

**EMMAUS MERSEYSIDE**  
**(A company limited by guarantee)**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**EMMAUS MERSEYSIDE**  
**(A company limited by guarantee)**

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**EMMAUS MERSEYSIDE**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2022**

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<b>Trustees</b>	Ms Joanne Henney Ms Neina Cave Mr Phil Adams Mr Nick Thompson Mr Leon McCowan Ms Debbie King Mr Paul Carhart (appointed 15 December 2021)
<b>Company registered number</b>	5075117
<b>Charity registered number</b>	1110220
<b>Registered office</b>	C/O Langtons, The Plaza 100 Old Hall Street Liverpool L3 9QJ
<b>Company secretary</b>	Mr Phil Adams

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**EMMAUS MERSEYSIDE**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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The Trustees present their annual report together with the financial statements of the company for the 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

The charity was formed on 15 March 2004. The charity's objective is to establish an Emmaus Community in Merseyside. The charity is affiliated to the Emmaus movement in the UK.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**b. Review of Activities and Achievements**

Over the period we supported 56 companions.

We have been pleased to welcome a number of dedicated gardening volunteers who have begun to sow the seeds of our community garden. The upcycling workshop was finished & has started to upcycle furniture that, otherwise, would have gone to landfill. A total of 120 hours of homeless outreach work was done voluntarily by members of the Emmaus Merseyside team.

Emerging from Covid19 lockdowns, the organisation made sales of donated furniture and other goods of £242,300 (2021 - £96,770). We look to build upon this figure as trading conditions continue to return to some sort of normality. In addition to this, we saved over 198 tonnes of waste going to landfill over the period.

We are grateful to all those individuals and organisations who have supported us during the period.

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**EMMAUS MERSEYSIDE**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Achievements and performance**

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The company's Reserves Policy requires it to maintain sufficient funds to meet 3-6 months of operating costs without income. In common with many other charities which must generate significant income from their trading activities to sustain their ongoing operations, this Policy has, and continues to be tested by the various constraints imposed by the Government in its efforts to contain the spread of the Covid 19 virus. That said, the cash surplus held by the company at the date of signing the accounts satisfies the policy's requirement of holding sufficient cash to cover at least 6 months' of operating costs.

**Structure, governance and management**

**a. Constitution**

Emmaus Merseyside is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

**b. Methods of appointment or election of Trustees**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

**Members' liability**

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

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**EMMAUS MERSEYSIDE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the company for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 7 December 2022 and signed on their behalf by:



**Mr Phil Adams**



**Ms Joanne Henney**

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**EMMAUS MERSEYSIDE**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

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**Independent Examiner's Report to the Trustees of Emmaus Merseyside ('the company')**

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2022.

**Responsibilities and Basis of Report**

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of England and Wales, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 accounts to be reached.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

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**EMMAUS MERSEYSIDE**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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Signed:



Dated: 7 December 2022

Susan Buckley FCA

SBA Accounting Limited

Gladstone House,  
2 Church Road,  
Liverpool,  
L15 9EG

**EMMAUS MERSEYSIDE**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and legacies	4	250,775	27,800	278,575	242,015
Charitable activities		-	158,209	158,209	148,294
Investments	5	765	-	765	-
<b>Total income</b>		<b>251,540</b>	<b>186,009</b>	<b>437,549</b>	<b>390,309</b>
<b>Expenditure on:</b>					
Charitable activities	6	233,838	183,932	417,770	459,002
<b>Total expenditure</b>		<b>233,838</b>	<b>183,932</b>	<b>417,770</b>	<b>459,002</b>
<b>Net movement in funds</b>		<b>17,702</b>	<b>2,077</b>	<b>19,779</b>	<b>(68,693)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		8,576	211,269	219,845	288,538
Net movement in funds		17,702	2,077	19,779	(68,693)
<b>Total funds carried forward</b>		<b>26,278</b>	<b>213,346</b>	<b>239,624</b>	<b>219,845</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 25 form part of these financial statements.

**EMMAUS MERSEYSIDE**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 5075117**

**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	13,917	18,800
		<u>13,917</u>	<u>18,800</u>
<b>Current assets</b>			
Debtors	12	3,205	5,111
Cash at bank and in hand		416,918	470,567
		<u>420,123</u>	<u>475,678</u>
Creditors: amounts falling due within one year	13	(115,312)	(187,640)
<b>Net current assets</b>		<u>304,811</u>	<u>288,038</u>
<b>Total assets less current liabilities</b>		<u>318,728</u>	<u>306,838</u>
Creditors: amounts falling due after more than one year	14	(79,105)	(86,993)
<b>Net assets excluding pension asset</b>		<u>239,623</u>	<u>219,845</u>
<b>Total net assets</b>		<u><u>239,623</u></u>	<u><u>219,845</u></u>
<b>Charity funds</b>			
Restricted funds:			
Restricted funds	15	199,428	192,468
Restricted Fixed Asset Fund	15	13,917	18,801
		<u>213,345</u>	<u>211,269</u>
Total restricted funds	15	213,345	211,269
Unrestricted funds	15	26,278	8,576
<b>Total funds</b>		<u><u>239,623</u></u>	<u><u>219,845</u></u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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**EMMAUS MERSEYSIDE**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 5075117**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2022**

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The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 07 December 2022 and signed on their behalf by:



**Mr Phil Adams**



**Ms Joanne Henney**

The notes on pages 10 to 25 form part of these financial statements.

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**EMMAUS MERSEYSIDE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**1. General information**

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

Emmaus Merseyside is a registered charity.

The registered office is c/o Langtons, 11th Floor, The Plaza, 100 Old Hall Street, Liverpool, L3 9QJ.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Emmaus Merseyside meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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

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**EMMAUS MERSEYSIDE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**2. Accounting policies (continued)**

**2.2 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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**EMMAUS MERSEYSIDE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**2. Accounting policies (continued)**

**2.3 Expenditure (continued)**

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

**2.4 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets costing £1000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Motor vehicles	- 25% straight-line
Fixtures and fittings	- between 20% and 33.3% straight-line

**2.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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**EMMAUS MERSEYSIDE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**2. Accounting policies (continued)**

**2.8 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.10 Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.11 Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

**2.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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**EMMAUS MERSEYSIDE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**3. Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

There are no accounting estimates that we deem to be critical.

**4. Income from donations and legacies**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
<b>Donations</b>			
Emmaus UK	-	13,925	<b>13,925</b>
Kickstarter grants	-	3,032	<b>3,032</b>
Sundry other donations	-	3,843	<b>3,843</b>
Albert Hunt	-	5,000	<b>5,000</b>
Other grant for garden	-	2,000	<b>2,000</b>
<b>Subtotal detailed disclosure</b>	-	27,800	<b>27,800</b>
Donations	5,671	-	<b>5,671</b>
Sales of donated furniture	242,300	-	<b>242,300</b>
Similar incoming resources	2,804	-	<b>2,804</b>
<b>Subtotal</b>	250,775	-	<b>250,775</b>
	250,775	27,800	<b>278,575</b>

**EMMAUS MERSEYSIDE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**4. Income from donations and legacies (continued)**

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
<b>Donations</b>			
The Albert Gubay Foundation	-	50,575	50,575
National Lottery	-	10,000	10,000
The Steve Morgan Foundation	-	29,747	29,747
Emmaus UK refunds	-	(712)	(712)
<b>Subtotal detailed disclosure</b>	<u>-</u>	<u>89,610</u>	<u>89,610</u>
Donations	<u>19,448</u>	<u>-</u>	<u>19,448</u>
Sales of donated furniture Government grants	<u>-</u>	<u>36,188</u>	<u>36,188</u>
<b>Subtotal</b>	<u>116,218</u>	<u>36,188</u>	<u>152,406</u>
	<u>116,218</u>	<u>125,798</u>	<u>242,016</u>

**5. Investment income**

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>	<i>Total funds 2021 £</i>
Investment income	<u>765</u>	<u>765</u>	<u>-</u>

**EMMAUS MERSEYSIDE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>
Accommodation	66,805	183,932	<b>250,737</b>
Trading activities	166,132	-	<b>166,132</b>
Finance costs	901	-	<b>901</b>
	<u>233,838</u>	<u>183,932</u>	<u><b>417,770</b></u>

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total 2021 £</i>
Accommodation	43,564	207,392	250,956
Trading activities	207,004	-	207,004
Finance costs	1,042	-	1,042
	<u>251,610</u>	<u>207,392</u>	<u>459,002</u>

**Summary by expenditure type**

	<b>Staff costs 2022 £</b>	<b>Depreciation 2022 £</b>	<b>Other costs 2022 £</b>	<b>Total 2022 £</b>
Accommodation	65,930	-	184,806	<b>250,736</b>
Trading activities	75,246	7,704	83,183	<b>166,133</b>
Finance costs	-	-	901	<b>901</b>
	<u>141,176</u>	<u>7,704</u>	<u>268,890</u>	<u><b>417,770</b></u>

**EMMAUS MERSEYSIDE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**6. Analysis of expenditure on charitable activities (continued)**

**Summary by expenditure type (continued)**

	<i>Staff costs 2021 £</i>	<i>Depreciation 2021 £</i>	<i>Other costs 2021 £</i>	<i>Total 2021 £</i>
Accommodation	43,495	-	207,461	250,956
Trading activities	89,569	22,296	95,139	207,004
Finance costs	-	-	1,042	1,042
	<u>133,064</u>	<u>22,296</u>	<u>303,642</u>	<u>459,002</u>

**7. Analysis of expenditure by activities**

	<i>Activities undertaken directly 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Accommodation	250,736	-	250,736
Trading activities	166,133	-	166,133
Finance costs	-	901	901
	<u>416,869</u>	<u>901</u>	<u>417,770</u>

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Accommodation	250,956	-	250,956
Trading activities	207,004	-	207,004
Finance costs	-	1,042	1,042
	<u>457,960</u>	<u>1,042</u>	<u>459,002</u>

**EMMAUS MERSEYSIDE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**7. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Accommod ation 2022 £</b>	<b>Trading activities 2022 £</b>	<b>Total funds 2022 £</b>
Staff costs	65,930	75,246	<b>141,176</b>
Depreciation	-	7,704	<b>7,704</b>
Rent and rates	77,662	30,006	<b>107,668</b>
Bank charges	102	-	<b>102</b>
Computer and telephone	8,265	8,265	<b>16,530</b>
Repairs and renewals	2,704	3,407	<b>6,111</b>
Insurance	3,114	3,114	<b>6,228</b>
Heat and light	14,672	18,493	<b>33,165</b>
Volunteer expenses	-	26	<b>26</b>
Motor expenses	10,485	-	<b>10,485</b>
Sundry expenses	2,369	2,368	<b>4,737</b>
Companion allowances	51,210	-	<b>51,210</b>
Advertising and promotion	-	635	<b>635</b>
Food	10,028	-	<b>10,028</b>
Printing, postage and stationery	-	2,586	<b>2,586</b>
Training	1,512	-	<b>1,512</b>
Cost of sales	-	4,388	<b>4,388</b>
Gardening cost	-	9,895	<b>9,895</b>
Governance costs	2,683	-	<b>2,683</b>
	<u>250,736</u>	<u>166,133</u>	<u><b>416,869</b></u>

**EMMAUS MERSEYSIDE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**7. Analysis of expenditure by activities (continued)**

**Analysis of direct costs (continued)**

	<i>Accommodation</i> 2021 £	<i>Trading activities</i> 2021 £	<i>Total funds</i> 2021 £
Staff costs	43,495	89,569	133,064
Depreciation	-	22,296	22,296
Rent and rates	83,980	26,499	110,479
Travel expenses	-	7,138	7,138
Bank charges	2,138	-	2,138
Computer and telephone	-	7,799	7,799
Repairs and renewals	8,054	9,257	17,311
Insurance	-	8,736	8,736
Heat and light	21,287	15,433	36,720
Volunteer expenses	-	2,292	2,292
Recruitment	3,198	-	3,198
Sundry expenses	953	4,365	5,318
Companion allowances	28,016	-	28,016
Advertising and promotion	-	4,415	4,415
Temporary staff costs	26,606	-	26,606
Food	30,912	-	30,912
Printing, postage and stationery	171	8,054	8,225
Training	-	1,052	1,052
Cost of sales	-	99	99
Governance costs	2,146	-	2,146
	<u>250,956</u>	<u>207,004</u>	<u>457,960</u>

**8. Independent examiner's remuneration**

	<b>2022</b> £	2021 £
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	<u><b>950</b></u>	<u>900</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**9. Staff costs**

	<b>2022</b>	<i>2021</i>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>128,503</b>	<i>124,611</i>
Social security costs	<b>10,100</b>	<i>5,928</i>
Contribution to defined contribution pension schemes	<b>2,573</b>	<i>2,525</i>
	<u><b>141,176</b></u>	<u><i>133,064</i></u>

The average number of persons employed by the company during the year was as follows:

	<b>2022</b>	<i>2021</i>
	<b>No.</b>	<b>No.</b>
Superstore	<b>3</b>	<i>4</i>
Residential	<b>2</b>	<i>2</i>
	<u><b>5</b></u>	<u><i>6</i></u>

No employee received remuneration amounting to more than £60,000 in either year.

**10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (*2021 - £NIL*).

During the year ended 31 March 2022, no Trustee expenses have been incurred (*2021 - £NIL*).

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**11. Tangible fixed assets**

	Motor vehicles £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>			
At 1 April 2021	26,595	146,907	173,502
Additions	-	2,821	2,821
At 31 March 2022	<u>26,595</u>	<u>149,728</u>	<u>176,323</u>
<b>Depreciation</b>			
At 1 April 2021	26,595	128,106	154,701
Charge for the year	-	7,704	7,704
At 31 March 2022	<u>26,595</u>	<u>135,810</u>	<u>162,405</u>
<b>Net book value</b>			
At 31 March 2022	<u>-</u>	<u>13,918</u>	<u>13,918</u>
<i>At 31 March 2021</i>	<u>-</u>	<u>18,800</u>	<u>18,800</u>

**12. Debtors**

	2022 £	2021 £
<b>Due within one year</b>		
Trade debtors	427	-
Other debtors	-	1,446
Prepayments and accrued income	638	2,175
VAT recoverable	2,140	1,490
	<u>3,205</u>	<u>5,111</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**13. Creditors: Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans	<b>9,422</b>	<b>9,507</b>
Other loans	<b>1,500</b>	<b>1,500</b>
Trade creditors	<b>467</b>	<b>-</b>
Other creditors	<b>1,150</b>	<b>48,431</b>
Accruals and deferred income	<b>102,773</b>	<b>128,202</b>
	<hr/> <b>115,312</b> <hr/>	<hr/> <b>187,640</b> <hr/>

**14. Creditors: Amounts falling due after more than one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans	<b>32,605</b>	<b>40,493</b>
Other loans	<b>46,500</b>	<b>46,500</b>
	<hr/> <b>79,105</b> <hr/>	<hr/> <b>86,993</b> <hr/>

The other loan is repayable in full in 2024.

**EMMAUS MERSEYSIDE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**15. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
General Funds - all funds	8,576	-	-	-	8,576
Gift Aid income	-	5,671	(5,671)	-	-
Sales of donated items	-	242,300	(224,598)	-	17,702
Other revenue	-	2,804	(2,804)	-	-
Interest received	-	765	(765)	-	-
	<u>8,576</u>	<u>251,540</u>	<u>(233,838)</u>	<u>-</u>	<u>26,278</u>
<b>Restricted funds</b>					
Restricted Funds - all funds	192,468	-	-	-	192,468
Residential income	-	158,209	(156,133)	4,884	6,960
Other donations	-	17,767	(17,767)	-	-
Garden grant	-	2,000	(2,000)	-	-
Kickstarter grant	-	3,032	(3,032)	-	-
Albert Hunt - garden project	-	5,000	(5,000)	-	-
	<u>192,468</u>	<u>186,008</u>	<u>(183,932)</u>	<u>4,884</u>	<u>199,428</u>
<b>Designated Fixed Asset Fund</b>					
Designated Fixed Asset Fund	18,801	-	-	(4,884)	13,917
	<u>211,269</u>	<u>186,008</u>	<u>(183,932)</u>	<u>-</u>	<u>213,345</u>
<b>Total Restricted funds</b>					
	<u>211,269</u>	<u>186,008</u>	<u>(183,932)</u>	<u>-</u>	<u>213,345</u>
<b>Total of funds</b>	<u>219,845</u>	<u>437,548</u>	<u>(417,770)</u>	<u>-</u>	<u>239,623</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**15. Statement of funds (continued)**

Two grants were received for the development of the community garden during the year (totalling £7,000).

Kickstarter grants contributed towards staffing costs.

The residential and other income represents amounts received from Housing Benefit and sundry donors to fund the provision of the Emmaus Residential Community.

**EMMAUS MERSEYSIDE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**16. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
General funds	8,576	251,540	(233,838)	-	26,278
Restricted funds	192,468	186,008	(183,932)	4,884	199,428
Designated fixed asset fund	18,801	-	-	(4,884)	13,917
	<u>219,845</u>	<u>437,548</u>	<u>(417,770)</u>	<u>-</u>	<u>239,623</u>

**17. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Designated Fixed Asset fund 2022 £	Total funds 2022 £
Tangible fixed assets	-	-	13,917	13,917
Current assets	26,278	393,845	-	420,123
Creditors due within one year	-	(115,312)	-	(115,312)
Creditors due in more than one year	-	(79,105)	-	(79,105)
<b>Total</b>	<u>26,278</u>	<u>199,428</u>	<u>13,917</u>	<u>239,623</u>

**18. Pension commitments**

The Company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted to £2,572 (2021 - £2,525)

**19. Related party transactions**

The company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the company at 31 March 2022.

