 2023, 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:

A P Jopson FCA

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 2023

Financial Review

Total receipts of ordinary unrestricted funds for Emmanuel Church were £445,000, including a legacy of £210,000. 50% of that legacy will be spent on overseas mission in accordance with the wishes of the testator, and the PCC is currently considering how to make best use of this very generous gift. Congregational giving at Emmanuel (including income tax recoverable) has continued to grow, being £161,000 in 2023, compared with a figure of £151,000 in 2022. Overall income, excluding the legacy, increased from £213,000 in 2022 to £237,000, reflecting the continued generosity of church members in contributing to the Lord's work at Emmanuel, and also increased use of the Halls by outside organisations. This income was £26,000 greater than we expected when the budget for the year was prepared.

Total expenditure was lower in 2023 than the previous year due to the internal building alterations carried out in 2022, but, when that work is excluded, on-going expenditure increased from £189,000 in 2022 to £223,000 in 2023, reflecting a general increase in church activities. Essential maintenance work in the autumn of 2023 at roof level caused an overspend on that particular budget item, but the church was fortunate in that the increased cost of energy only affected us in the last quarter of the year. Overall expenditure was £12,000 greater in 2023 than had been budgeted.

Overall, the increases in income and expenditure together resulted in an unexpected surplus for the year of £14,000.

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 21st March 2024 and signed on its behalf:

Signed: 

Signed: 

Position: 

Position: 

Date: 

Date: 

The Parish Church of Emmanuel with St Paul, Plymouth

Financial Statements for the year ended 31 December 2023

Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds	
			2023 £	2022 £
<i>Income</i>				
Voluntary income	380,939	1,586	382,525	168,159
Activities for generating funds	41,916	210	42,126	35,361
Investment income	5,372	22	5,394	783
Income from charitable activities	13,870	10	13,880	8,672
Other incoming resources	3,113	0	3,113	331
Total income	445,210	1,828	447,038	213,306
<i>Resources used</i>				
Cost of generating funds	3,769	336	4,105	2,016
Charitable activities	217,674	1,586	219,260	223,080
Total expenditure	221,443	1,922	223,365	225,096
Net income / (expenditure) resources before transfer	223,767	(94)	223,673	(11,790)
<i>Transfers</i>				
Gross transfers between funds - in	37,224	-	37,224	41,878
Gross transfers between funds - out	-37,200	(24)	(37,224)	(41,878)
<i>Other recognised gains / losses</i>				
Allocated to St Paul's	-	-	-	(54,734)
Net movement in funds	223,791	(118)	223,673	(66,524)
<i>Reconciliation of funds</i>				
Total funds brought forward	469,790	28,244	498,034	564,558
Total funds carried forward	693,581	28,126	721,707	498,034

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 2023

Balance Sheet

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	2022 £
Fixed assets				
Tangible assets	276,795	-	276,795	276,865
	276,795	-	276,795	276,865
Current assets				
Debtors	9,009	-	9,009	35,138
Cash at bank and in hand	413,352	31,323	444,675	195,336
	422,361	31,323	453,684	230,474
Liabilities				
Creditors: Amounts falling due in one year	5,575	3,197	8,772	9,305
Net current assets less current liabilities	416,786	28,126	444,912	221,169
Total assets less current liabilities	693,581	28,126	721,707	498,034
Total net assets	693,581	28,126	721,707	498,034
Parish funds				
Unrestricted				
General fund	370,555	-	370,555	335,254
Total Designated Funds	323,026	-	323,026	134,536
Restricted				
Total Restricted Funds		28,126	28,126	28,244
	693,581	28,126	721,707	498,034

Approved by the PCC on 21st March 2024 and signed on its behalf:

Signed: 

Position: Rector

Date: 21/03/24

Signed: 

Position: Treasurer

Date: 21/3/24

The Parish Church of Emmanuel with St Paul, Plymouth

Notes on the Financial Statements for the year ended 31 December 2023

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 added to the general fund or other appropriate fund.

The Vicar and Churchwardens' fund is shown for completeness, but is 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.

The Parish Church of Emmanuel with St Paul, Plymouth

Notes on the Financial Statements for the year ended 31 December 2023

2. INCOMING RESOURCES

	General Fund £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2023 2022 £ £	
Voluntary income					
Bank Orders	117,482	-	-	117,482	111,321
Envelopes	7,169	-	-	7,169	3,287
Gift aid recovered	29,415	-	-	29,415	28,666
Open plate collections at services	7,131	-	-	7,131	7,619
Sundry donations, legacies	3,238	209,964	1,322	214,524	5,331
Grants	3,260	3,280	264	6,804	11,935
	167,695	213,244	1,586	382,525	168,159
Activities for generating funds					
Fundraising	17,070	-	210	17,280	15,428
Church Hall lettings and other property income	8,256	16,590	-	24,846	19,933
	25,326	16,590	210	42,126	35,361
Investment income					
Interest and dividends	5,372	-	22	5,394	783
Incoming resources from charitable activities					
Parish magazine advertising, sale of books, Bible notes and magazine	268	-	-	268	435
Fees for weddings and funerals	5,792	-	10	5,802	4,338
Activities and Holiday Club	7,810	-	-	7,810	3,899
	13,870	-	10	13,880	8,672
Other incoming resources	3,113	-	-	3,113	331
Total incoming resources	215,376	229,834	1,828	447,038	213,306

The Parish Church of Emmanuel with St Paul, Plymouth

Notes on the Financial Statements for the year ended 31 December 2023

3. RESOURCES EXPENDED

	General Fund £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2023 2022 £ £	
Cost of generating funds	3,769	-	336	4,105	2,016
Charitable activities					
Missionary and charitable giving	19,009	100	-	19,109	17,691
Ministry:					
Diocesan parish share	89,643	-	-	89,643	85,680
Clergy expenses	417	-	-	417	1,052
Materials for ministry (homegroup etc)	3,071	-	-	3,071	1,370
Church running expenses:					
Insurance	7,101	-	-	7,101	6,947
Electric and gas	8,124	-	-	8,124	9,426
Repairs and supplies inc IT & AVA	14,222	22,919	1,586	38,727	19,769
New building work	-	143	-	143	36,399
Church Halls running costs:					
Insurance and caretaking	-	1,658	-	1,658	1,436
Fuel, water and waste	-	3,110	-	3,110	2,173
Repairs and supplies	-	2,994	-	2,994	3,478
Music and organ expenses	4,025	-	-	4,025	1,649
Leaders training	-	-	-	-	28
Youth and children's work	13,983	-	-	13,983	12,127
Parish administration:					
Salary, photocopier, licences and other office expenses	21,935	620	-	22,555	23,215
Other expenditure	4,124	-	-	4,124	-
Professional fees and CRB checks	476	-	-	476	640
	186,130	31,544	1,586	219,260	223,080
Total resources used	189,899	31,544	1,922	223,365	225,096

The Parish Church of Emmanuel with St Paul, Plymouth

Notes on the Financial Statements for the year ended 31 December 2023

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

During the year the PCC employed a Children's Worker, parish secretary, cleaner & organist, all part-time, none of whom earned more than £60,000 per annum.

The total gross wage for the 4 employees was £23,839. In addition, £887 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 £210 and Tim Lyddon received £359 for duties as a vergers or minister at weddings and funerals, inter alia. These fees were paid by the client not the church.

No other remuneration was received by trustees, except that expenses totalling £417 was received by three members of clergy in the discharge of their duties.

During the year to 31 December 2023, the charity received £42,649 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 2023	270,000	46,444	3,185	319,629
	Additions	-	-	2,495	2,495
	Disposals	-	-	-	-
	at 31 December 2023	270,000	46,444	5,680	322,124
DEPRECIATION	At 1 January 2023	-	42,444	320	42,764
	Charged for the year	-	2,000	565	2,565
	Disposals	-	-	-	-
	At 31 December 2023	-	44,444	885	45,329
NET BOOK VALUE	At 31 December 2023	270,000	2,000	4,795	276,795
	At 31 December 2022	270,000	4,000	2,865	276,865

Note – The additions are £2,495 for a new main church heating pump.

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 2023. 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 2023

6. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2023 £	2022 £
Income tax recoverable	6,592	-	6,592	28,666
Prepayments	989	-	989	1,272
Other debtors	1,428	-	1,428	5,200
	9,009	-	9,009	35,138

7. LIABILITIES

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2023 £	2022 £
a. Amounts falling due within one year:				
Accruals for utilities and other costs	5,575	3,197	8,772	9,305
	5,575	3,197	8,772	9,305

8. FUND DETAILS

	2023 £	2022 £
The restricted funds comprise the following:		
Ministry Training	4,014	4,014
Youth	2,478	2,478
Hospitality	673	823
Bellringers	8,315	8,283
Outreach Bequest	4,037	4,037
Kerswell	5,989	5,989
Hardship Fund	2,620	2,620
	28,126	28,244
The designated funds comprise the following:		
Emmanuel Church Halls	1,460	16,037
Legacies	217,440	7,476
Families' Minister	35,000	35,000
Emmanuel Development	22,694	22,837
Emmanuel Buildings Maintenance	26,247	32,286
Church Halls Long Term Maintenance	12,000	12,000
Vicar & Church Wardens - Emmanuel	8,185	8,900
	323,026	134,536
The General Fund, including £270,000 fixed assets held in buildings:		
	370,555	335,254
	721,707	498,034

The Parish Church of Emmanuel with St Paul, Plymouth

Notes on the Financial Statements for the year ended 31 December 2023

8. FUND DETAILS (Continued)

Restricted funds are held for the following purposes:

Bellringers	Funds raised by the Bellringers for maintenance of the church bells.
Youth	Funds for youth and children's activities
Hospitality	Funds to provide 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
Hardship	To assist with cases of hardship in Emmanuel Church.

Designated funds are held for the following purposes:

Emmanuel Church Halls	A funds which holds the income from letting the Halls, and is used to service and maintain them. Surplus money is transferred to the General Fund.
Emmanuel Development	Funds set aside for development of the premises at Emmanuel
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 2023

9. FUND MOVEMENTS

	Balance 01/01/2023	Incoming Resources	Outgoing Resources	Transfers	Balance 31/12/2023
	£	£	£	£	£
<i>Restricted:</i>					
Ministry Training	4,014	-	-	-	4,014
Youth	2,478	-	-	-	2,478
Hospitality	823	210	336	(24)	673
Bellringers	8,283	1,618	1,586	-	8,315
Outreach Bequest	4,037	-	-	-	4,037
Kerswell	5,989	-	-	-	5,989
Hardship Fund	2,620	-	-	-	2,620
	28,244	1,828	1,922	(24)	28,126
<i>Designated</i>					
Emmanuel Church Halls	16,037	16,590	8,167	(23,000)	1,460
Legacies	7,476	209,964	-	-	217,440
Families' Minister	35,000	-	-	-	35,000
Emmanuel Development Fund	22,837	-	143	-	22,694
Buildings Maintenance	32,286	3,280	23,019	13,700	26,247
Church Halls Long Term Maintenance	12,000	-	-	-	12,000
Vicar & Church Wardens	8,900	-	215	(500)	8,185
	134,536	229,834	31,544	(9,800)	323,026
<i>General fund</i>	335,254	215,376	189,899	9,824	370,555
	498,034	447,038	223,365	-	721,707