

Charity registration number 1177439 (England and Wales)

EMMANUEL CHURCH, EASTBOURNE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025



EMMANUEL CHURCH, EASTBOURNE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

C Auger
R Caffyn
C Coules
M Howarth
C Jewell
P Plowman
A Reid
M Richards
A Sharp
Rev M Shahbaz (ex-officio)
J Stirney
Rev P Tabraham (ex-officio)
R Graham
Mrs H Walshe (Appointed 29 January 2025)
Mr A Turner (Appointed 29 January 2025)

Charity number

1177439

Principal address

Emmanuel Church
48A Upperton Road
Eastbourne
BN21 1LQ

Independent examiner

John Caladine FCCA CTA FCIE
Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Bankers

Trustees for Methodist Church Purposes

Central Finance Board of the Methodist Church

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

HSBC
94 Terminus Road
Eastbourne
East Sussex
BN21 3ND

EMMANUEL CHURCH, EASTBOURNE

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EMMANUEL CHURCH, EASTBOURNE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Church's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The purposes of the Church are and shall be deemed to have been since the date of formation :-

- (a) the advancement of the Christian Faith in accordance with the doctrinal standards and the discipline of the Methodist Church and United Reformed Church;
- (b) any Charitable purpose for the time being of any connexional, district, circuit, local or other organisation of the Methodist Church and United Reformed Church;
- (c) any Charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church and United Reformed Church;
- (d) any purpose for the time being of any Society being a Charity subsidiary or ancillary to the Methodist Church and United Reformed Church.

In achieving its purpose, the Charity will engage in a range of activities, either on its own or with others, including (but not restricted to):

- i) the celebration of public worship
- ii) the teaching of the Christian Faith
- iii) mission and evangelism
- iv) pastoral work, including visiting the sick and the bereaved
- v) the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs
- vi) the support of other charities in the UK and overseas

Public benefit statement

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Church should undertake.

Achievements and performance

Emmanuel Church, Eastbourne, is a church and charity that came into being in January 2018 as a partnership between four Methodist and United Reformed Churches in Eastbourne. We are a Single-Congregation Local Ecumenical Partnership, formed from four constituent churches: Central and Greenfield Methodist Churches, St. Andrews and Upperton United Reformed Churches. We use the model Constitution and Sharing Agreement required by both denominations.

Emmanuel Church exists to celebrate the love of God in worship and fellowship, and ensuring the pastoral care of all its members and adherents. We seek to live out our calling through a ministry of care and compassion to the community we serve; consequently, a great deal of our activity as a church involves various groups and gatherings. For example, our children and families work includes running our Jenny Wren Nursery, Little Wrens Toddlers, Messy Church and various events throughout the year. In addition, we run groups and meetings for older people and those at risk from social isolation. We raise considerable funds for a number of charitable resources locally and nationally, and we are an active partner in Churches Together for Eastbourne.

During 2025 our community work was enhanced by the appointment in September 2025 of a Community Engagement Manager for 25 hours per week, a post for which we have secured five years funding. This investment has enabled us to increase our community footprint, for example through increasing our connections with the local Ukrainian Community, and increasing the use of our premises more for community purposes. Being the Chaplain to the Mayor of Eastbourne has also brought Emmanuel close to various civic events and worship, including our hosting the Mayor's Harvest Service, sharing in Eastbourne's Civic Remembrance Service and Parade, and the Eastbourne Civic Carol Service.

EMMANUEL CHURCH, EASTBOURNE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Having moved into the new premises in September 2023, as a church we are far more established in our new surroundings and making good use of them. The Practical Completion Certificate was achieved on the premises, and during 2025 some additional works were completed to improve the building. For example, Cheesmur undertook supplementary drainage works and redecoration, and a local building firm completed the Jenny Wren roof garden covering in order to provide shelter and enhance the outdoor play for the nursery. During 2025 we also achieved our Bronze Eco-Church Award, and are working towards our Silver Award to minimise any environmental impact and to align more closely with Methodist and United Reformed priorities for churches in the coming years.

The coming year will see Emmanuel only becoming more settled into the new premises, and expanding our sense of mission in the community in which we live. Emmanuel will continue to benefit from strong lay leadership across key areas of governance, finance and administration, and will also continue to utilise the gifts of its members and community in worship, mission, and community work. This coming year will also see a change as a new minister will be appointed to lead the church for the years ahead and to have pastoral responsibility for its people. The ongoing purposes of Emmanuel will remain the same – that we hold to our calling to love and God and serve our neighbour in all the ways, to enable us to be an effective Christian presence in Eastbourne.

Financial review

The church recorded a deficit of £134,783 in the year ended 31 August 2025 on all funds as it continued work on the new church building project (2024: surplus of £563,718). At the end of the year the church had overdrawn funds of £106,572 on general fund with the issue being addressed.

Reserves policy

It is the policy of the Church that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to twelve month's worth of ministerial costs (£133,400) plus the likely cost of staff redundancy payments (£8,000) to a total of £141,400. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Church's current activities while consideration is given to ways in which additional funds may be raised.

This has not been attainable in recent years because of the construction of a new church building which has significantly affected reserves held. The Church hopes to address this situation now that the building has been finished.

Risk assessment

The Trustees has assessed the major risks to which the Church is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Church is governed by its constitution for a Single Congregation Local Ecumenical Partnership (SCLEP) adopted 7 January 2018 and registered with the Charity Commission on the 6 March 2018.

EMMANUEL CHURCH, EASTBOURNE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees who served during the year and up to the date of signature of the financial statements were:

C Auger	
T Bacon	(Resigned 29 January 2025)
R Caffyn	
C Coules	
P Easton	(Deceased 1 June 2025)
M Howarth	
C Jewell	
P Plowman	
A Reid	
M Richards	
A Sharp	
Rev M Shahbaz (ex-officio)	
J Stirney	
Rev P Tabraham (ex-officio)	
R Graham	
J Gray	(Resigned 10 October 2024)
Mrs H Walshe	(Appointed 29 January 2025)
Mr A Turner	(Appointed 29 January 2025)

Ex-officio Trustees are the ministers of the LEP.

There can be a maximum of 16 elected Trustees and 12 co-opted Trustees.

Trustees are elected after being nominated and voted at a Congregational Meeting.

None of the Trustees has any beneficial interest in the LEP.

The day to day operation of the church is lead by Rev P Tabraham and Rev M Shahbaz together with support, pastoral and administrative staff subject to the oversight of the Trustees.

Trustee training

Specific support training and guidance is given to the Trustees by the Methodist and United Reformed Churches.

The Trustees' report was approved by the Board of Trustees.



Rev P Tabraham (ex-officio)

Chairman of Trustees

Date: 11/3/2026

EMMANUEL CHURCH, EASTBOURNE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Church and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

EMMANUEL CHURCH, EASTBOURNE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EMMANUEL CHURCH, EASTBOURNE

I report to the Trustees on my examination of the financial statements of Emmanuel Church, Eastbourne (the Church) for the year ended 31 August 2025.

Responsibilities and basis of report

As the Trustees of the Church you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Church's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the Church's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Church as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Date: 12 March 2026

EMMANUEL CHURCH, EASTBOURNE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income from:						
Donations and legacies	3	105,980	72,544	-	178,524	816,614
Charitable activities	4	-	68,293	-	68,293	48,026
Other trading activities	5	17,296	-	-	17,296	12,129
Investments	6	8,394	-	-	8,394	9,258
Other income	7	-	-	-	-	3,627
Total income		<u>131,670</u>	<u>140,837</u>	<u>-</u>	<u>272,507</u>	<u>889,654</u>
Expenditure on:						
Charitable activities	8	190,875	80,197	-	271,072	286,335
Other costs for the Emmanuel Church new building project	11	-	136,202	-	136,202	39,683
Total expenditure		<u>190,875</u>	<u>216,399</u>	<u>-</u>	<u>407,274</u>	<u>326,018</u>
Net gains/(losses) on investments	15	<u>-</u>	<u>-</u>	<u>(16)</u>	<u>(16)</u>	<u>82</u>
Net income/(expenditure)		<u>(59,205)</u>	<u>(75,562)</u>	<u>(16)</u>	<u>(134,783)</u>	<u>563,718</u>
Transfers between funds	25	<u>(89,728)</u>	<u>89,728</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	12	<u>(148,933)</u>	<u>14,166</u>	<u>(16)</u>	<u>(134,783)</u>	<u>563,718</u>
Reconciliation of funds:						
Fund balances at 1 September 2024		<u>42,361</u>	<u>2,802</u>	<u>1,480</u>	<u>46,643</u>	<u>(517,075)</u>
Fund balances at 31 August 2025		<u>(106,572)</u>	<u>16,968</u>	<u>1,464</u>	<u>(88,140)</u>	<u>46,643</u>

EMMANUEL CHURCH, EASTBOURNE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	3	133,462	683,152	-	816,614
Charitable activities	4	-	48,026	-	48,026
Other trading activities	5	12,129	-	-	12,129
Investments	6	9,258	-	-	9,258
Other income	7	3,627	-	-	3,627
Total income		158,476	731,178	-	889,654
Expenditure on:					
Charitable activities	8	211,900	74,435	-	286,335
Other costs for the Emmanuel Church new building project	11	-	39,683	-	39,683
Total expenditure		211,900	114,118	-	326,018
Net gains/(losses) on investments	15	-	-	82	82
Net income/(expenditure)		(53,424)	617,060	82	563,718
Transfers between funds	25	(539,070)	539,070	-	-
Net movement in funds	12	(592,494)	1,156,130	82	563,718
Reconciliation of funds:					
Fund balances at 1 September 2023		634,855	(1,153,328)	1,398	(517,075)
Fund balances at 31 August 2024		42,361	2,802	1,480	46,643

EMMANUEL CHURCH, EASTBOURNE

STATEMENT OF FINANCIAL POSITION

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Property, plant and equipment	17		1,468		2,702
Investments	18		1,464		1,480
			<u>2,932</u>		<u>4,182</u>
Current assets					
Trade and other receivables	19	22,656		14,331	
Cash at bank and in hand	20	203,641		335,389	
		<u>226,297</u>		<u>349,720</u>	
Current liabilities	22	(317,369)		(307,259)	
		<u></u>		<u></u>	
Net current (liabilities)/assets			(91,072)		42,461
Total assets less current liabilities			<u>(88,140)</u>		<u>46,643</u>
Capital funds					
Endowment funds - general	24		1,464		1,480
Income funds					
Restricted funds	25		16,968		2,802
Unrestricted funds	26		(106,572)		42,361
			<u>(88,140)</u>		<u>46,643</u>

The financial statements were approved by the Trustees on 11/3/26


Rev P Tabraham (ex-officio)
Chairman of Trustees


A Reid
Treasurer

EMMANUEL CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Emmanuel Church, Eastbourne is a charitable Local Ecumenical Partnership (LEP) trust governed by its Constitution adopted 7 January 2018.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Church's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Church is a Public Benefit Entity as defined by FRS 102.

The Church has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Church. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The trustees acknowledge that reserves are currently negative and are taking appropriate steps to rebuild these reserves over the coming year.

Based on the information provided in Note 21 and 26 at the time of approving the financial statements, the Trustees have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Church.

1.4 Income

Income is recognised when the Church is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Church has been notified of the donation, unless performance conditions require deferral of the amount.

Tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. It is the policy that these sums are credited to the General fund then disbursed accordingly.

EMMANUEL CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies (Continued)

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

1.5 Expenditure

Liabilities are recognised when a constructive obligation exists, the payment is probable and the obligation can be measured or estimated reliably.

Resources expended are allocated to the particular cost centre to which they relate and include irrecoverable VAT.

1.6 Property, plant and equipment

Property, fixtures and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures and equipment	20% on a straight line basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Land and Buildings

A legally binding sharing agreement safeguards both denominations vested financial interests in the site and premises, which have been prepared in accordance with being a single congregational local ecumenical partnership.

The Emmanuel Church, Upperton Road is owned by the United Reformed Church (Southern Synod) Trust. The beneficial ownership of the Manses at Decoy Drive and Kings Avenue are with the Central Sussex United Area of the Methodist Church and the United Reformed Church (Southern Synod) Trust.

Emmanuel Church are responsible for the running costs of the United Reformed Manse in Kings Avenue. The manse running costs of the Methodist property in Decoy Drive are the responsibility of the Central Sussex United Area.

1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of non-current assets

At each reporting end date, the Church reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

EMMANUEL CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies (Continued)

1.10 Financial instruments

The Church has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Church's balance sheet when the Church becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Church's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

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

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

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Church's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

EMMANUEL CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	105,980	72,544	178,524	133,462	683,152	816,614
Donations and gifts						
Church offerings and gifts	88,541	52,085	140,626	98,186	53,252	151,438
Gift aid recoverable	17,439	9,728	27,167	25,276	3,230	28,506
Legacies	-	-	-	10,000	-	10,000
Grants (URC)	-	-	-	-	100,000	100,000
Grant CSUA - sale of Greenfield Road Church (net of costs)	-	-	-	-	505,414	505,414
Jenny Wren gifts	-	10,731	10,731	-	21,256	21,256
	105,980	72,544	178,524	133,462	683,152	816,614

4 Income from charitable activities

	Restricted funds 2025 £	Restricted funds 2024 £
Charitable Activities		
Jenny Wren Nursery School (Fees)	68,293	48,026

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Letting and licensing arrangements	17,296	12,129

EMMANUEL CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	8,394	9,258

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Exhibition income	-	3,627

EMMANUEL CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

8 Expenditure on charitable activities

	Charitable Activities	Charitable Activities
	2025	2024
	£	£
Direct costs		
Staff costs	61,496	67,471
Depreciation and impairment	1,234	2,234
Little Wrens other costs	5,115	3,608
Jenny Wren other costs	5,018	4,407
Cleaning	7,205	6,115
Manse and ministry costs	8,052	7,600
Building repairs and maintenance	3,548	866
Utility costs	17,710	20,578
Worship costs	861	1,176
Assessments Methodist Church	108,240	98,400
Assessments United Reformed Church	23,920	23,750
Utilities and insurance costs	5,284	9,189
Small equipment and maintenance	3,079	4,717
Exhibition costs	-	7,769
Training	-	414
Loan interest payable	-	9,322
Sundries	78	181
	<u>250,840</u>	<u>267,797</u>
Grant funding of activities (see note 9)	14,309	12,227
Share of support and governance costs (see note 10)		
Support	2,395	1,576
Governance	3,528	4,735
	<u>271,072</u>	<u>286,335</u>
Analysis by fund		
Unrestricted funds	190,875	211,900
Restricted funds	80,197	74,435
	<u>271,072</u>	<u>286,335</u>

EMMANUEL CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

9 Grants payable

	Charitable Activities 2025 £	Charitable Activities 2024 £
Grants to institutions:		
Other	13,993	11,828
Grants to individuals	316	399

10 Support costs allocated to activities

	2025 £	2024 £
Administration	2,395	1,576
Governance costs	3,528	4,735
	5,923	6,311

Analysed between:

Charitable Activities	5,923	6,311
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	2025 £	2024 £
Governance costs comprise:		
Independent examination fees	1,380	1,370
Accountancy	2,040	3,250
Administration costs	108	115
	3,528	4,735

11 Other costs for the Emmanuel Church new building project

	Restricted funds 2025 £	Restricted funds 2024 £
New building - construction works	131,060	22,136
New building - professional fees	5,142	17,547
	136,202	39,683

EMMANUEL CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

12 Net movement in funds	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's independent examiner:		
- for the independent examination of the charity's financial statements	1,380	1,370
- for other financial services	2,040	3,250
Depreciation of owned property, plant and equipment	1,234	2,234
	<u> </u>	<u> </u>

13 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Church during the year.

The ministers (who are ex-officio Trustees) Rev Paul Tabraham and Rev Memona Shahbaz receive a stipend directly from the Methodist Church / United Reformed Church.

Donations from the Trustees and their related parties amounted to £56,778 (2024: £49,647). This figure includes the separately identifiable donations and excludes amounts given as part of offerings, where the individuals concerned cannot be separately identified.

14 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Little Wrens playgroup supervisor	1	1
Jenny Wren Nursery School staff	4	4
	<u> </u>	<u> </u>
Total	5	5
	<u> </u>	<u> </u>

Employment costs	2025	2024
	£	£
Wages and salaries	60,454	66,396
Other pension costs	1,042	1,075
	<u> </u>	<u> </u>
	61,496	67,471
	<u> </u>	<u> </u>

Consultancy fees paid to the Little Wrens playgroup supervisor are included in Little Wrens other costs in Note 8 - Charitable activities.

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The key management personnel of the charity would be the Ministry staff, who are paid by the overseeing bodies for the Methodist and United Reformed Churches - see note 13.

EMMANUEL CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

15 Gains and losses on investments

	Endowment funds 2025 £	Endowment funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	(16)	82

16 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

17 Property, plant and equipment

	Fixtures and equipment £
Cost	
At 1 September 2024	11,170
At 31 August 2025	11,170
Depreciation and impairment	
At 1 September 2024	8,468
Depreciation charged in the year	1,234
At 31 August 2025	9,702
Carrying amount	
At 31 August 2025	1,468
At 31 August 2024	2,702

18 Fixed asset investments

	Trust Permanent Endowment £
Cost or valuation	
At 1 September 2024	1,480
Valuation changes	(16)
At 31 August 2025	1,464
Carrying amount	
At 31 August 2025	1,464
At 31 August 2024	1,480

EMMANUEL CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

19 Trade and other receivables

	2025	2024
	£	£
Amounts falling due within one year:		
Trade receivables	393	930
Gift Aid receivable	11,818	13,401
Prepayments and accrued income	10,445	-
	<u>22,656</u>	<u>14,331</u>

20 Cash at bank

	2025	2024
	£	£
Charities Aid Foundation Bank	78,195	73,362
Central Finance Board of the Methodist Church	117,774	257,778
Trustees Methodist Church Purposes	10	10
Jenny Wren HSBC	7,662	4,239
	<u>203,641</u>	<u>335,389</u>

21 Borrowings

	2025	2024
	£	£
Loan from Southern Synod of the United Reformed Church	<u>300,000</u>	<u>300,000</u>
Payable within one year	<u>300,000</u>	<u>300,000</u>

The terms of the loan from the Southern Synod of the United Reformed Church are currently unclear, and are subject to negotiation.

Adequate funds are not currently available to repay this balance but it is anticipated that this will be converted into a gift in 2026.

22 Current liabilities

	Notes	2025	2024
		£	£
Loans	21	300,000	300,000
Other taxation and social security		157	973
Other payables		3,392	1,666
Accruals and deferred income		13,820	4,620
		<u>317,369</u>	<u>307,259</u>

EMMANUEL CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

23 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,042	1,075

The Church operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Church in an independently administered fund.

24 Endowment funds

Endowment funds represent assets which must be held permanently by the Church. Income arising on the endowment funds can be used in accordance with the objects of the Church and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 September 2024 £	Gains and losses £	At 31 August 2025 £
Permanent endowments			
	1,480	(16)	1,464
Previous year:			
	At 1 September 2023 £	Gains and losses £	At 31 August 2024 £
Permanent endowments			
Endowment fund	1,398	82	1,480

25 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2025 £
Jenny Wren	2,530	79,024	(66,514)	-	15,040
New Building	-	51,950	(136,202)	84,252	-
Benevolent and Appeals Fund	272	9,863	(13,683)	5,476	1,928
	2,802	140,837	(216,399)	89,728	16,968

EMMANUEL CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

25 Restricted funds (Continued)

Previous year:	At 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2024 £
Jenny Wren	5,125	69,282	(71,877)	-	2,530
New Building	(1,158,602)	659,216	(39,684)	539,070	-
Benevolent and Appeals Fund	149	2,680	(2,557)	-	272
	<u>(1,153,328)</u>	<u>731,178</u>	<u>(114,118)</u>	<u>539,070</u>	<u>2,802</u>

Notes

1. The Jenny Wren fund is a Nursery School not registered as a charity but owned and ultimately governed by Emmanuel Church (formerly Greenfield Methodist Church). Separate accounting records are maintained by the fund and separate financial statements prepared which are consolidated into this report. The separate restricted funds of Jenny Wren are shown as creditors due to the immaterial figures involved.

2. The New Building fund originally represented monies from the original 4 churches together with further grants and donations received towards the new building project. The overdrawn fund has been covered by a transfer from the General Fund.

3. The Benevolent and Appeals Fund represents gifts given for specific projects and then distributed by the church. The transfer in the year covers deficits on individual fund balances.

26 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2025 £
General funds	<u>42,361</u>	<u>131,670</u>	<u>(190,875)</u>	<u>(89,728)</u>	<u>(106,572)</u>
Previous year:	At 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2024 £
General funds	<u>634,855</u>	<u>158,476</u>	<u>(211,900)</u>	<u>(539,070)</u>	<u>42,361</u>

Note

The Officers and Trustees are taking steps to clear the overdrawn General Fund balance as detailed in note 21 or by raising other funds through congregational giving.

EMMANUEL CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

27 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £
At 31 August 2025:				
Property, plant and equipment	1,468	-	-	1,468
Investments	-	-	1,464	1,464
Current assets/(liabilities)	(108,040)	16,968	-	(91,072)
	<u>(106,572)</u>	<u>16,968</u>	<u>1,464</u>	<u>(88,140)</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
At 31 August 2024:				
Property, plant and equipment	2,702	-	-	2,702
Investments	-	-	1,480	1,480
Current assets/(liabilities)	39,659	2,802	-	42,461
	<u>42,361</u>	<u>2,802</u>	<u>1,480</u>	<u>46,643</u>

28 Related party transactions

There were no disclosable related party transactions during the year (2024: None).