

**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

**2025**

**Team Rector:**  
The Rev'd Peter Shaw

**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](http://www.emmanuelplymouth.co.uk)

## Abbreviations in this document explained

AVA	Audio Visual Aids	
C of E	Church of England	
DBS	Disclosure and Barring Service	<i>Mandatory checks made on people working with children and vulnerable adults</i>
FRS	Financial Reporting Standard	<i>Rules that govern our accounts reporting procedures</i>
IT	Information Technology	
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>
SORP	Statement of Recommended Practice	<i>The Charity Commission rules for setting out accounts</i>

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## The Parish Church of Emmanuel with St Paul, Plymouth

### Parochial Church Council Trustees Annual Report 2025

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 2025 are:

Team Rector:	Rev'd Peter Shaw	Chairman
Team Vicar:	Rev'd Tony Williams	<i>absent – long term sick leave</i>
Team Vicar (SSM):	Rev'd Robin Brown	
Deacon (SSM)	Rev'd Bev Cree	
Licensed Lay Ministers:	Mr Tim Lyddon Mrs Pam Edwards Mrs Pippa Brown	Vice Chairman
Parish Churchwardens:	Mr. Don Nuttall Mrs Linda Wheeler Mrs Pam Edwards	<i>until 11<sup>th</sup> May 2025</i> <i>from 11<sup>th</sup> May 2025</i>
Elected Members:	Mr Barrie Bannister-Evans Mr Mark Bullard Mrs Jane Bullard Miss Sally Fletcher Mrs Kathryn McGuinness Mrs Sarah Nicholson Mr John Phillips Mr Luke Portch Mr Gordon Rose Miss Leetice Taylor Mrs Ruth Yarwood	PCC Secretary PCC Treasurer <i>from 11<sup>th</sup> May 2025</i> <i>from 11<sup>th</sup> May 2025</i>
Deanery Synod rep.	Mrs Carol Springett	

# **The Parish Church of Emmanuel with St Paul, Plymouth**

## **Parochial Church Council Trustees Annual Report 2025**

### **Structure, Governance and Management**

The PCC (Parochial Church Council) has the responsibility of cooperating with the Rector (the Rev'd Peter Shaw, who joined in February 2024), the clergy, and the churchwardens in promoting the whole mission of the Church within the ecclesiastical parish—pastoral, evangelistic, social, and ecumenical. It also oversees the maintenance of the church building at Emmanuel and the adjoining hall. St Paul's remains a Conventional District within the parish, with its own PCC as a separate legal entity, fully responsible for its affairs, including the maintenance of buildings, financial control, and reporting.

The PCC is a body corporate (PCC Powers Measure 1956 and the Church Representation Rules 2022).

**PCC Constitution:** The method of appointment of PCC members follows the Church Representation Rules. Emmanuel PCC oversees the implementation of the new purpose statement: "A Light for the City." All church attendees are encouraged to register on the Electoral Roll, which confers eligibility to stand for election to the PCC.

**Risk Management (Health and Safety, Disability Discrimination, and Safeguarding):** A high priority continues to be given to maintaining a safe environment within the church and grounds. Risks are assessed, stored online, and mitigated with safe practice procedures. Disabled access to the church is facilitated by a ramp and other provisions that ensure that church premises are accessible to staff, the congregation, and visitors. Emmanuel PCC has a nominated Safeguarding Officer, Carol Springett, and adheres to the requirements of safeguarding legislation for children and vulnerable adults. The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to comply with the House of Bishops' guidance on safeguarding children and vulnerable adults), taking note that this also relates to those projects and programmes the PCC supports locally and overseas as recommended by the Mission Committee.

### **Objectives and Activities**

2025 has been a year of prayerful transition, consolidation, and renewed focus at Emmanuel. During this year the church has sought to listen attentively to the Holy Spirit, to one another, and to the needs of our community, as we have clarified our calling and direction together.

Emmanuel has embraced a renewed vision and set of priorities, placing particular emphasis on growing disciples of Jesus Christ, strengthening pastoral care, and investing intentionally in ministry among children, young people, and young adults. Alongside this, the church has continued to seek the welfare of the city, responding compassionately to local needs while remaining attentive to learning from the global Church and world mission.

Despite challenges arising from staffing changes and organisational restructuring, the church has continued to gather faithfully for worship, prayer, teaching, and fellowship. We give thanks for God's sustaining grace, for financial stability during a season of change, and for the generosity, resilience, and commitment of the congregation.

**Purpose Statement:** "A light to the city"

#### **Values:**

- **Hungry:** Pursuing God with expectancy, prayer, and a desire to know His will.
- **Hopeful:** Rooted in the resurrection hope of Christ, living with confidence in God's future.
- **Holy:** Seeking to reflect the character of Jesus in our lives together.
- **Humble:** Depending on God's grace, valuing one another, and remaining teachable as we follow Christ together.

**Public Benefit:** The PCC aligns activities with Charity Commission guidance, advancing religion through prayer, discipleship, pastoral care, missionary outreach, and practical service to the community.

# The Parish Church of Emmanuel with St Paul, Plymouth

## Parochial Church Council Trustees Annual Report 2025

### Emmanuel Mission Activities

#### *Church Growth and Evangelism*

- **Sunday services** remain central, with weekly morning and evening services as well as a midweek service on Wednesdays. Age-specific teaching activities for children and young people run concurrently with Sunday morning services. Services are also livestreamed, averaging 17 online participants per week.
- **Alpha** - 30 guests have engaged with our two adult Alpha courses in 2025. Three Alpha guests were amongst those baptised by full immersion on Easter morning by Bishop James. In total 16 people were either baptised or confirmed that day.
- **Leadership Conference from Alpha** - Two of our clergy attended this 2-day leadership training event in London in May
- **Electoral Roll** – In December 2025, there were 114 people on the Emmanuel Church Electoral Roll. Average weekly attendance figures are as follows:
  - Adults: 148
  - Children: 25
  - Online: 17
- **Homegroups** – There are 11 weekly home Bible study groups. A new 18-30s group has started this year.
- **Monthly prayer** gatherings for Parish Prayer
- **Prayer room** - 50 people engaged with our prayer room *The Well* in November, booking individual hourly slots and worshipping up to midnight on the final evening. This occasional new venture is inspired by the 24-7 prayer movement. Four people from Emmanuel attended 24-7's international gathering in Germany in October.
- Baptisms, weddings, and funerals
- Fellowship events, including men's breakfasts and women's groups

#### *Mission Update*

Our overall aim is to enable people to participate in God's mission by sharing His life with others. At a general level, this happens in daily life with our families and with friends, at work, in the local community and in our wider social responsibilities. Following a year of review, the Mission Committee recommended to the PCC a mission perspective and mission policy in line with Emanuel's charitable aim of Public Benefit.

In summary the following was recommended and accepted by the PCC:

**Mission perspective:** *Sharing God's Abundant Life*. This resonates with the *divine purpose* summarised by Jesus himself: 'I have come that they may have life and have it in abundance' (John 10:10b).

**Mission policy:** sharing God's abundant life in four ways:

1. through the ministry of the church;
2. with those in care or in education within the local community;
3. with the people of Plymouth through advocacy and service;
4. with those of other cultures.

Four grants for 2026 (totalling £6,000), which matched these four aspects, were also agreed by the PCC.

These four aspects are intended to be mutually enriching. In particular, the 'other cultures' aspect is a key opportunity for Emmanuel to learn about its own cultural context and its presuppositions about faith and mission. It is hoped that as evangelistic, pastoral and social engagement dimensions of mission enrich each other, a holistic expression of sharing God's abundant life will emerge as a lived reality within our Plymouth context. There is further work to be done in exploring what this all means in terms of a deeper understanding of the mission of God, and of the social imagination about what the common good looks like in Plymouth.

Following the PCC's endorsement for the use of legacy money for a Church Army Africa (CAA) project in Nairobi, a significant process of due diligence was carried out on both the project and CAA's capacity to oversee the work. The conclusion was positive and the update is that there has been a ground-breaking ceremony and that plans for the new Emmanuel Centre have now been finalised.

# **The Parish Church of Emmanuel with St Paul, Plymouth**

## **Parochial Church Council Trustees Annual Report 2025**

### **Achievements**

Throughout 2025 we give thanks for the many ways in which God has been at work among us, deepening discipleship, strengthening pastoral care, and enabling Emmanuel to serve its community more faithfully. In a year marked by consolidation as well as growth, we have seen clear signs of God's grace bearing fruit across worship, care, mission, and formation. We recognise these developments not as our own achievements, but as evidence of the faithfulness of God and the work of the Holy Spirit among us.

Particular highlights include:

- The embedding of a pastoral core care team, now working effectively and providing more consistent, supported, and coordinated care across the church.
- The continued flourishing of the care homes ministry, offering faithful presence, worship, and prayer among some of the most vulnerable members of our community.
- A highly successful Trauma Informed Church Conference, with learning now becoming embedded within pastoral practice and shaping how pastoral teams care for individuals and families.
- Growth across children's ministry, including increasing attendance in weekly children's groups, the launch of a new toddler group with particularly strong and encouraging numbers, and the development of new and strengthening connections with local schools.
- A Holiday Club welcoming around 100 children supported by approximately 60 volunteers, and a well-attended Light Party drawing over 100 people, many with little or no prior connection to church.
- The re embedding of the Child Contact Centre as an integral part of Emmanuel's life and witness, contributing to the church's compassionate presence in the city.
- The development and strengthening of mission partnerships, including a growing link with St Monica's Theika and with Church Army in Nairobi, Kenya.
- Significant fabric improvements at Emmanuel to enable worship and mission, including a new dais/stage area, an upgraded sound system, and renewed hall facilities with new toilets and kitchen.
- The clarification and embedding of a renewed vision, priorities, and values, bringing greater unity, focus, and shared sense of direction.
- Increased Sunday attendance, with a regular worshipping community now numbering over 200, alongside many new people coming through the doors seeking to explore the Christian faith.
- Alpha becoming increasingly embedded within the culture of the church, with clear stories of lives being changed, and baptisms and confirmations on Easter Sunday standing out as a particular moment of thanksgiving and celebration.
- Growth in home group engagement, increasing from 90 to 120 participants, alongside the continued development of a growing missional fringe engaging with the life of the church.
- Seven people currently participating in the Diocese Foundations Course, reflecting a growing culture of discipleship, vocation, and formation.
- Ongoing engagement with local schools, including the continuation of weekly assemblies and lunchtime clubs at Compton Primary School, alongside emerging relationships with King's School, Plymouth College, and Lipson Co-operative Academy. We were particularly encouraged to welcome the band from Lipson Co-operative Academy to contribute to both our Summer Fair and Carols Round the Lamp community event, deepening our connections with young people and the wider community.
- The Bereavement Journey was offered during the early part of the year and was attended by 11 participants, the majority of whom have little or no contact with any church. The programme material is provided by the charity [Ataloss](#) and offers holistic support, including guided discussion, signposting to further help and an optional final session exploring faith questions that often arise in bereavement from a Christian perspective.

In all of this, we thank God for His presence with us throughout the year and for the quiet, faithful ways in which He has been building His Church. We look ahead with trust and hope, praying that Emmanuel will continue to honour Jesus Christ, grow as a Spirit led community, and serve faithfully as a light to the city.

# **The Parish Church of Emmanuel with St Paul, Plymouth**

## **Parochial Church Council Trustees Annual Report 2025**

### **Church Premises**

#### ***Ongoing Maintenance and Minor Works***

Under the chairmanship of Don Nuttall, the Premises Oversight Group (POG) has continually sought to monitor the condition of the church buildings and the Halls throughout the year. A large and varied number of repairs have been completed. This has consumed an immense amount of time and effort by the volunteer members of POG who faithfully carry out their work behind the scenes. In particular we wish to put on record our grateful thanks to Fred Hill who has been heavily involved in almost every piece of work.

Thanks almost entirely to a number of legacies being received, it has also been possible to undertake a large number of Major Works.

#### ***Re-ordering Project***

In the early months of the year, the 3<sup>rd</sup> and final phase of the re-ordering project was carried out. (Last done in 1990.) The aisles were raised to the level of the pew platforms. The dais was lifted and widened and a disabled access ramp introduced to provide access to the upper level. Works were carried out to upgrade and replace the audio-visual system. The opportunity was taken to replace the carpet throughout most of the sanctuary and the north transept. An air source heat pump was introduced into the south yard, feeding heating pipes which were laid in cement, under the new dais.

#### ***Halls Toilets Project***

In the summer months, under the leadership of Mark Bullard, the Halls toilets were completely replaced and refurbished. (Last done about 40 years ago) At the same time, the opportunity was taken to upgrade the lighting, decorative finishes, the carpet and the matting in the entrance vestibule.

As part of the desire to become more energy efficient and to reduce the church's carbon footprint, new LED lighting was installed throughout the Halls and the Church Annexe.

#### ***Halls Kitchen Project***

In the autumn months, under the leadership of Rev Peter Shaw, the Halls Kitchen was completely replaced. (Last done about 40 years ago.) Regrettably, it was found that the extra equipment made it necessary to introduce a new 3-phase electricity supply into the Halls. Don Nuttall took the lead on this side of things, liaising with National grid and other interested parties and Gordon Rose liaised with EDF. Also, the opportunity was taken to replace some of the wiring in the halls and to install two new distribution boards. This work should stand the church in good stead for many years to come.

We give thanks and praise to God for providing us with the resources and the manpower, indeed everything we needed to carry out this work, within the year.

### **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.



# **The Parish Church of Emmanuel with St Paul, Plymouth**

## **Parochial Church Council Trustees Annual Report 2025**

### **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 2025, 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

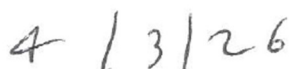
have not been met; or

- (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 2025

#### Financial Review

Total receipts of ordinary unrestricted funds for Emmanuel Church in 2025 were £302,000. It has been encouraging to see a continued increase in free-will giving by the congregation, which, including gift aid recovered, amounted to £186,000 in 2025, compared with £175,000 in 2024. Overall income in 2025, which includes money raised by hiring the Halls, fees for weddings and funerals, and some special one-off donations, came to £323,000. The larger income of £385,000 in 2024 included part of a large legacy to the church, which is being used as described below.

We are encouraged to have been able to complete a number of major infrastructure projects in 2025 within the church buildings. These were fully paid for by legacy money received in 2023 and 2024, together with some development funds that have been held in our accounts for many years. The projects are described in the premises report above, and the total cost was £260,000. These improvements have greatly enhanced our times of worship, have made our buildings more welcoming to newcomers, and have strengthened our ability to invite people from the local community in to outreach activities by Emmanuel.

The membership and activities of the church at Emmanuel continued to grow during 2025. For operations unrelated to the infrastructure projects, income amounted to £272,000, and expenditure to £267,000, giving a surplus on regular activities for the year of £5,000. We would very much like to employ a youth worker to replace one who left in 2025, and have funds set aside to initiate that post. We also intend to make further enhancements to our buildings when funds allow.

£100,000 has been set aside for a mission project in Nairobi, and is held in the Legacies Fund as shown in section 8 of the notes to the accounts. This money is from the legacy mentioned above, and follows a preference by the donor that some of the legacy be used for overseas mission.

No change has been included for the 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.

The fixed assets are described in the notes to the financial statements.

#### Reserves Policy

The current policy, as amended at the September 2024 PCC meeting, is that Emmanuel PCC will hold sufficient unrestricted reserves to maintain running expenditure for at least three months. 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 26<sup>th</sup> March 2026 and signed on its behalf:

Signed: 

Position: Team Rector

Date: 26/03/26

Signed: 

Position: PCC Treasurer

Date: 26/3/26

# The Parish Church of Emmanuel with St Paul, Plymouth

## Financial Statements for the year ended 31 December 2025

### Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	2025 £	Total Funds 2024 £
<b><i>Income</i></b>				
Voluntary income	238,641	19,918	258,559	320,730
Activities for generating funds	32,631	-	32,631	38,196
Investment income	8,641	470	9,111	12,833
Income from charitable activities	22,483	-	22,483	12,235
Other incoming resources	28	-	28	1,334
<b>Total income</b>	<b>302,424</b>	<b>20,388</b>	<b>322,812</b>	<b>385,328</b>
<b><i>Resources used</i></b>				
Cost of generating funds	1,970	-	1,970	1,262
Charitable activities	493,024	14,423	507,447	219,896
<b>Total expenditure</b>	<b>494,994</b>	<b>14,423</b>	<b>509,417</b>	<b>221,158</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>(192,570)</b>	<b>5,965</b>	<b>(186,605)</b>	<b>164,170</b>
<b><i>Transfers</i></b>				
Gross transfers between funds - in	123,198	-	123,198	135,163
Gross transfers between funds - out	(111,400)	(11,798)	(123,198)	(135,163)
<b><i>Other recognised gains / losses</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(180,772)</b>	<b>(5,833)</b>	<b>(186,605)</b>	<b>164,170</b>
<b><i>Reconciliation of funds</i></b>				
<b>Total funds brought forward</b>	<b>857,100</b>	<b>28,777</b>	<b>885,877</b>	<b>721,707</b>
<b>Total funds carried forward</b>	<b>676,328</b>	<b>22,944</b>	<b>699,272</b>	<b>885,877</b>

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

# The Parish Church of Emmanuel with St Paul, Plymouth

## Financial Statements for the year ended 31 December 2025

### Balance Sheet

	Unrestricted Funds £	Restricted Funds £	2025 £	Total Funds 2024 £
<b>Fixed assets</b>				
Tangible assets	302,211	-	302,211	281,390
	<b>302,211</b>	<b>-</b>	<b>302,211</b>	<b>281,390</b>
<b>Current assets</b>				
Debtors	9,273	-	9,273	13,427
Cash at bank and in hand	375,512	24,227	399,739	595,026
	<b>384,785</b>	<b>24,227</b>	<b>409,012</b>	<b>608,453</b>
<b>Liabilities</b>				
Creditors: Amounts falling due in one year	10,668	1,283	11,951	3,966
<b>Net current assets less current liabilities</b>	<b>374,117</b>	<b>22,944</b>	<b>397,061</b>	<b>604,487</b>
<b>Total assets less current liabilities</b>	<b>676,328</b>	<b>22,944</b>	<b>699,272</b>	<b>885,877</b>
<b>Total net assets</b>	<b>676,328</b>	<b>22,944</b>	<b>699,272</b>	<b>885,877</b>
<b>Parish funds</b>				
<b>Unrestricted</b>				
General fund	407,026	-	407,026	388,138
Total Designated Funds	269,302	-	269,302	468,962
<b>Restricted</b>				
Total Restricted Funds	-	22,944	22,944	28,777
	<b>676,328</b>	<b>22,944</b>	<b>699,272</b>	<b>885,877</b>

Approved by the PCC on 26<sup>th</sup> March 2026 and signed on its behalf:

Signed: 

Signed: 

Position: Team Rector

Position: PCC Treasurer

Date: 26/03/26.

Date: 26/3/26

# **The Parish Church of Emmanuel with St Paul, Plymouth**

## **Notes on the Financial Statements for the year ended 31 December 2025**

### **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 received on restricted funds is apportioned to those funds.

*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.

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. 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 up to £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 2025

### 2. INCOMING RESOURCES

	General Fund £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2025      2024 £            £	
<b>Voluntary income</b>					
Bank Orders	136,794	-	-	136,794	125,280
Envelopes	2,960	-	-	2,960	4,835
Gift aid recovered	36,311	3,222	-	39,533	37,168
Open plate collections at services	8,234	-	-	8,234	7,676
Sundry donations, legacies	7,195	26,871	9,918	43,984	145,004
Grants	3,750	13,304	10,000	27,054	767
	<b>195,244</b>	<b>43,397</b>	<b>19,918</b>	<b>258,559</b>	<b>320,730</b>
<b>Activities for generating funds</b>					
Fundraising	10,172	-	-	10,172	13,627
Church Hall and other property income	8,485	13,974	-	22,459	24,569
	<b>18,657</b>	<b>13,974</b>	<b>-</b>	<b>32,631</b>	<b>38,196</b>
<b>Investment income</b>					
Interest and dividends	<b>8,641</b>	<b>-</b>	<b>470</b>	<b>9,111</b>	<b>12,833</b>
<b>Incoming resources from charitable activities</b>					
Parish magazine advertising, sale of books, Bible notes and magazine	161	-	-	161	170
Fees for weddings and funerals	3,212	-	-	3,212	4,397
Activities and Holiday Club	19,110	-	-	19,110	7,668
	<b>22,483</b>	<b>-</b>	<b>-</b>	<b>22,483</b>	<b>12,235</b>
<b>Other incoming resources</b>	<b>28</b>	<b>-</b>	<b>-</b>	<b>28</b>	<b>1,334</b>
<b>Total incoming resources</b>	<b>245,053</b>	<b>57,371</b>	<b>20,388</b>	<b>322,812</b>	<b>385,328</b>

# The Parish Church of Emmanuel with St Paul, Plymouth

## Notes on the Financial Statements for the year ended 31 December 2025

### 3. RESOURCES EXPENDED

	General Fund £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2025      2024 £            £	
<b>Cost of generating funds</b>	<b>1,970</b>	<b>-</b>	<b>-</b>	<b>1,970</b>	<b>1,262</b>
<b>Charitable activities</b>					
Missionary and charitable giving	2,102	5,316	-	7,418	15,633
Ministry:					
Diocesan parish share	92,808	-	-	92,808	92,681
Clergy and staff expenses	1,136	-	-	1,136	1,022
Materials for ministry (homegroup etc)	20,023	-	-	20,023	6,734
Church running expenses:					
Insurance	7,828	-	-	7,828	7,612
Electric and gas	10,152	-	-	10,152	11,218
Repairs and supplies inc IT & AVA	5,374	17,200	89	22,663	16,470
Major projects	-	35,608	625	36,233	9,389
New building work	-	187,141	13,638	200,779	60
Church Halls running costs:					
Insurance and caretaking	-	1,433	-	1,433	1,515
Fuel, water and waste	-	4,698	-	4,698	4,760
Repairs and supplies	-	11,438	-	11,438	6,887
Music and organ expenses	147	-	-	147	1,263
Leaders training	6,709	-	-	6,709	3,198
Youth and children's work	36,722	-	-	36,722	16,974
Parish administration:					
Salary, photocopier, licences and other office expenses	37,967	128	-	38,095	20,043
Other expenditure	3,156	5,266	71	8,493	3,845
Professional fees and DBS checks	672	-	-	672	592
	<b>224,796</b>	<b>268,228</b>	<b>14,423</b>	<b>507,447</b>	<b>219,896</b>
<b>Total resources used</b>	<b>226,766</b>	<b>268,228</b>	<b>14,423</b>	<b>509,417</b>	<b>221,158</b>

## The Parish Church of Emmanuel with St Paul, Plymouth

### Notes on the Financial Statements for the year ended 31 December 2025

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

During the year the PCC employed a part-time Children's Worker, a part-time parish secretary and a full-time Children and Youth Assistant, none of whom earned more than £60,000 per annum.

The total gross wage for the three employees was £45,347. In addition, £1,811 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:

Tim Lyddon received £143 in fees for duties as a vergers or minister at weddings and funerals, inter alia.

Pam Edwards received £81 in fees for duties as minister at funerals.

These fees were paid by the client not the church.

No other remuneration was received by trustees, except that expenses totalling £1,007 was received by two members of clergy in the discharge of their duties.

During the year to 31 December 2025, the charity received £60,422 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
		£	£	£	£
<b>ACTUAL/DEEMED COST</b>	At 1 January 2025	270,000	43,981	8,750	322,731
	Additions	-	7,090	21,261	28,351
	Disposals	-	-	-	-
	at 31 December 2025	<b>270,000</b>	<b>51,071</b>	<b>30,011</b>	<b>351,082</b>
<b>DEPRECIATION</b>	At 1 January 2025	-	39,531	1,810	41,341
	Charged for the year	-	4,655	2,875	7,530
	Disposals	-	-	-	-
	At 31 December 2025	-	<b>44,186</b>	<b>4,685</b>	<b>48,871</b>
<b>NET BOOK VALUE</b>	At 31 December 2025	<b>270,000</b>	<b>6,885</b>	<b>25,326</b>	<b>302,211</b>
	At 31 December 2024	270,000	4,450	6,940	281,390

Note – The additions are £4,600 for two new audio amplifiers, £2,490 for an electronic drum kit, £12,905 for an air source heat pump driving new underfloor heating in the main building stage area, and £8,356 for a large cooker and hood in the refurbished Halls kitchen.

##### 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	<b>£ 270,000</b>

#### (b) Investment fixed assets

No investment trust funds were held during 2025.



# The Parish Church of Emmanuel with St Paul, Plymouth

## Notes on the Financial Statements for the year ended 31 December 2025

### 6. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2025 £	2024 £
Income tax recoverable	8,662	-	8,662	12,363
Prepayments and other debtors	611	-	611	1,064
	<b>9,273</b>	<b>-</b>	<b>9,273</b>	<b>13,427</b>

### 7. LIABILITIES

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2025 £	2024 £
a. Amounts falling due within one year:				
Accruals for utilities and other costs	10,668	1,283	11,951	3,966
	<b>10,668</b>	<b>1,283</b>	<b>11,951</b>	<b>3,966</b>

### 8. FUND DETAILS

	2025 £	2024 £
The restricted funds comprise the following:		
Ministry Training	4,221	4,132
Youth	2,594	2,541
Hospitality	517	673
Bellringers	8,744	8,560
Outreach Bequest	4,176	4,091
Kerswell	-	6,142
Hardship Fund	2,692	2,638
Eco Projects	-	-
	<b>22,944</b>	<b>28,777</b>

The designated funds comprise the following:

Emmanuel Church Halls	504	4,226
Legacies	147,840	153,156
Families' Minister	45,000	50,000
Emmanuel Development	28,940	209,176
Emmanuel Buildings Maintenance	33,137	33,256
Church Halls Long Term Maintenance	12,000	12,000
Vicar & Church Wardens - Emmanuel	1,881	7,148
	<b>269,302</b>	<b>468,962</b>

The General Fund, including £270,000 fixed assets held in buildings:

	<b>407,026</b>	<b>388,138</b>
	<b>699,272</b>	<b>885,877</b>

## **The Parish Church of Emmanuel with St Paul, Plymouth**

### **Notes on the Financial Statements for the year ended 31 December 2025**

#### **8. FUND DETAILS (Continued)**

**Restricted funds** are held for the following purposes:

<b>Ministry Training</b>	for activities within the parish for training and development of clergy and lay people in furthering the aims of the church
<b>Youth</b>	Money donated specifically for youth and children's activities
<b>Hospitality</b>	Funds to provide hospitality
<b>Bellringers</b>	Funds raised by the Bellringers for maintenance of the church bells
<b>Outreach bequest</b>	A legacy with the restriction that it be used to fund new outreach initiatives at Emmanuel
<b>Kerswell</b>	Special repairs or alterations to the church of Emmanuel
<b>Hardship</b>	To assist with cases of hardship in Emmanuel Church
<b>Eco Projects</b>	Money specifically given for ecological projects

**Designated funds** are held for the following purposes:

<b>Emmanuel Church Halls</b>	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.
<b>Legacies</b>	Currently holds a legacy designated for an overseas missionary project.
<b>Families' Minister</b>	Funds designated for the employment of a Youth Assistant.
<b>Emmanuel Development</b>	Funds set aside for development of the premises at Emmanuel.
<b>Buildings Maintenance</b>	Holds budgeted money for the maintenance of the main church building and grounds.
<b>Halls Long Term Maint</b>	A reserve held against a major maintenance requirement.
<b>Vicar and Church Wardens</b>	For discretionary use by the vicar and church wardens at Emmanuel

# The Parish Church of Emmanuel with St Paul, Plymouth

## Notes on the Financial Statements for the year ended 31 December 2025

### 9. FUND MOVEMENTS

	Balance 01/01/2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance 31/12/2025 £
<b><i>Restricted:</i></b>					
Ministry Training	4,132	89	-	-	<b>4,221</b>
Youth	2,541	53	-	-	<b>2,594</b>
Hospitality	673	4	160	-	<b>517</b>
Bellringers	8,560	184	-	-	<b>8,744</b>
Outreach Bequest	4,091	85	-	-	<b>4,176</b>
Kerswell	6,142	-	-	(6,142)	<b>-</b>
Hardship Fund	2,638	54	-	-	<b>2,692</b>
Eco Projects	-	19,919	14,263	(5,656)	<b>-</b>
	<b>28,777</b>	<b>20,388</b>	<b>14,423</b>	<b>(11,798)</b>	<b>22,944</b>
<b><i>Designated</i></b>					
Emmanuel Church Halls	4,226	13,974	17,696	-	<b>504</b>
Legacies	153,156	-	5,316	-	<b>147,840</b>
Families' Minister	50,000	12,000	-	(17,000)	<b>45,000</b>
Emmanuel Development Fund	209,176	30,715	222,749	11,798	<b>28,940</b>
Buildings Maintenance	33,256	681	17,200	16,400	<b>33,137</b>
Church Halls Long Term Maintenance	12,000	-	-	-	<b>12,000</b>
Vicar & Church Wardens	7,148	-	5,267	-	<b>1,881</b>
	<b>468,962</b>	<b>57,370</b>	<b>268,228</b>	<b>11,198</b>	<b>269,302</b>
<b><i>General fund</i></b>	<b>388,138</b>	<b>245,054</b>	<b>226,766</b>	<b>600</b>	<b>407,026</b>
	<b>885,877</b>	<b>322,812</b>	<b>509,417</b>	<b>-</b>	<b>699,272</b>

Note – The Eco Projects fund was set up in 2025 to receive a Give-to-go-Green grant and its matched funding. The fund was used to pay for led lighting, and the excess transferred to the Emmanuel Development Fund where it part-paid for a heat pump. The Kerswell fund was transferred to the Emmanuel Development Fund to go towards the cost of the re-ordering work in the sanctuary.