EMMANUEL WYLDE GREEN

Annual Report and Financial Statements of the Parochial Church Council

for the year ended 31st December 2025

Vicar:

Fr. Graham Wigley

Bank:

HSBC
HSBC Bank Plc
67 The Parade
Sutton Coldfield
West Midlands
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Independent Examiner:

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Emmanuel Wylde Green
Annual Report for 2025

Background
The Parochial Church Council (PCC) of Emmanuel has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish the whole mission of the Church; pastoral evangelical, social, and ecumenical.

Membership
Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

During the year the following served as members of the PCC:

Mr G Armstrong
Mrs Angela Bagshaw
Mrs E Brett
Mrs Anne Cope
Ms Sarah Dudley
Mr K Gardiner
Mrs J Götschel
Mrs H Joyce
Mrs K Monaghan
Mr C Shaw
Mrs V Smart
Mr S Tomlinson

The PCC operates through a number of committees, which meet between full meetings of the PCC.

Standing Committee
This committee has power to transact the business of the PCC between meetings, subject to any directions given by the Council.

Church attendance
This year the electoral roll was revised, with a total of 58 people. Of these, 17 reside within the parish and 41 live outside the parish. The average attendance during October showed a slight decrease from 47to 45 (this includes all services).

Public Benefit
The Parochial Church Council met on four occasions during the last year and the APCM took place on 18th May 2025.

Throughout the year the PCC continued to focus on the core areas of worship, governance, finance, safeguarding and the care of our buildings. Financial sustainability remained a significant theme, with regular reviews of income, expenditure and our Common Fund commitments, alongside efforts to encourage increased regular giving. Progress was made on environmental improvements through the EcoChurch grant process, including lighting upgrades, boiler repairs and completion of the energy footprint report.
Safeguarding work continued with training updates, policy reviews and GDPR requirements. The PCC also worked to support Father Graham with his strengthened links with Wylde Green Primary, Penns Primary and local nurseries, and supported community outreach through the launch of a food pantry and approval of a Saturday warm space. Worship and music remained central to our life together, with planning for major festivals, development of service patterns and formalisation of music roles. Governance work included APCM preparations, hall management transitions, and ongoing review of risk assessments. Alongside this, the PCC began shaping a five-year mission action plan, explored youth ministry opportunities, and

committed to wider community participation through Sutton Coldfield Heritage Week. These activities reflect the PCC's continued commitment to supporting the mission and ministry of Emmanuel in a sustainable and responsible way.

The cost of providing the Christian Ministry decreased slightly from £59,950 to £56,084 and the Quota allocated was £20,000 (this year the Diocese asked us for £46,000, and we therefore underpaid them by £26,000).

The Church and Hall buildings and contents have a Loss Limit of £19,750,000 through the Ecclesiastical Insurance Group.

Signed on behalf of the trustees
Rev. Fr. Graham Wigley: ..... Date:

PAROCHIAL CHURCH COUNCIL OF EMMANUEL, WYLDE GREEN

STATEMENT OF FINANCIAL ACTIVITIES
For the year ending 31st December 2025

	Note	General Unrestricted Funds £	Designated Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2025 £	2024 £
INCOME AND ENDOWMENTS FROM:							
Donations and Legacies	2(a)	29,052	176	2,594		31,822	18,970
Charitable Activities	2(b)	3,849	2,054			5,904	3,589
Other Trading Activities	2(c)	31,417	-	-		31,417	33,846
Investments	2(d)		696		2,072	2,768	3,264
TOTAL		64,318	2,926	2,594	2,072	71,910	59,669
EXPENDITURE ON:							
Raising Funds	3(a)	1,027		-		1,027	-
Charitable Activities	3(b)	62,430	4,260	2,294	-	68,984	101,391
TOTAL		63,457	4,260	2,294	-	70,011	101,391
NET INCOME/(EXPENDITURE)		861	(1,334)	300	2,072	1,899	(41,722)
TRANSFERS BETWEEN FUNDS	3(c)					-	-
GAINS AND LOSSES ON INVESTMENTS							
realised						-	-
unrealised	4(b)		(2,026)		(1,669)	(3,695)	1,301
NET MOVEMENT IN FUNDS		861	(3,360)	300	403	(1,797)	(40,421)
BALANCES BROUGHT FORWARD AT 1ST JANUARY 2025		104	21,458	7,622	60,177	89,361	129,782
BALANCES CARRIED FORWARD AT 31ST DECEMBER 2025		965	18,098	7,922	60,580	87,564	89,361

The notes on pages 6 to 11 form part of these accounts

PAROCHIAL CHURCH COUNCIL OF EMMANUEL, WYLDE GREEN

BALANCE SHEET AT 31st DECEMBER 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Investment Assets	4(b)	72,852	73,780
CURRENT ASSETS			
Central Board of Finance Deposit Account			-
Moneymaster Account		-	-
Current Accounts		13,311	15,709
Cash in hand		1,400	182
Debtors	6		-
		14,711	15,891
LIABILITIES:			
Creditors falling due within one year	7	-	310
NET CURRENT ASSETS		14,711	15,581
TOTAL NET ASSETS		87,564	89,361
PARISH FUNDS	5		
General Unrestricted		965	104
Designated Unrestricted		18,098	21,458
Restricted		7,922	7,622
Endowment		60,580	60,177
		87,564	89,361

Approved by the Parochial Church Council on……...2026 and signed on its behalf by:

(Chairman) (Churchwarden)

The notes on pages 6 to 11 form part of these accounts

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2025

1 ACCOUNTING POLICIES

Basis of Financial Statements

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102)).

The financial statements have been prepared under the historical cost convention except for 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 affiliation to another body, nor those that are informal gatherings of church members.

Fund Accounting

Endowment funds are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific PCC activity intended by the donor.

Unrestricted funds are income funds which are to be spent on the PCC's general purposes.

Designated funds are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use abated in line with assets' annual depreciation charges in the SOFA. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

Income and endowments from:

Planned giving, collections and similar 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 entitled to the use of the resources, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All incoming resources are accounted for gross.

Expenditure on:

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 expected to be paid over is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

All other accounting policies have been adopted in accordance with the regulations.

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31st December 2025

2 INCOME AND ENDOWMENTS FROM:

		General Unrestricted Funds	Designated Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2025	2024
		£	£	£	£	£	£
2(a)	*Donations and Legacies*						
	Tax efficient planned giving	15,723				15,723	11,980
	Other planned giving	2,275	176			2,451	3,294
	Collections (open plate) at services	5,296				5,296	930
	Music Fund					-	-
	Voluntary Donations	600		300		900	-
	Decoration Scheme					-	500
	Grants received			2,294		2,294	-
	Donations,appeals					-	-
	Tax recoverable on donations					-	-
	Gift Aid Tax Recovered	5,158				5,158	2,266
	Legacies					-	-
						-	
		29,052	176	2,594		31,822	18,970
2(b)	*Charitable Activities*						
	Fees	2,279				2,279	1,730
	Refreshments	190				190	5
	Concerts	1,160	2,054			3,214	1,837
	Fundraising	221				221	-
	Lent Books					-	
	Votive Candle Stand					-	17
		3,849	2,054	-		5,904	3,589
2(c)	*Other Trading Activities*						
	Church Hall lettings and donations	31,417				31,417	33,846
	Energy Grant					-	-
		31,417	-	-	-	31,417	33,846
			-			-	-
2(d)	*Investments*						
	Dividends		696		2,072	2,768	3,264
	Transfer					-	-
	Realised Gains					-	
	Unrealised Gains /(Losses)		(2,026)		(1,669)	(3,695)	1,301
		-	(1,330)	-	403	(928)	4,565
	TOTAL	64,318	900	2,594	403	68,215	60,970

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31st December 2025

3 EXPENDITURE ON:

	General Unrestricted Funds £	Designated Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2025 £	2024 £
3(a) *Raising Funds*						
Costs of fund-raising events					-	-
Printing and Stationery	72				72	-
Expenditure on parish magazine					-	-
Concert costs	955				955	-
Trading Expenses					-	-
Stewardship costs					-	-
Website costs					-	-
	1,027	-	-	-	1,027	-
3(b) *Charitable Activities*						
Relief & Development					-	-
Home missions and Church Societies					-	-
Secular charities					-	50
Ministry: diocesan quota	20,000				20,000	15,000
clergy expenses	453				453	20
Parochial fees	1,191				1,191	500
Church - running expenses	12,443				12,443	13,190
Church maintenance	2,592				2,592	-
Upkeep of services	7,076				7,076	9,428
Support costs					-	-
Church Hall running costs	12,900				12,900	10,180
Salaries/Wages/Honoraria		4,260			4,260	-
Music Fund					-	750
Upkeep of churchyard					-	-
Major repairs /replacements/crib			2,294		2,294	40,191
Minor repairs/decoration	1,760				1,760	5,419
Organ Repairs	2,350				2,350	6,472
Fees					-	-
Printing and stationery	1,666				1,666	191
					-	
	62,430	4,260	2,294	-	68,984	101,391
TOTAL	63,457	4,260	2,294	-	70,011	101,391

3(c) The major transfers:

3(d) Allocation of Admin Costs	Cost	Raising Funds	Charitable	How Allocated
Running Costs			0	40% to 60%
Upkeep			0	40% to 60%

4 FIXED ASSETS FOR USE BY THE PCC

4(a) *Fixtures, fittings and equipment*

The office is equipped with a print-copier, a photocopier and two heavy duty staplers which for prudence sake have been depreciated to nil. However, the print-copier was replaced in August 2019 with one on a rental contract and is no longer owned by us.

4(b) *Investments*

	Designated Unrestricted Building Fund		Endowment Funds**		Total	
CBF's Investment Fund	Shares	£	Shares	£	Shares	£
Market Value 1 January 2025	588.27	13,603	2602.53	60,177	3190.80	73,780
Additions					0.00	-
Disposals					0.00	-
Realised gain on reinvestment	16.79	696	74.29	2,072	91.08	2,768
Unrealised Gains Losses		(2,026)		(1,669)		(3,695)
Market Value at 31 December 2025	605.06	12,272	2676.82	60,580	3281.88	72,852

** The investments of the endowment funds are held on our behalf by Birmingham Diocesan Trustees

5 ANALYSIS OF NET ASSETS BY FUND

	General Unrestricted Funds £	Designated Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL £
Fixed Assets		12,272		60,580	72,852
Current Assets	965	5,826	7,922		14,712
Fund balance	965	18,098	7,922	60,580	87,564

6 DEBTORS

	2025 £	2024 £
Organ cover	0	
Income tax recoverable	-	
	-	-

7 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other Creditors		310
Diocese Quota		
	-	310

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31st December 2025

		2025	2024
		£	£
8	**FUND DETAILS**		
	The general unrestricted funds are available for the payment of general Church running expenses	965	104
	The designated unrestricted funds comprise:		
	The Building and Fabric Fund	14,169	15,499
	(2021 £56731 2020: £53,082 2019:£48,249 2018:£39,356 2017:£47908 2016:£42,693 2015: £43,314)		
	Music Fund	3,929	5,959
		18,098	21,458
	The restricted funds comprise:		
	Festival	21	21
	John Bailey Memorial	85	85
	Flower Fund	483	483
	R Hockley Memorial	844	844
	Childrens work	282	282
	Music Room	-	-
	Organ	300	-
	100 Club	-	-
	Chippendale	-	-
	Vicar and Church Wardens Fund	106	106
	Irene Gulliver Memorial	95	95
	Henry Burgess Memorial	118	118
	Shaw Bequest	-	-
	Stokes Bequest	5,000	5,000
	These eleven funds are P.C.C.funds, the next is a P.C.C. organisations fund	-	-
	Evergreens not ours	588	588
		7,922	7,622

The Vicar and Church Warden fund has now been transferred into PCC bank account as a restricted fund

	The endowment fund comprises:		
	The Davis Bequest, which is a permanent endowment requiring the income to be spent on the upkeep of the Chapel. A second account has been opened by Birmingham Diocesan Trustees to keep the income and capital separate Total across two accounts	60,177	57,266
	held in current account	403	2,911
		60,580	60,177

Independent Examiner's Report to the Emmanuel Parochial Church Council, Wylde Green

I report on the attached accounts of the Emmanuel Parochial Church Council, Wylde Green for the year ended 31st December 2025.

Respective responsibilities of trustees and examiner

The Parochial Church Council (PCC) is responsible for the preparation of the accounts. The PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011(the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Charities Act, and
- state whether particular matters have come to my attention.

Basis of Independent Examiners' Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of an unusual items or disclosures in the accounts and seeking explanations from you as the PCC concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no material matters have come to my attention:

1. which gives me reasonable cause to believe that, in any material respect:
   - the accounting records were not kept in accordance with section 130 of the Charities Act; or
   - the accounts did not accord with the accounting records; or
   - the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Church (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.
2. I 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 accounts to be reached

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14 MAY 2026.